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PROFESSIONAL NEWSLETTER FOR JUNE 2026



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PART I: TAX POLICIES

1. Decree No. 144/2026/ND-CP dated 05 May 2026 amending Decree No. 181/2025/ND-CP guiding the Law on Value Added Tax, as amended by Decree No. 359/2025/ND-CP (Issued on: 05 May 2026; Effective from: 20 June 2026)
2. Decree No. 245/2026/ND-CP dated 27 June 2026 on the extension of deadlines for the payment of Value Added Tax, Corporate Income Tax, Personal Income Tax, and land rental in 2026 (Issued on: 27 June 2026; Effective from: 27 June 2026)

PART II: LABOR, SALARY AND INSURANCE POLICIES

1. Circular No. 09/2026/TT-BNV dated 15 May 2026 amending Circular No. 21/2021/TT-BLDTBXH guiding the Law on Vietnamese Guest Workers under Contracts, issued by the Minister of Home Affairs (Issued on: 15 May 2026; Effective from: 30 June 2026)

PART III: ENTERPRISE AND INVESTMENT POLICIES

1. Decree No. 239/2026/ND-CP dated 26 June 2026 amending Decree No. 81/2018/ND-CP guiding the Commercial Law on Trade Promotion Activities, as amended by Decree No. 128/2024/ND-CP (Issued on: 26 June 2026; Effective from: 26 June 2026)
2. Decree No. 127/2026/ND-CP dated 06 April 2026 on Quality Management and Development Policies for Halal Products and Services (Issued on: 06 April 2026; Effective from: 01 June 2026)
3. Decree No. 193/2026/ND-CP dated 01 June 2026 on the Finalization of Project Investment Capital (Issued on: 01 June 2026; Effective from: 01 July 2026)
4. Circular No. 73/2026/TT-BTC dated 25 June 2026 prescribing the standardized forms used in the finalization of project investment capital, issued by the Minister of Finance (Issued on: 25 June 2026; Effective from: 01 July 2026)

PART IV: OTHER LEGAL POLICIES

1. Resolution No. 141/NQ-CP dated 01 June 2026 on the policies for the Law amending the Commercial Law, the Law on Competition, the Law on Foreign Trade Management, and the Law on Protection of Consumers' Rights, issued by the Government (Issued on: 01 June 2026; Effective from: 01 June 2026)

PART I: TAX POLICIES

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New regulations on non-cash payment documents for deferred and installment purchases exceeding VND 5 million: Deferred and installment purchases valued at over VND 5 million remain eligible for input VAT deduction even if the payment due date has not yet arrived. Specifically:

- For goods and services purchased on deferred or installment payment terms with a value of VND 5 million or more, business entities may claim input VAT deductions based on the written purchase contract, VAT invoice, and non-cash payment documents.
- Where non-cash payment documents are not yet available because the payment due date under the contract or contract appendix has not yet arrived, the business entity may still claim the input VAT deduction.
- If, by the payment due date specified in the contract or contract appendix, the business entity fails to obtain non-cash payment documents, it must declare and adjust downward the input VAT previously deducted for the value of goods or services lacking such documents in the tax period when the payment obligation arises.
- If the business entity subsequently obtains valid non-cash payment documents after making the adjustment, it may declare and claim the corresponding input VAT deduction in the tax period in which the non-cash payment documents are obtained.

PART I: TAX POLICIES

2. Decree No. 245/2026/ND-CP dated 27 June 2026 on the extension of deadlines for the payment of Value Added Tax, Corporate Income Tax, Personal Income Tax, and land rental in 2026 (Issued on: 27 June 2026; Effective from: 27 June 2026)

Extension of tax payment and land rental deadlines in 2026

The extension periods for the payment of Value Added Tax (VAT), Corporate Income Tax (CIT), Personal Income Tax (PIT), and land rental in 2026 are prescribed as follows:

(1) Extension of tax payment deadlines

- The payment deadline for Value Added Tax (VAT) (including apportioned VAT and VAT payable on each occurrence) is extended by up to five (05) months.
- The payment deadline for Personal Income Tax (PIT) payable by household businesses and individual business operators is also extended by up to five (05) months.

Specifically:

- The tax payment deadline for May 2026 is extended to 20 November 2026.
- The tax payment deadlines for June, July, August, and September 2026 are extended to 21 December 2026.
- The payment deadline for Quarter II of 2026 is extended to 02 November 2026.
- The payment deadline for Quarter III of 2026 is extended to 30 December 2026.

PART I: TAX POLICIES

2. Decree No. 245/2026/ND-CP dated 27 June 2026 on the extension of deadlines for the payment of Value Added Tax, Corporate Income Tax, Personal Income Tax, and land rental in 2026 (Issued on: 27 June 2026; Effective from: 27 June 2026)

Note: The above extension does not apply to import VAT.

(2) Extension of provisional Corporate Income Tax (CIT) payments

- The payment deadline for provisional CIT for Quarter II of 2026 is extended by three (03) months, with the latest payment date being 02 November 2026.
- The payment deadline for provisional CIT for Quarter III of 2026 is extended by two (02) months, with the latest payment date being 30 December 2026.

(3) Extension of land rental payment

The payment deadline for 50% of the land rental payable in 2026 is extended by five (05) months, specifically:

- For 50% of the land rental payable in 2026 (being the first installment of annual land rental) applicable to taxpayers leasing land directly from the State under a decision or contract issued by a competent state authority and paying annual land rental, the payment deadline is extended to 02 November 2026.
- This provision also applies to taxpayers holding multiple State land lease decisions or contracts and conducting various production and business activities, including those operating in the sectors and industries specified in Appendix I issued together with Decree No. 245/2026/ND-CP.

PART II: LABOR, SALARY AND INSURANCE POLICIES

1. Circular No. 09/2026/TT-BNV dated 15 May 2026 amending Circular No. 21/2021/TT-BLDTBXH guiding the Law on Vietnamese Guest Workers under Contracts, issued by the Minister of Home Affairs (Issued on: 15 May 2026; Effective from: 30 June 2026)

Documents proving that the deployment of Vietnamese workers overseas complies with the laws of the receiving country. Specifically, Clause 2, Article 1 of Circular No. 09/2026/TT-BNV, amending Article 5 of Circular No. 21/2021/TT-BLDTBXH, prescribes the documents required to prove that Vietnamese workers are sent abroad in compliance with the laws of the receiving country as follows:

(1) For the Malaysian and Taiwan (China) markets:

The required document is one (01) copy of the Assessment Certificate for the Recruitment Dossier of Vietnamese Workers issued by the Vietnamese representative office in Malaysia or Taiwan (China).

(2) For the Japanese market and the Nearshore Fishing Vessel Crew Program in the Republic of Korea:

- Where the foreign receiving party is the employer, the required document is one (01) copy of the business registration certificate or an equivalent document issued by the competent authority to the employer, demonstrating that its business activities are consistent with the occupation, trade, or job position for which foreign workers are recruited, together with a Vietnamese translation.
- Where the receiving party is an employment service organization, the required document is one (01) copy of the license issued or certified by the competent authority of the receiving country, confirming that the organization is authorized to provide employment services, together with a Vietnamese translation; or, for the Japanese market, a list of supervising organizations or organizations authorized to receive Technical Intern Trainees, Specified Skilled Workers, and Foreign Skill Development Workers, provided by the competent Japanese authority to the Vietnamese side under the signed cooperation agreement.

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(3) For other countries and territories, where the foreign receiving party is the employer:

The required supporting documents include:

- One (01) copy of the business registration certificate or an equivalent document issued by the competent authority to the employer, demonstrating that its business activities are consistent with the occupation, trade, or job position for which foreign workers are recruited, together with a Vietnamese translation.
- One (01) copy of a document issued by the competent authority of the receiving country authorizing the employer to recruit foreign workers, or a list of occupations, trades, or job positions permitted to recruit foreign workers where such regulations exist, or one (01) copy of a document issued by the competent authority confirming that the employment of foreign workers complies with the laws of the receiving country, together with a Vietnamese translation.

(4) For the countries and territories specified in Item (3), where the foreign receiving party is an employment service organization:

The required supporting documents include:

- One (01) copy of the business registration certificate or an equivalent document issued or certified by the competent authority for the employment service organization, demonstrating that its registered business activities include employment services, together with a Vietnamese translation.
- One (01) copy of the cooperation agreement, recruitment request, or authorization letter from the employer authorizing the employment service organization to recruit Vietnamese workers, together with a Vietnamese translation.
- The supporting documents applicable to the employer as prescribed in Item (3) above.

PART III: ENTERPRISE AND INVESTMENT POLICIES

1. Decree No. 239/2026/ND-CP dated 26 June 2026 amending Decree No. 81/2018/ND-CP guiding the Commercial Law on Trade Promotion Activities, as amended by Decree No. 128/2024/ND-CP (Issued on: 26 June 2026; Effective from: 26 June 2026)

Accordingly, goods and services eligible for promotion and those used for promotional purposes shall comply with the Commercial Law and the following provisions:

- Goods and services eligible for promotion and those used for promotional purposes shall not include alcoholic beverages, lottery products, tobacco, breast milk substitutes, prescription drugs (except where the promotion is conducted for pharmaceutical traders), medical examination and treatment services provided by public healthcare establishments, educational services provided by public educational institutions and public vocational education institutions, goods and services prohibited from circulation in Vietnam, and goods and services prohibited from promotion under Article 100 of the Commercial Law.
- Cash may be used as promotional goods or services, except for promotional programs conducted under Articles 8, 10, and 11 of Decree No. 81/2018/ND-CP.

