

LEGAL NEWS BULLETIN SEPTEMBER 2026



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A – NEW STATE DOCUMENTS

On August 27, Decision No. 1233/QĐ-CT was issued, promulgating Regulations on the composition of data for electronic invoices and electronic documents, and methods of transmitting and receiving such data with tax authorities.

Decision No. 1233/QĐ-CT promulgates Regulations on the composition of data for electronic invoices and electronic documents, and methods of transmitting and receiving such data with tax authorities, with the aim of standardizing the provision, receipt, and processing of electronic data for tax administration purposes. The Decision takes effect from the date of signing and replaces Decision No. 1306/QĐ-CT dated June 13, 2025.

Under the system upgrade roadmap, the Tax Administration Information System must be completed before January 1, 2027, while the Digital Signature System must be completed before April 10, 2027. During the transition period, the Tax Administration System will simultaneously accept messages in versions 2.1.0 and 2.1.1, with version 2.1.0 being accepted until the end of December 31, 2026. The Digital Signature System will simultaneously accept the DSig and XAdES standards, with DSig being accepted until the end of April 9, 2027. Units under the Department of Taxation, provincial and municipal tax authorities, as well as relevant organizations and individuals, are responsible for implementing the Decision.



On August 27, Decree No. 27/2026/VBHN-NĐ-BTC was issued, providing regulations on penalties for administrative violations in the fields of taxation and invoices.

The Decree specifies administrative violations in the fields of taxation and invoices, including violations concerning deadlines for tax registration, tax declaration, tax finalization, and information provision; inaccurate declarations resulting in tax underpayment or an increase in tax amounts eligible for exemption, reduction, or refund; tax evasion; and violations related to the issuance, use, and management of invoices. Where multiple violations occur in connection with a single administrative procedure, organizations and individuals may be subject to penalties for each violation in accordance with the regulations.

The principal penalties include warnings and fines, with the applicable penalty determined based on the nature, severity, and specific circumstances of each violation. For inaccurate declarations resulting in tax underpayment or an increase in tax amounts eligible for exemption, reduction, or refund, the penalty is 20% of the underpaid tax or the excess amount of tax exempted, reduced, or refunded. Tax evasion is subject to a fine ranging from one to three times the amount of tax evaded. For the same violation, the fine imposed on an organization is generally twice the fine imposed on an individual, except in cases otherwise specifically provided for by law.

Depending on the nature of the violation, violators are required to take corresponding remedial measures, such as paying the full amount of underpaid tax or the excess amount of tax exempted, reduced, or refunded; returning any unlawful benefits obtained from the violation; providing complete and accurate information; and taking other remedial measures as prescribed for specific violations concerning taxation and invoices.

The Decree specifies the sanctioning authority of tax officials, Heads of Tax Administration Units, the Director General of the Tax Department, and Chairpersons of People's Committees at various levels, within their respective jurisdictions and prescribed fine limits. The sanctioning procedures include preparing records of administrative violations and issuing, delivering, or sending penalty decisions, with certain cases permitted to be handled electronically. A penalty decision must be delivered or sent within 02 working days from the date of issuance, and the statute of limitations for enforcement of the penalty decision is 01 year from the date of issuance.



On August 28, Decision No. 67/2026/QĐ-UBND was issued, stipulating conditions for land parcel subdivision, land parcel consolidation, and minimum areas eligible for subdivision in Ho Chi Minh City.

Under Decision No. 67/2026/QĐ-UBND, the conditions and principles for land parcel subdivision and consolidation, as well as the minimum areas eligible for subdivision in Ho Chi Minh City, must comply with the Land Law and Resolution No. 254/2025/QH15. The subdivision and consolidation of land parcels must also ensure access routes connected to technical infrastructure, as well as requirements for emergency evacuation and fire prevention and fighting. For residential land, the minimum area of a land parcel after subdivision ranges from 36 m² to 100 m², depending on the area. For agricultural land, the minimum area ranges from 500 m² to 1,000 m², depending on the type of land.

The Decision assigns responsibilities to relevant authorities and local administrations for providing guidance, reviewing and processing applications, and strengthening the management of land parcel subdivision and consolidation, particularly to prevent the abuse of land subdivision for illegal land plotting, speculation, and real estate business activities. Notarization-practicing organizations are not permitted to notarize contracts or transactions involving land parcel subdivision or consolidation that fail to satisfy the conditions prescribed by the Decision. The Decision takes effect from the date of signing and replaces previous regulations of Ho Chi Minh City, Binh Duong Province, and Ba Ria - Vung Tau Province concerning this matter.



