

LEGAL NEWS BULLETIN
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A - NEW STATE DOCUMENTS

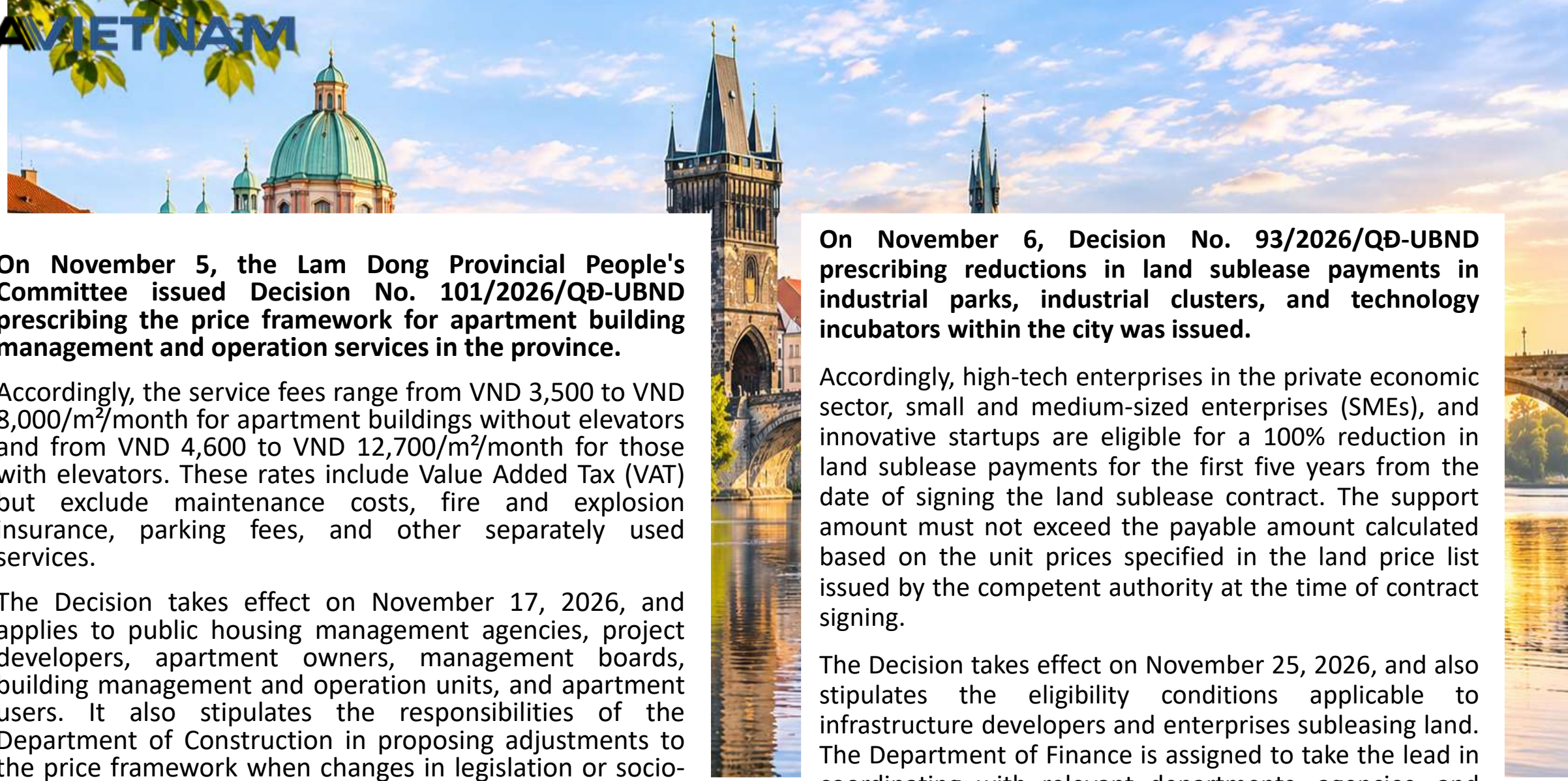


On November 4, the Ministry of Finance issued Consolidated Document No. 62/2026/VBHN-NĐ-BTC on the on-lending of Official Development Assistance (ODA) loans and foreign concessional loans of the Government.

Accordingly, the document provides detailed regulations on the formulation of annual and five-year on-lending plans and limits, lending currencies, repayment terms, interest rates, management fees, risk provisions, and loan security measures. In particular, the on-lending management fee is set at 0.25% per annum on the outstanding on-lent loan balance. Regulations on risk provisions and collateral requirements are applied depending on the borrower and the method of credit risk sharing.

The document also specifies the responsibilities of on-borrowers in utilizing loan funds, proactively arranging sufficient financial resources to ensure full and timely debt repayment, and fulfilling related financial obligations. These regulations aim to strengthen public debt management, control credit risks, and enhance the effective utilization of ODA and foreign concessional loans of the Government.





On November 5, the Lam Dong Provincial People's Committee issued Decision No. 101/2026/QĐ-UBND prescribing the price framework for apartment building management and operation services in the province.

Accordingly, the service fees range from VND 3,500 to VND 8,000/m²/month for apartment buildings without elevators and from VND 4,600 to VND 12,700/m²/month for those with elevators. These rates include Value Added Tax (VAT) but exclude maintenance costs, fire and explosion insurance, parking fees, and other separately used services.

The Decision takes effect on November 17, 2026, and applies to public housing management agencies, project developers, apartment owners, management boards, building management and operation units, and apartment users. It also stipulates the responsibilities of the Department of Construction in proposing adjustments to the price framework when changes in legislation or socio-economic conditions result in an increase or decrease of 10% or more in service costs.

On November 6, Decision No. 93/2026/QĐ-UBND prescribing reductions in land sublease payments in industrial parks, industrial clusters, and technology incubators within the city was issued.

Accordingly, high-tech enterprises in the private economic sector, small and medium-sized enterprises (SMEs), and innovative startups are eligible for a 100% reduction in land sublease payments for the first five years from the date of signing the land sublease contract. The support amount must not exceed the payable amount calculated based on the unit prices specified in the land price list issued by the competent authority at the time of contract signing.

The Decision takes effect on November 25, 2026, and also stipulates the eligibility conditions applicable to infrastructure developers and enterprises subleasing land. The Department of Finance is assigned to take the lead in coordinating with relevant departments, agencies, and authorities to implement and publicize the policy, as well as inspect and supervise its implementation, ensuring transparency and equal access to support policies for enterprises.

On November 9, Decision No. 7482/QĐ-UBND announcing 50 internal administrative procedures within the state administrative system under the management authority of the Department of Home Affairs was issued.

The Decision specifies the implementation process, required documents, processing time limits, and responsibilities of relevant authorities for each procedure. It focuses on the establishment, reorganization, and dissolution of administrative units and public service units; staffing management, appointment, and evaluation of cadres, civil servants, and public employees; as well as emulation and commendation activities and the assessment of administrative reform indices.

The Decision takes effect from the date of signing (November 9, 2026) and repeals the provisions announcing internal administrative procedures in six previous decisions issued by the Municipal People's Committee. The Department of Home Affairs, relevant departments and agencies, commune-level People's Committees, and related organizations and individuals are responsible for its implementation.





B - OFFICIAL DOCUMENTS PROVIDING GUIDANCE AND ANSWERS

On November 3, the Customs Department issued Official Letter No. 23808/CHQ-NVTHQ providing guidance on the reduction of Value Added Tax (VAT) under Decree No. 174/2025/NĐ-CP.

The document clarifies the determination of imported goods eligible for VAT reduction based on product industry codes and the list of goods excluded from the VAT reduction policy.

Accordingly, imported goods classified under product industry codes 3250132 and 3250133 of the Vietnam Standard Industrial Product Classification issued together with Decision No. 32/2026/QĐ-TTg are not included in Appendix I of Decree No. 174/2025/NĐ-CP and may therefore be considered eligible for VAT reduction. The Customs Department advises enterprises to assess the actual characteristics of their goods and refer to relevant regulations to determine their tax obligations. In case of any difficulties or uncertainties, enterprises should directly contact the customs authority where customs procedures are carried out for further guidance.



On November 3, Report No. 908/BC-BTC on the allocation and disbursement of public investment capital in the first 10 months of 2026, difficulties and obstacles affecting implementation progress, and measures to accelerate public investment capital disbursement in 2026 was issued.

According to the report, the total state budget-funded public investment capital approved by the National Assembly for 2026 amounts to VND 1,105,823.4 billion, of which the Government has allocated VND 969,595.4 billion to ministries, central agencies, and local authorities.

As of October 31, 2026, total disbursement under the 2026 public investment plan reached VND 708,567.4 billion, equivalent to 74.1% of the plan assigned by the Prime Minister. Excluding the 5% of local budget funds set aside as savings for the proposed Lao Cai – Hanoi – Hai Phong railway project, the disbursement rate reached 76.6%. Regarding capital allocation, agencies and local authorities had completed detailed allocations totaling VND 948,056.2 billion (excluding additional capital allocated by local authorities), accounting for 99.2% of the plan.