(Previously, the regulations provided that goods and services eligible for promotion and those used for promotional purposes must comply with the Commercial Law and the following specific provisions:

- Goods and services eligible for promotion did not include alcoholic beverages, lottery products, tobacco, breast milk substitutes, medicines for human use, including those legally circulated under the regulations of the Ministry of Health (except where the promotion was conducted for pharmaceutical traders), medical examination and treatment services provided by public healthcare establishments, educational services provided by public educational institutions and public vocational education institutions, goods and services prohibited from circulation in Vietnam, and other goods and services prohibited from promotion under applicable laws.

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- Goods and services used for promotional purposes did not include alcoholic beverages, lottery products, tobacco, medicines for human use, including those legally circulated under the regulations of the Ministry of Health (except where the promotion was conducted for pharmaceutical traders), goods and services prohibited from circulation in Vietnam, and other goods and services prohibited from promotion under applicable laws.
- Cash may be used as promotional goods or services, except for promotional programs conducted under Articles 8, 10, and 11 of Decree No. 81/2018/ND-CP.

PART III: ENTERPRISE AND INVESTMENT POLICIES

2. Decree No. 127/2026/ND-CP dated 06 April 2026 on Quality Management and Development Policies for Halal Products and Services (Issued on: 06 April 2026; Effective from: 01 June 2026)

Regulations on Halal Product and Service Standards Effective from 01 June 2026

Accordingly, the standards applicable to Halal products and services are prescribed as follows:

(1) National standards for Halal products and services shall be developed, published, and applied in accordance with the laws on standards and technical regulations. The process of developing or amending national standards for Halal products and services must ensure the participation of representatives of the Ministry of Ethnic and Religious Affairs and Muslim experts with professional knowledge of Halal requirements during the consultation and appraisal of relevant contents.

(2) The application of international, regional, and foreign standards for Halal products and services is prescribed as follows:

- For the production of Halal products and services for export:

Manufacturers shall apply Halal product and service standards in accordance with the requirements, agreements, or contracts concluded with importing organizations or individuals.

- For the production or importation of Halal products and services for domestic consumption:

Manufacturers or importers shall apply national standards, standards of international organizations of which Vietnam is a member or with which Vietnam has mutual recognition agreements, international standards, regional standards, or national standards of Islamic countries applicable to Halal products and services.

(3) Organizations and individuals engaged in the production or business of Halal products and services are encouraged to develop and publish their own in-house standards for products and services that are not yet covered by national standards, international standards, regional standards, or the corresponding national standards of Islamic countries. Such in-house standards must be consistent with the general principles and requirements of internationally or regionally recognized Halal standards.

The standards applied to Halal products and services as prescribed in Items (1), (2), and (3) above must not contravene the laws of Vietnam.

PART III: ENTERPRISE AND INVESTMENT POLICIES

3. Decree No. 193/2026/ND-CP dated 01 June 2026 on the Finalization of Project Investment Capital (Issued on: 01 June 2026; Effective from: 01 July 2026)

Dossier for Approval of Final Project Investment Capital Settlement Effective from 01 July 2026

Accordingly, the dossier for approval of the final settlement of project investment capital is prescribed as follows:

- After completing the settlement appraisal, the authority responsible for the appraisal shall prepare and submit the settlement approval dossier to the competent authority for approval (the dossier may be submitted directly, via the public postal service, through service providers, by authorized representatives in accordance with law, or through the document and administration management system). The dossier includes:
 - The Settlement Appraisal Report;
 - A draft Decision on Approval of the Final Settlement (applicable to projects, component projects, independent sub-projects, works, or independent construction items);
 - The settlement appraisal dossier prepared by the appraisal authority, where requested by the competent approving authority.
- The Settlement Appraisal Report shall include the following principal contents:
 - An overview of the entire project and matters decided by the competent authorities during project implementation;
 - A summary of the appraisal results in accordance with the appraisal procedures prescribed in this Decree;
 - A recommendation on the value proposed for approval of the final project investment capital settlement;
 - Recommendations for resolving outstanding issues relating to investment capital, assets, liabilities, and remaining materials, supplies, and equipment after the project investment capital settlement.
- The Decision on Approval of the Final Settlement shall be sent to the project owner, the project owner's supervisory authority, the payment authority (or the authority authorized to control and process payments for state-secret investment projects of the Ministry of National Defence or the Ministry of Public Security), the authority competent to approve the investment project, the authority responsible for the settlement appraisal, and, for nationally important projects or projects decided by the Prime Minister, to the Prime Minister and the Ministry of Finance.

PART III: ENTERPRISE AND INVESTMENT POLICIES

4. Circular No. 73/2026/TT-BTC dated 25 June 2026 prescribing the standardized forms used in the finalization of project investment capital, issued by the Minister of Finance (Issued on: 25 June 2026; Effective from: 01 July 2026)

This Circular applies to agencies, organizations, and individuals participating in, implementing, or otherwise involved in the final settlement of project investment capital.

Forms for the Final Settlement of Project Investment Capital

The information and data used in these forms shall be determined as of the date on which the project owner closes the accounting books for preparing the final settlement report or the effective date of the competent authority's decision permitting project termination.

The system of forms includes:

- Summary Report on the Final Settlement of Project Investment Capital – Form No. 01/QTDA.
- List of Documents – Form No. 02/QTDA.
- Data Reconciliation Table – Form No. 03/QTDA.
- Details of Investment Costs Proposed for Final Settlement – Form No. 04/QTDA.
- Details of Assets Formed – Form No. 05/QTDA.
- Details of Remaining Materials, Supplies, and Equipment – Form No. 06/QTDA.
- Project Liabilities Report – Form No. 07/QTDA.
- Final Settlement Report on Project Investment Capital (applicable to planning projects, project preparation activities, and terminated projects with no construction or equipment installation completed) – Form No. 08/QTDA.
- Report on the Approval of the Overall Final Settlement of Nationally Important Projects – Form No. 09/QTDA.
- Decision on Approval of the Final Settlement of Project Investment Capital (applicable to projects, component projects, independent sub-projects, construction works, and independent construction items) – Form No. 10/QTDA.
- Annual Report on the Final Settlement of Public Investment Projects (including explanatory notes and forms) – Form No. 11/QTDA.
- Receipt for the Handover of the Project Investment Capital Settlement Dossier – Form No. 12/QTDA.

PART IV: OTHER LEGAL POLICIES

1. Resolution No. 141/NQ-CP dated 01 June 2026 on the policies for the Law amending the Commercial Law, the Law on Competition, the Law on Foreign Trade Management, and the Law on Protection of Consumers' Rights, issued by the Government (Issued on: 01 June 2026; Effective from: 01 June 2026)

Two policy directions under the Law amending four laws in the field of trade

Accordingly, Resolution No. 141/NQ-CP of 2026 approves two policy directions for the Law amending and supplementing a number of articles of the Commercial Law, the Competition Law, the Law on Foreign Trade Management, and the Law on Protection of Consumers' Rights, as proposed by the Ministry of Industry and Trade in Submission No. 2138/TTr-BCT of 2026, Submission No. 3390/TTr-BCT of 2026, and Report No. 374/BC-BCT of 2026, as follows:

Policy 1: Decentralization and delegation of authority, administrative procedure reform, and improvement of business investment conditions in the areas of commerce, foreign trade management, competition, and consumer protection, including:

- Abolishing the business conditions applicable to commercial inspection services under the Commercial Law and the seal registration procedure for commercial inspection activities.
- Amending and repealing certain provisions of the Law on Foreign Trade Management to reform administrative procedures and facilitate trade.
- Amending and supplementing provisions relating to administrative procedures in the enforcement of competition law to ensure a more streamlined, transparent, and efficient framework.

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Policy 2: Removing legal obstacles and bottlenecks by addressing issues arising from existing legislation, focusing on two groups of issues under the Commercial Law:

- (i) Removing difficulties and legal bottlenecks relating to the provisions on counterfeit goods under the Commercial Law.
- (ii) Repealing and amending certain provisions of the Commercial Law to ensure consistency within the legal system and promote a more favorable business environment; addressing legal obstacles under the Law on Foreign Trade Management; and resolving issues arising from the Competition Law.

The Ministry of Industry and Trade shall take the lead, in coordination with relevant ministries and agencies, in consolidating and incorporating comments from Government members, finalizing these policy proposals to ensure consistency with the Party's guidelines and the laws of the State. Based on the finalized policies, the Ministry shall prepare the draft Law amending and supplementing a number of articles of the Commercial Law, the Competition Law, the Law on Foreign Trade Management, and the Law on Protection of Consumers' Rights, and submit it to the Government by 10 July 2026.



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SUMMARY

In June 2026, several notable legal developments were introduced in the areas of taxation, labor, investment, and commerce. Key highlights include new regulations on input VAT deductions for deferred and installment purchases, the extension of deadlines for the payment of certain taxes and land rental in 2026, as well as new regulations on Vietnamese employees working overseas under contracts, project investment capital finalization, and administrative reforms in the commercial sector.

Note:

This newsletter is for reference only – businesses or individuals should review the full text and, if necessary, consult legal experts to ensure proper compliance with procedures and forms.

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