



LEGAL NEWS BULLETIN AUGUST 2026

CONTENTS

A - NEW STATE DOCUMENTS

1. Decision No. 86/2026/QĐ-UBND on the regulation of land price adjustment coefficients in 2026 in Dong Thap Province.
2. Decision No. 45/2020/NĐ-CP on the implementation of administrative procedures in the electronic environment.
3. Decision No. 296/2026/NĐ-CP amending and supplementing a number of articles of Decree No 168/2025/ND-CP dated June 30, 2025 of the Government on enterprise registration.

B - OFFICIAL DOCUMENTS PROVIDING GUIDANCE AND ANSWERS

1. Official Letter No. 5583/CT-CS on natural resource tax.
2. Official Letter No. 5584/CT-CS on land rental policies.
3. Official Letter No. 5642/CT-CS on the refund of overpaid land rental.
4. Official Letter No. 6661/QNG-QLDN1 providing guidance on personal income tax withholding for income received after termination of an employment contract.
5. Official Letter No. 11846/BTC-CST seeking comments on the draft National Assembly Resolution on reductions in personal income tax and corporate income tax for household businesses, individual businesses, and enterprises.



A – NEW STATE DOCUMENTS



On July 30, the People's Committee of Dong Thap Province issued Decision No. 86/2026/QD-UBND stipulating the land price adjustment coefficients for 2026 in Dong Thap Province.

The Decision applies to state agencies, land users, and relevant organizations and individuals. The land price adjustment coefficient (K) is determined according to the following formula:

$$K = K_{tt} \times K_{qh} \times K_{kh}$$

Where the coefficients include adjustments based on market fluctuations, planning, and other factors affecting land prices.

The K_{tt} coefficient is applied to each type of land (ranging from 1.20 to 1.50 for cases specified in Article 160 of the Land Law); K_{qh} is determined based on planning and the land-use coefficient but must not exceed 2.0; while K_{kh} is set at 1.0. For agricultural land located in urban areas or interspersed within residential areas that no longer serves agricultural production purposes, compensation land prices shall be determined in accordance with the Land Law and Decree No. 49/2026/ND-CP.



On August 5, the Government issued Decree No. 310/2026/ND-CP amending and supplementing a number of articles of Decree No. 45/2020/ND-CP on the implementation of administrative procedures in the electronic environment.

Decree No. 310/2026/ND-CP takes effect from the date of issuance and applies to state agencies, competent officials, civil servants, and public employees responsible for handling administrative procedures, as well as organizations, enterprises, and individuals participating in their implementation. The Decree clarifies the authority of agencies responsible for handling administrative procedures and provides that an electronic transaction account serves as the electronic identity of an agency, organization, or individual for logging in and carrying out procedures on the National Public Service Portal and information systems for handling administrative procedures.

The Decree also improves the process for receiving and processing electronic applications through a mechanism combining automated verification with verification by competent officials. It sets out criteria for administrative procedures to be eligible for online provision, including process restructuring, integration of online payment, and digitization of results. At the same time, it promotes data-driven administrative procedure processing by enhancing the connection, exploitation, and reuse of data to reduce documentation requirements and simplify procedures. It also provides for the digitization of administrative procedure results from paper documents into electronic documents for unified storage and utilization on information systems.

On July 23, the Government issued Decree No. 296/2026/ND-CP amending and supplementing a number of articles of Decree No. 168/2025/ND-CP dated June 30, 2025, on enterprise registration.

Decree No. 296/2026/ND-CP takes effect from July 23, 2026, with the aim of optimizing the enterprise registration process in Vietnam. Accordingly, founders are responsible for the accuracy and truthfulness of their registration dossiers, while business registration authorities will utilize national databases to reduce duplicate documentation requirements. In addition, the new regulations require enterprises to clearly identify and report their beneficial owners (individuals who directly or indirectly control 25% or more of the enterprise's capital), together with comprehensive digitalization under which electronic dossiers have the same legal validity as paper dossiers.

The Decree also addresses various difficulties arising during the operation and dissolution of enterprises, notably by allowing enterprises to suspend business operations for a maximum of 24 consecutive months. Provincial-level business registration authorities are also responsible for promptly updating the legal status of enterprises based on court decisions in bankruptcy cases. These measures are expected to enhance transparency, strengthen regulatory accountability, and facilitate business operations for the enterprise community.





B – OFFICIAL DOCUMENTS PROVIDING GUIDANCE AND ANSWERS



On August 4, the Tax Department issued Official Letter No. 5583/CT-CS on natural resource tax, providing as follows:

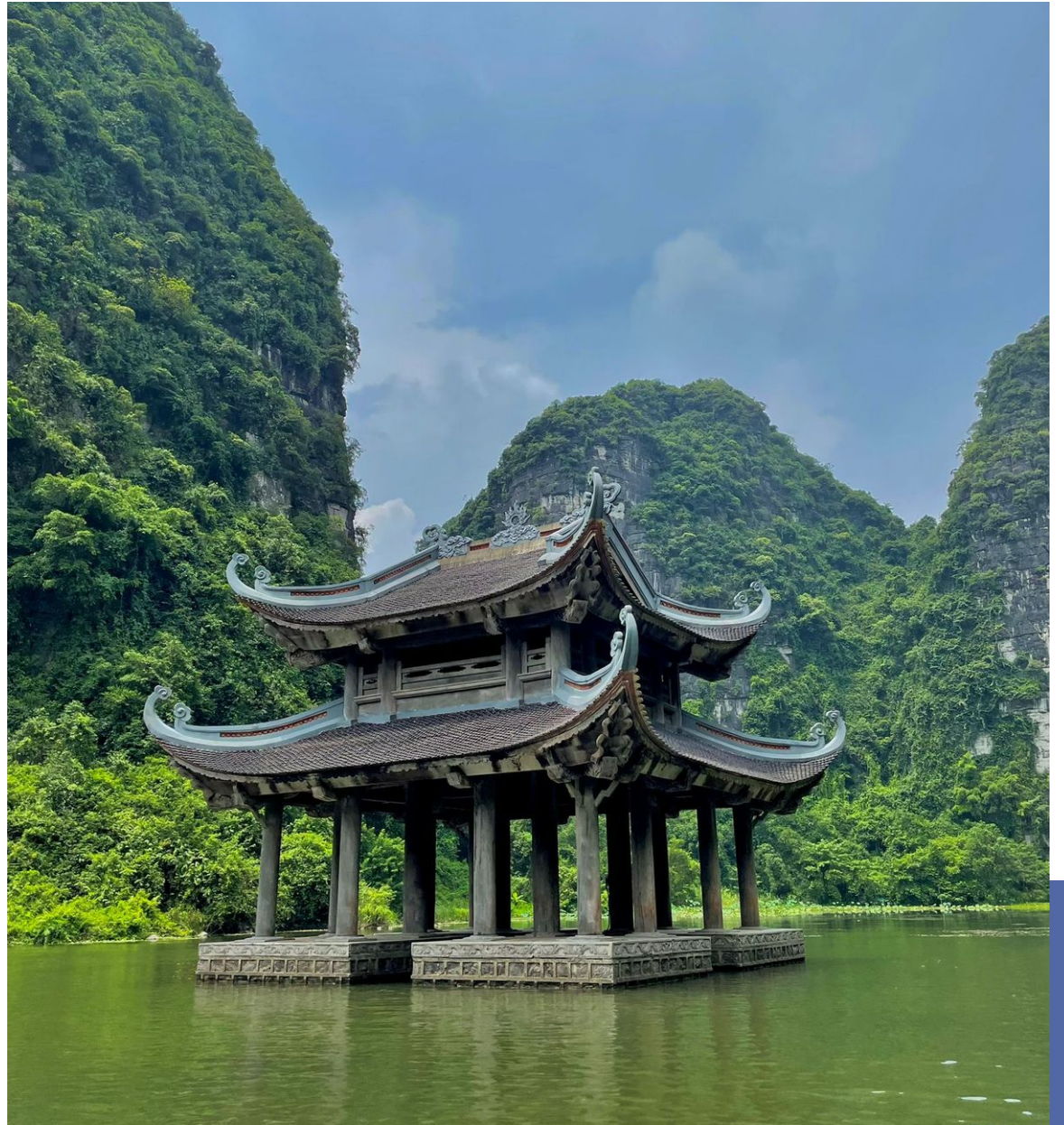
Pursuant to Circular No. 152/2015/TT-BTC, for extracted natural resources whose quantity, weight, or volume can be determined, the taxable output is the actual quantity of natural resources extracted during the tax period. Where natural resources are not sold directly but must undergo production or processing before being sold, the taxable output shall be converted from the quantity of products sold based on the resource consumption norm per unit of product, as determined by the taxpayer in accordance with the approved project and technological standards.

Regarding the taxable price of natural resources, the taxable price is the unit selling price of the natural resource product, exclusive of value-added tax (VAT), and must not be lower than the price prescribed by the provincial-level People's Committee. If the actual selling price is lower than the price prescribed by the provincial-level People's Committee, the locally prescribed price must be used for tax calculation. For natural resources with an identifiable selling price, the taxable price shall be applied consistently to the entire quantity extracted during the month. If no revenue is generated during the month, the weighted average price of the most recent month in which revenue was generated shall be used, provided that it is not lower than the taxable price prescribed by the provincial-level People's Committee.