The report highlights disparities in disbursement performance among ministries, sectors, and localities. Specifically, seven ministries and central agencies and 13 localities were classified as having very good disbursement performance, while many others recorded disbursement rates below the national average. The main difficulties were related to compensation, site clearance, resettlement, the supply of construction materials, investment procedures, and project implementation.

To accelerate disbursement in the remaining months of 2026, the Ministry of Finance proposed focusing on resolving outstanding difficulties, expediting construction progress, and completing payment procedures. It also recommended reviewing and reallocating capital from projects with slow disbursement to those demonstrating good progress and requiring additional funding. Ministries, sectors, and local authorities are required to strengthen monitoring, regularly update data, and strictly comply with reporting requirements to improve the efficiency of public investment capital management and utilization.

On November 4, the Tax Department issued Official Letter No. 8341/CT-QLNT of 2026 in response to Official Letter No. 7366/LDO-KTrl dated June 22, 2026, regarding the determination of Corporate Income Tax (CIT) incentives.

The document refers to regulations on taxable income, other income, and the conditions for applying CIT incentives to enterprises with investment projects located in areas eligible for tax incentives.

Accordingly, enterprises are entitled to CIT incentives on income generated from the production and business activities of investment projects in eligible areas, excluding income that is not eligible for incentives under applicable regulations. Income generated outside the eligible areas or unrelated to the production and business activities of the investment projects is not entitled to CIT incentives. The Tax Department requested the Lam Dong Provincial Tax Authority to provide guidance to enterprises based on applicable laws and actual documentation to ensure compliance with relevant regulations.



On November 4, Official Letter No. 3446/CST-XNK regarding import duties on melon seeds used for planting was issued.

Accordingly, melon seeds classified under HS code 1207.70.00 are subject to a preferential import duty rate of 10% under Decree No. 26/2023/NĐ-CP. However, melon seeds used for planting that meet the classification requirements under HS code 9805.00.00 are eligible for a preferential import duty rate of 0%.

Furthermore, pursuant to the Law on Export and Import Duties and Decree No. 134/2016/NĐ-CP, melon seeds used for planting are exempt from import duties if they are classified as plant varieties that cannot be produced domestically and meet the prescribed conditions. The determination of goods eligible for import duty exemption must be based on the lists issued by competent authorities, and the applicable documentation requirements and exemption procedures must be duly complied with.



On November 6, the Tax Department issued Official Letter No. 8472/CT-QLNT providing guidance on the consistent implementation of Personal Income Tax (PIT) policies and registration fees applicable to real estate transfers.

Accordingly, PIT on real estate transfers is calculated at 2% of the transfer price stated in the contract. Where the land price specified in the contract is lower than the prescribed price or is not stated, the land price list and land price adjustment coefficient (if applicable) shall be used to determine the taxable value. The document also provides guidance on PIT exemptions, such as real estate transfers between certain family members or the transfer of an individual's sole residential house or land, provided that all prescribed conditions are met.

Regarding registration fees, the Official Letter refers to current regulations on determining financial obligations for houses and land. It also addresses the policy on registration fee reductions under the digital citizenship development policy, applicable from August 15, 2026, to February 28, 2027. Tax authorities must apply the regulations in effect at the time of the transaction when processing applications and must not retroactively apply new regulations to transactions occurring before their effective dates.

Furthermore, the Tax Department requires local tax authorities to strengthen communication and provide guidance to taxpayers on properly fulfilling their financial obligations when transferring real estate. It also emphasizes promoting electronic data exchange and integration in handling land-related administrative procedures. Any difficulties or obstacles arising during implementation must be promptly reported to ensure consistent guidance and resolution.

On November 10, the Customs Department issued Official Letter No. 24092/CHQ-NVTHQ regarding import duty refunds for goods imported under the on-the-spot import scheme.

Accordingly, enterprises that have paid import duties on goods imported under the on-the-spot import scheme for production and business purposes are eligible for a refund of the import duties paid if such goods are used to manufacture exported products and the finished products are actually exported abroad or to non-tariff zones. Import duty refunds shall be carried out in accordance with Article 36 of Decree No. 134/2016/NĐ-CP, while the required documentation, processes, and procedures for tax refunds must comply with applicable tax administration regulations.

The Customs Department confirmed that the tax policy applicable to goods imported and exported under the on-the-spot import-export scheme has been implemented in accordance with the above regulations since April 25, 2021, when Decree No. 18/2021/NĐ-CP took effect. Furthermore, Official Letter No. 24092/CHQ-NVTHQ replaces Official Letter No. 24080/CHQ-NVTHQ dated November 10, 2026, issued by the Customs Department.





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