On August 29, Decision No. 179/2026/QĐ-UBND was issued, stipulating the conditions, criteria, scale, and ratio for separating land areas into independent projects in Ca Mau Province.

The land area must conform to the approved planning, be free from disputes, complaints, and violations of land laws, and consist of adjacent land parcels with the potential to connect to existing infrastructure. It must have at least one side bordering a road or public canal, with a minimum frontage of 10 meters and a minimum depth of 20 meters. The minimum area eligible for separation is 500 m² in urban areas or 1,000 m² in other areas, and the separated area must account for at least 20% of the total area of the original land area or project. For land areas with special shapes, the relevant authorities will conduct a review and assessment before submitting the matter to the provincial People's Committee for consideration.

The Decision assigns responsibilities to the Department of Construction, Department of Finance, Department of Agriculture and Environment, relevant departments and agencies, commune-level People's Committees, and investors in reviewing, assessing, and implementing the separation of land areas into independent projects. The Department of Construction is responsible for taking the lead in providing guidance and organizing implementation. Commune-level People's Committees are responsible for certifying information regarding the origin and type of land, land users, and assets attached to the land. Investors are responsible for coordinating in providing and reviewing relevant information. The Decision takes effect on September 20, 2026, replaces Decision No. 76/2024/QĐ-UBND, and requires relevant authorities and local administrations to strengthen coordination and promptly address any difficulties or issues arising during implementation.

On August 31, Resolution No. 258/NQ-CP was issued on key tasks and solutions to accelerate administrative procedure reform, contributing to promoting double-digit economic growth in the 2026–2030 period.

Resolution No. 258/NQ-CP aims to comprehensively reform administrative procedure reform, with a focus on reducing and simplifying administrative procedures and business conditions, and shifting from pre-inspection to post-inspection based on risk management. During the 2026–2030 period, the Government aims to accelerate digitalization, data integration, and data reuse. By 2027, 100% of eligible administrative procedures are expected to be provided fully online, with results digitized and eligible internal procedures conducted electronically. By 2030, essential public services are expected to be delivered without being restricted by administrative boundaries, the satisfaction rate of citizens and businesses is targeted to reach at least 95%, and the National Public Service Portal is expected to become the country's “digital one-stop shop.”.

To achieve these objectives, ministries, sectors, and local authorities are required to regard the reduction and simplification of administrative procedures as a regular task, linked to the responsibilities of heads of agencies, while strengthening discipline, administrative order, and the prevention and control of corruption and misconduct. At the same time, digital transformation, data connectivity and sharing, appropriate decentralization and delegation of authority, capacity building for officials, and risk-based post-inspection must be further promoted. Citizens and businesses are placed at the center through consultation and dialogue mechanisms, as well as the receipt and resolution of feedback and recommendations. State agencies must regularly inspect, supervise, and publicly disclose the results of administrative reforms, thereby improving the investment and business environment and creating momentum for double-digit economic growth during the 2026–2030 period.





B – OFFICIAL DOCUMENTS PROVIDING GUIDANCE AND ANSWERS



On August 25, Official Letter No. 6261/CT-QLNT was issued on land rental policy.

