PROMOTING TAX ADMINISTRATION

POLICY REFORM TO MODERNIZE AND

ENHANCE THE EFFICIENCY OF TAX

MANAGEMENT – THE PRACTICE OF

VIETNAM

24 Sptember 2025

Mrs. Pham Thi Minh Hien
Department of Taxation, MOF, Viet Nam





Continue the policy of reducing the value-added tax (VAT) rate by 2% until December 31, 2026 for most goods and services currently subject to the 10% rate (the standard tax rate in Viet Nam)

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- ✓ The National Assembly of Viet Nam has passed a Resolution on
 the application of a supplementary corporate income tax in
 accordance with global anti-base erosion rules starting from
 2023, which takes effect on January 1, 2024, and applies from
 the fiscal year 2024.
- ✓ On August 29, 2025, the Government issued Decree No. 236/2025/ND-CP providing detailed regulations on several articles of Resolution No. 107/2023/QH15 mentioned above



The regulations on the global minimum tax in Viet Nam apply to constituent entities of multinational groups whose revenue in the consolidated financial statements of the ultimate parent company is at least 750 million euros (EUR) in at least two of the four fiscal years preceding the tax year, except for certain cases as prescribed. Resolution No. 107/2023/QH15 includes two provisions on the application of a supplementary corporate income tax:

- 1. The Qualified Domestic Minimum Top-up Tax (QDMTT) applies to multinational groups conducting business and production activities in Viet Nam
- 2. The Income Inclusion Rule (IIR) applies to Vietnamese multinational groups that have constituent entities subject to low tax rates abroad.



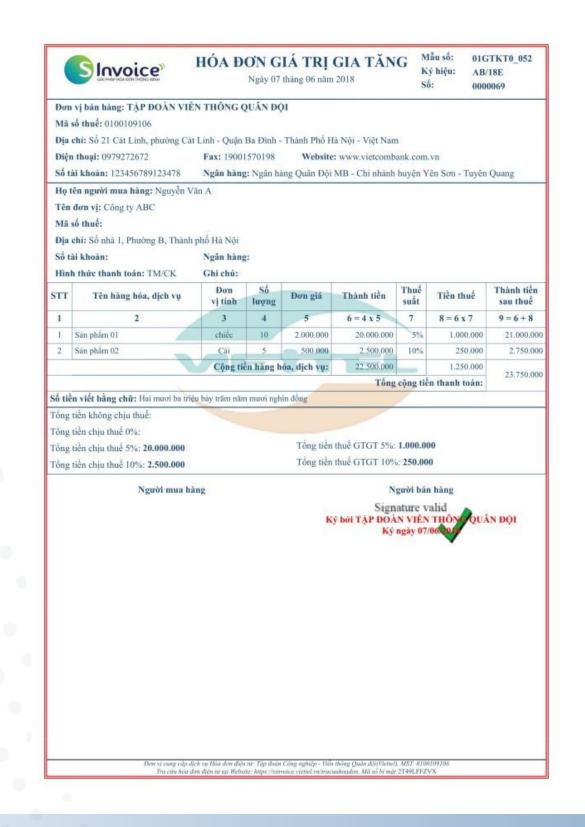
2. The Income Inclusion Rule (IIR) applies to Vietnamese multinational groups that have constituent entities subject to low tax rates abroad

The deadline for filing and paying the supplementary corporate income tax under the QDMTT is 12 months after the end of the fiscal year, and for the IIR no later than 18 months after the end of the fiscal year for the first year in which the multinational group is subject to the regulations, and no later than 15 months after the end of the fiscal year for subsequent years

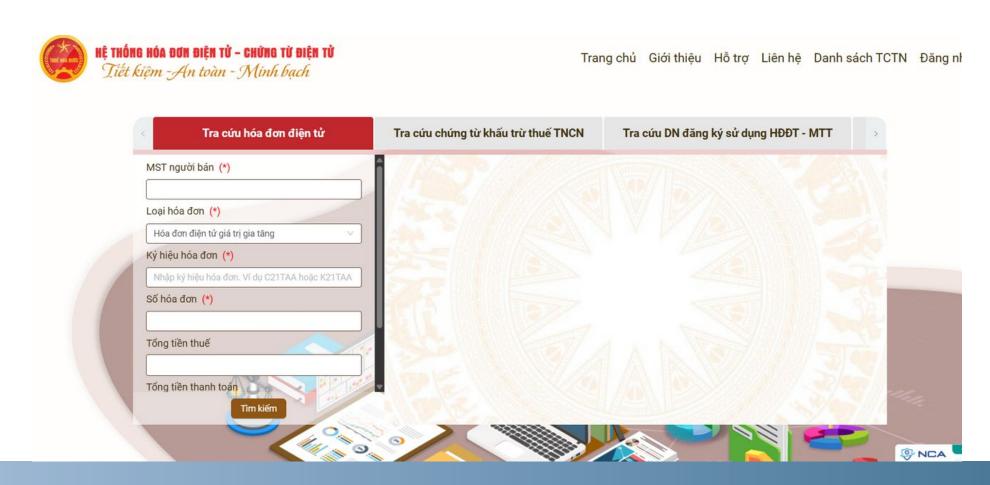
- From July 1, 2025, organizations that manage e-commerce platforms with payment functions shall be responsible for declaring, withholding, and paying taxes (VAT, PIT) on behalf of individuals selling goods on those e-commerce platforms
- □ Up to now, 45 organizations that own e-commerce platforms with payment functions have declared, withheld, and paid taxes on behalf of individuals on the platforms, including 08 foreign suppliers.
- ☐ The total tax collected was VND **504.85 billion** (including VAT of VND 331.83 billion and PIT of VND 173.01 billion), with a total of **204,069 stores/accounts** on e-commerce platforms (as declared), corresponding to **192,254 taxpayers**, of whom **28,734 are non-resident individuals**.







Electronic invoices have been applied in Viet Nam since July 1, 2022, for all transactions. After more than three years of implementation, the tax authority's system has received and processed over 17 billion electronic invoices. This is an important data source that helps the tax authority apply risk management and compliance management mechanisms



- ☐ In 2025, Viet Nam also promulgated four new tax laws, replacing the laws on VAT, SCT, CIT, and PIT.
- October 2025, it is expected that the Law on Tax Administration will be passed to comprehensively revise the current Law on Tax Administration with the aim of:

