

LEGAL NEWS BULLETIN JUNE 2026



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A – NEW STATE DOCUMENT



The Minister of Finance issued Circular 58/2026/TT-BTC dated May 25, 2026, guiding the accounting regime for micro-enterprises as follows:

- (i) Micro-enterprises shall maintain accounting records and prepare financial statements according to the VAT and corporate income tax payment methods currently in use. When changing the tax payment method, the enterprise shall apply the corresponding accounting system as prescribed.
- (ii) Micro-enterprises that no longer meet the conditions for applying Circular 58/2026/TT-BTC in the current fiscal year may continue to apply it until the end of that year and switch to a suitable accounting regime from the following fiscal year.
- (iii) Micro-enterprises may choose to adopt the accounting system for small and medium-sized enterprises if it suits their operations and management needs, but it must be applied consistently throughout the fiscal year.
- (iv) Household businesses and individual business owners who choose to apply the accounting regime according to Circular 58/2026/TT-BTC must apply it consistently throughout a fiscal year and may only change it from the beginning of the next fiscal year.
- (v) Micro-enterprises are permitted to modify, supplement, or design additional forms of accounting documents and ledgers to suit their business operations, but they must ensure compliance with the Accounting Law and accurately and truthfully reflect the financial situation of the enterprise.
- (vi) Micro-enterprises using electronic invoices and receiving support from the tax authorities in determining the amount of tax payable utilize accounting ledger forms as stipulated in Circular 58/2026/TT-BTC to track and reconcile tax obligations with tax authority notifications.



On May 28, 2026, Decision 1293/QD-BTC announced the administrative procedures that have been amended, supplemented, and abolished in the field of accounting and auditing under the management of the Ministry of Finance.

The procedures that have been amended and supplemented include:

- Procedures for registering to take the auditor certification exam (registering to retake failed subjects or continue taking subjects not yet taken).
- Procedures for registering to take the examination for holders of foreign auditor certifications.

The following administrative procedures, which fall under the purview and functions of the Ministry of Finance, have been abolished:

- The procedure for registering and issuing a Certificate of Registration for Accounting Services (New issuance).
- The procedure for registering and issuing a Certificate of Registration for Accounting Services when the existing Certificate of Registration for Accounting Services expires.
- Procedures for registering for a new Certificate of Registration for Accounting Services when a practicing accountant's certificate has been revoked.
- Procedure for renewing the Certificate of Registration for Accounting Services.
- Procedures for registering and obtaining a Certificate of Eligibility to conduct accounting services for accounting service businesses in Vietnam (First-time issuance).
- Procedures for registering and obtaining a Certificate of Eligibility to conduct accounting services for branches of foreign accounting service businesses in Vietnam.
- Procedures for re-registering and obtaining a Certificate of Eligibility to conduct accounting services.
- Procedures for applying for a Certificate of Eligibility to conduct cross-border accounting services in Vietnam for foreign accounting service businesses.
- Procedures for registering to take the Certified Public Accountant (first-time registration) exam.

On June 1, 2026, a Resolution was passed approving two Policies of the Law amending and supplementing a number of articles of the Law on Commerce, the Law on Competition, the Law on Foreign Trade Management, and the Law on Consumer Rights Protection, as proposed by the Ministry of Industry and Trade.

- Policy 1: Decentralization, delegation of authority, and administrative procedure reform in the fields of commerce, foreign trade management, competition, and consumer protection. Abolish certain outdated business conditions and procedures, simplify management processes, facilitate trade activities, and enhance transparency and efficiency in law enforcement.
- Policy 2: Addressing difficulties and obstacles arising from current legal regulations through the amendment, supplementation, and repeal of certain provisions of the Commercial Law, the Law on Foreign Trade Management, and the Competition Law. This includes focusing on resolving inadequacies related to counterfeit goods, ensuring the consistency of the legal system, and improving the investment and business environment.





On June 8, 2026, the Government issued Decree No. 201/2026/ND-CP amending and supplementing the export tax rates of a number of items in the Export Tariff Schedule according to the List of Taxable Items issued together with Decree No. 26/2023/ND-CP. This Decree takes effect from July 23, 2026.

This Decree amends the export tax rates for certain items specified in Appendix I of Decree No. 26/2023/ND-CP. These items include feldspar, fluorite, bismuth, and bismuth-based products.

The Decree also replaces several phrases in Decree No. 26/2023/ND-CP. Specifically, the phrase "Ministry of Planning and Investment" is replaced with "Ministry of Finance," "Ministry of Transport" is replaced with "Ministry of Construction," and "Ministry of Information and Communications" is replaced with "Ministry of Science and Technology" in the relevant articles and appendices.

At the same time, the appendix attached to this Decree details the commodity codes, descriptions of goods, and new tax rates. Specifically, tariff code 2529.22.00 for fluorite mineral containing over 97% calcium fluoride has a tax rate of 5%, and tariff code 8106.10.10.20 for bismuth cement in powder form has a tax rate of 0%.



B – OFFICIAL DOCUMENTS PROVIDING GUIDANCE AND ANSWERS

On May 22, 2026, the Ministry of Interior issued Official Letter 4941/BNV-TCBC providing guidance on the implementation of Decree No. 154/2025/ND-CP as follows:

- Non-professional commune-level officials who have retired and received severance pay will not have to repay the severance pay if they are recruited into autonomous public service units, sign contracts under Decree 173/2025/ND-CP, Decree 111/2022/ND-CP, or join the permanent militia force. If they are elected as representatives to the People's Council and receive salaries from the state budget, they must repay the severance pay they received.
- In some cases, temporary termination of employment will not be processed after the completion of the defense period or a conclusion from the competent authority. If eligible, termination of employment will be processed and the employee will receive benefits under the downsizing policy; the period of service for calculating severance pay will be calculated up to May 31, 2026.
- The period for calculating the severance pay for part-time commune-level officials is determined by the total time they held the position of part-time commune-level official and the time they worked in other jobs with mandatory social insurance contributions as prescribed.





On May 27, 2026, the Tax Department issued Official Letter 3422/CT-NVT regarding individuals who have been issued multiple Tax Identification Numbers (TINs) and updating their personal identification numbers.

Accordingly, the tax authorities will integrate the TINs of the same individual into their personal identification number (CCCD) to unify data management and tax obligations. Previously issued TINs will not be terminated or closed but will be stored in the system as internal codes for management purposes.

For TINs with information that does not match the National Population Database, taxpayers need to update their tax registration information to add their personal identification number. After the update is completed, all information and tax obligations of the individual will be centrally managed under their personal identification number.

On May 26, 2026, the Hanoi Department of Internal Affairs provided guidance, discussed, and resolved some difficulties and obstacles in implementing Decree 154/2025/ND-CP in Official Letter 3547/SNV-XDCQ.

Section III of Official Letter 3547/SNV-XDCQ stipulates that individuals who were part-time officials at the commune level, or who concurrently held part-time official positions in villages or residential areas before or after July 1, 2025, and were elected to hold such positions, are not subject to retirement benefits as stipulated in Decree 154/2025/ND-CP.

On May 28, 2026, the Ministry of Interior responded to Document No. 3581/SNV-XDCQ dated May 27, 2026, from the Hanoi Department of Interior Affairs requesting guidance and clarification on regulations and policies under Decree No. 154/2025/ND-CP.

From July 1, 2025, the position of part-time officials at the commune level will officially cease as stipulated in the Law on Organization of Local Government 2025. However, localities may temporarily continue to utilize this workforce until May 31, 2026, to meet practical requirements.

For part-time officials at the commune level who have been assigned by competent authorities to continue working in other agencies and units and receiving salaries from the state budget from July 1, 2025, they are not eligible for the downsizing scheme and policies under Article 9 of Decree 154/2025/ND-CP.



On May 29, 2026, the Tax Department responded to document No. 02A/2026/CV-TAKK in Official Letter 3514/CT-CS regarding invoices and supporting documents.

Circular 3514/CT-CS from the Tax Department provides guidance on the preparation of invoices and documents for end-of-period trade discount programs. Accordingly, when businesses implement trade discounts for customers based on achieved production volume or revenue, the discount amount can be directly adjusted on the invoice of the last purchase or the next purchase period, provided that the discount amount does not exceed the value of goods recorded on that invoice.

On May 28, 2026, the Tax Department responded to Official Letter No. 621/KHH-KTr1 from the Khanh Hoa Provincial Tax Department regarding Value Added Tax as follows:

In the case of businesses providing international travel services selling overseas tours at package prices, expenses for international air tickets, tour guides, and other expenses incurred abroad with legitimate documentation are deductible when determining taxable VAT revenue. Input VAT serving package tour activities is declared and fully deductible according to regulations.



On June 3, 2026, the Tax Department issued Official Letter 3634/CT-CS regarding land lease fees, in response to Official Letter 3962/DON-CNTK from the Dong Nai Provincial Tax Department, as follows:

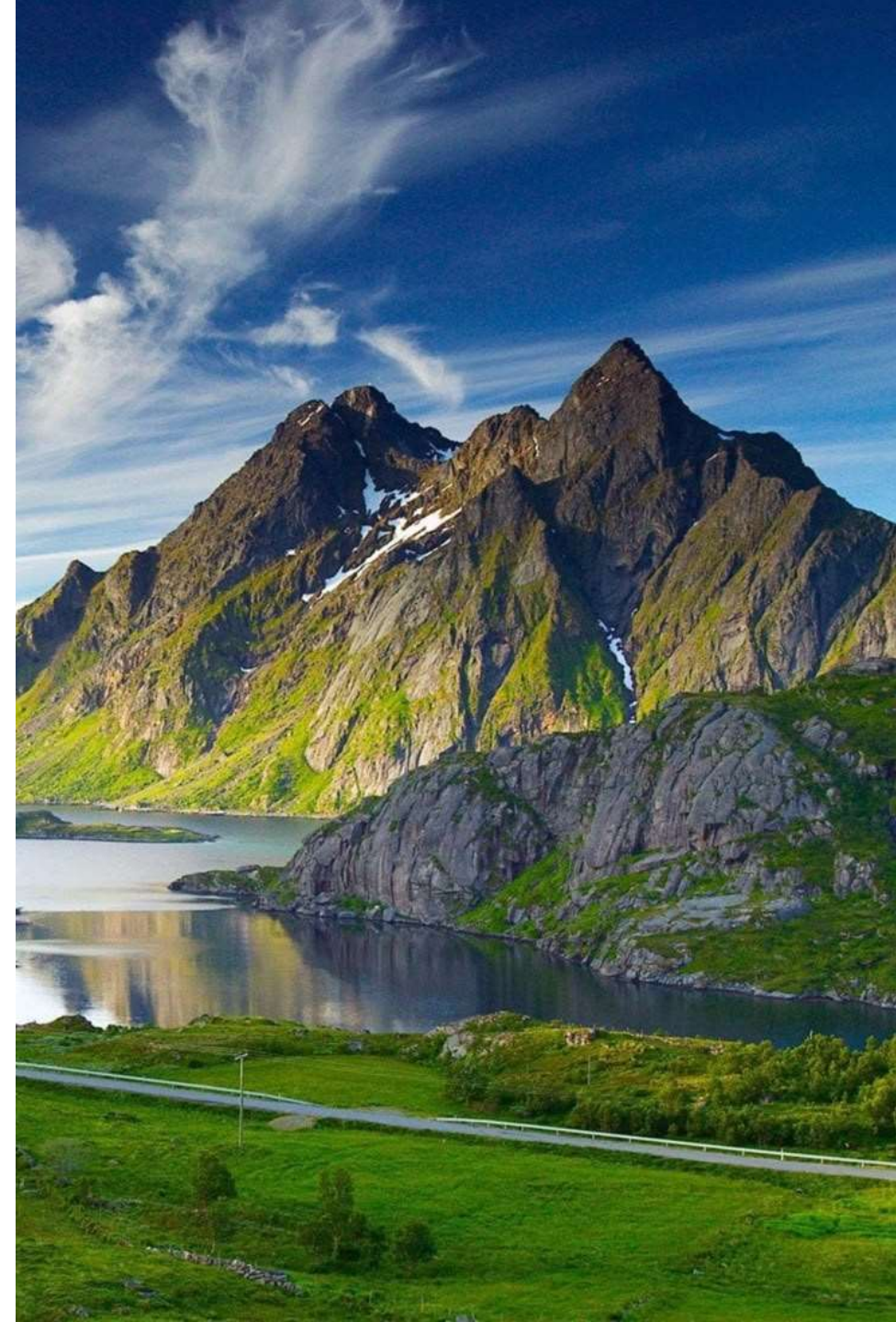
(1) In cases where the transfer or contribution of capital involves the right to use leased land with a one-time payment that has already been exempted or reduced from land rent, the exempted or reduced land rent amount must be handled in accordance with the law.

(2) In cases where an investment project is transferred involving the right to use leased land with a one-time payment that has already been exempted or reduced from land rent, the financial obligations shall be fulfilled according to current regulations.

(3) When carrying out procedures for transferring or contributing land use rights as capital, the Land Registration Office is responsible for transferring cadastral information to the tax authority to determine and collect the amount of land rent that has been exempted or reduced.

(4) The land management agency and the land registration office are responsible for determining the subjects, area, duration, and amount of land rent exemptions and reductions, and providing this information to the tax authorities as a basis for calculating and notifying the amount of land rent payable.

Therefore, if the land allocation, land lease, and transfer of the Nha Bich Industrial Cluster investment project are carried out in accordance with the law, the Dong Nai City Tax Department will base its assessment on the specific documents and current regulations to determine the financial obligations regarding land lease fees and handle them accordingly.



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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 66666 368

Fax: 024 66666 368

Southern Branch

3th 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