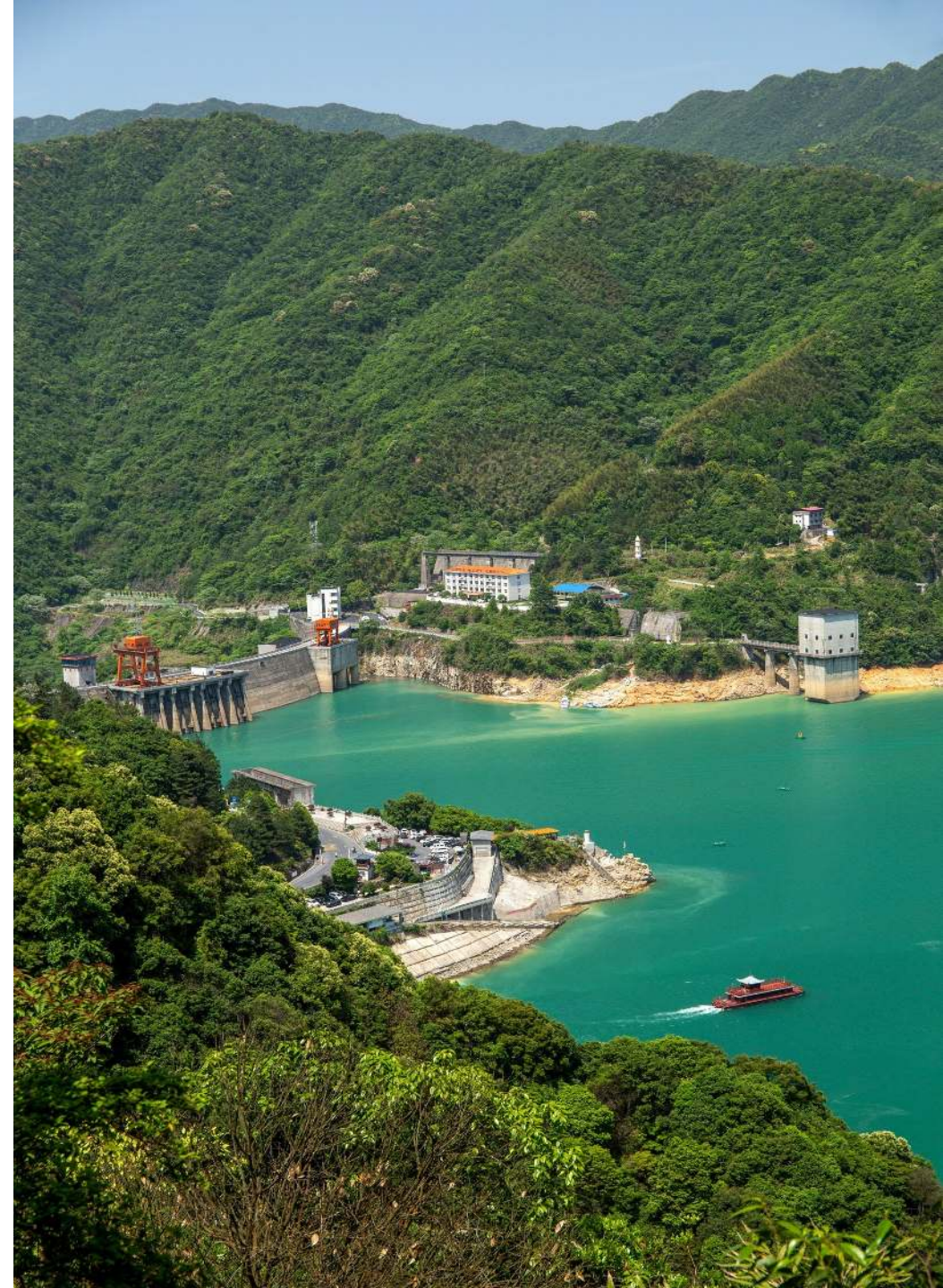
Official Letter No. 6261/CT-QLNT provides guidance on land rental policy where the State leases land through an auction of land use rights. Current regulations specify cases in which an auction of land use rights is required, procedures for handling unsuccessful auctions, and the responsibilities of relevant authorities in managing, determining, and fulfilling land rental payment obligations.

Under the regulations on exemption from and reduction of land rental payments, such exemptions and reductions do not apply where the State leases land through an auction of land use rights. This provision was previously stipulated in Article 18 of Decree No. 46/2014/NĐ-CP, as amended and supplemented, and is currently provided for in Clause 10, Article 38 of Decree No. 103/2024/NĐ-CP.

On August 25, Official Letter No. 6304/CT-QLNT was issued, providing guidance on tax policy and tax administration.

Official Letter No. 6304/CT-QLNT provides guidance and clarification on several tax policy and tax administration issues of interest to businesses and associations, including VAT refunds for exported goods delivered to bonded warehouses before July 1, 2025; the treatment of labor outsourcing costs incurred before 2025; invoices issued by suppliers classified as high-risk taxpayers or having ceased operations at their registered business addresses after the transaction date; and the recognition of revenue, cost of goods sold, and corporate income tax (CIT) finalization for construction contracts extending over multiple years. In particular, revenue from construction activities is determined based on the value of completed works, work items, or quantities accepted. Deductible expenses must be related to production and business activities, supported by complete invoices and supporting documents, and accompanied by non-cash payment documents for expenses of VND 5 million or more.