On August 4, the Tax Department issued Official Letter No. 5584/CT-CS on land rental policies.

Official Letter No. 5584/CT-CS provides guidance on the application of land rental exemption and reduction policies in cases where assets attached to land leased with annual rental payments are contributed as capital to establish a new legal entity. Based on land legislation applicable during different periods, the tax authority confirms that there are no regulations allowing the new legal entity to continue enjoying land rental exemptions or reductions for the remaining period when it receives the project through capital contribution.

The Official Letter requests the Gia Lai Provincial Tax Department to review the actual dossier and applicable regulations for each relevant period to ensure proper handling in accordance with the law. In cases where issues arise concerning the determination of land users' rights when contributing a project as capital involving land leased with annual rental payments, the tax authority should report to the provincial People's Committee for consideration and request the Ministry of Agriculture and Environment to provide guidance within its authority.



On August 6, the Tax Department issued Official Letter No. 5642/CT-CS on the refund of overpaid land rental, in response to Official Letter No. 3173/THO-CNTK.

Pursuant to the Law on Tax Administration No. 38/2019/QH14 and the Law on Tax Administration No. 108/2025/QH15 (effective from July 1, 2026), the law provides specific provisions on the handling of overpaid tax and other amounts, including offsetting, refunding with offsetting, or refunding the overpaid amount, together with the relevant procedures and the timing for determining overpaid amounts.

The Tax Department requests the Thanh Hoa Provincial Tax Department to base its determination and handling of the overpaid land rental on the applicable tax administration regulations for each relevant period and the actual records and documents of Binh Minh Investment and Construction Joint Stock Company, ensuring compliance with the law and proper authority.





On August 6, the Quang Ngai Provincial Tax Department issued Official Letter No. 6661/QNG-QLDN1 providing guidance on personal income tax withholding for income received after the termination of an employment contract.

Pursuant to Decree No. 253/2026/ND-CP, applicable from July 1, 2026, where an enterprise makes an income payment to an employee whose employment contract has been terminated, and the payment is VND 5 million or more per payment, the enterprise must withhold personal income tax at a rate of 10% of the income before making the payment.

If an individual estimates that their total taxable income, after applying family circumstance-based deductions, does not reach the taxable threshold, they may submit a written commitment to the enterprise to temporarily avoid tax withholding. The individual is responsible for the accuracy of the commitment, and the enterprise may rely on the commitment to make the payment without withholding tax in accordance with regulations.



On August 6, the Ministry of Finance issued Official Letter No. 11846/BTC-CST seeking comments on the draft National Assembly Resolution on reductions in personal income tax and corporate income tax for household businesses, individual businesses, and enterprises.

Official Letter No. 11846/BTC-CST states that, under current tax regulations, household businesses, individual businesses, and enterprises with annual revenue of up to VND 1 billion are exempt from corporate income tax and are not required to pay personal income tax. On this basis, in order to further encourage and facilitate the development of household businesses, individual businesses, and small and medium-sized enterprises (SMEs) in the current context, while ensuring consistency with the state budget balancing capacity, the Ministry of Finance has developed a draft National Assembly Resolution on reductions in personal income tax and corporate income tax for these entities.

The draft Resolution was developed by the Ministry of Finance under the shortened procedures and process prescribed by the Law on Promulgation of Legal Documents, serving as a basis for proposing tax reduction policies to support the production and business activities of household businesses, individual businesses, and small and medium-sized enterprises.



Disclaimer:

The information in the CPA VIETNAM Auditing Company Newsletter is updated from legal documents issued by state agencies and disseminated through mass media for reference purposes only. This newsletter aims to provide you with general information and does not include all specific details; it should not be used as specific advice. Organizations and individuals wishing to apply the general regulations in this document to any specific case must consult with our expert consultants. Therefore, CPA VIETNAM Auditing Company will not be liable for any damages resulting from readers relying solely on the general information in this document.

Headquarters

8th Floor, VG Building Office Building,
235 Nguyen Trai, Khuong Dinh Ward, Hanoi City.

Tel: 024 3783 2121

Fax: 024 3783 2122

Northern Branch

No. 97 Tran Quoc Toan Street,
Cua Nam Ward, Hanoi City.

Tel: 024 7306 1268

Fax: 024 7306 1269

Representative Office

3th Floor, VG Building Office Building,
235 Nguyen Trai, Khuong Dinh Ward, Hanoi City.

Tel: 024 6666 368

Fax: 024 6666 368

Southern Branch

4th Floor, Hoang Anh Office Building Safomec,
7/1 Thanh Thai Street, Diem Hong Ward, Ho Chi Minh City.

Tel: 028 3832 9969

Fax: 028 3832 9959