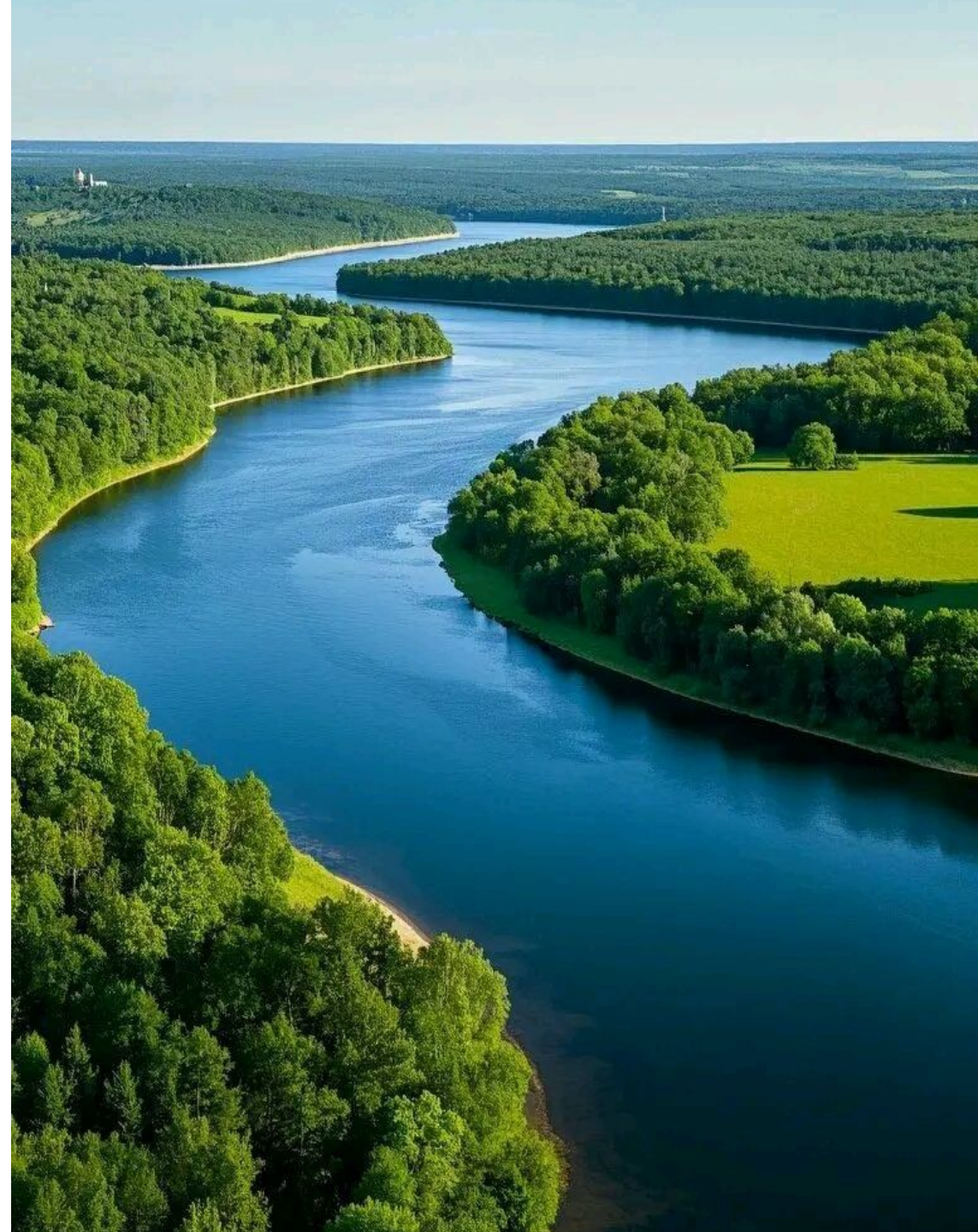
Regarding land rental exemption during the basic construction period, the Tax Department stated that regulations applicable in different periods have specifically provided for the relevant cases, required dossiers and procedures, and exemption periods, while the handling of such matters falls under the authority of local state agencies. Regarding import tax refunds for locally imported raw materials used to manufacture goods for export, this matter falls under the guidance of the Customs Department. Issues concerning input VAT refunds for goods and services supplied to airport restricted areas and services provided to export processing enterprises have been referred to the relevant specialized agency under the Ministry of Finance for consideration.



On August 26, Official Letter No. 6341/CT-QLNT was issued, providing guidance on invoice policy.

Official Letter No. 6341/CT-QLNT addresses a recommendation from the US-ASEAN Business Council regarding the deadline for issuing electronic invoices applicable to platform operators. The recommendation proposed removing the requirement to issue an electronic invoice within 01 day from the time of the transaction, citing the specific nature of cross-border operations and the need for businesses to have sufficient time to adjust their systems and databases to comply with the regulations.

The Tax Department stated that Decree No. 254/2026/NĐ-CP specifies entities subject to electronic invoicing requirements, including foreign organizations such as operators of foreign e-commerce platforms and digital platforms conducting business activities and generating taxable revenue in Vietnam. However, these entities fall under the category eligible for voluntary registration for the use of electronic invoices. As the recommendation did not clarify whether the platform operator is a foreign organization or a Vietnamese enterprise, the Tax Department determined that, if the platform operator is a foreign organization, it is not subject to mandatory electronic invoicing requirements.





On August 29, Official Letter No. 9624/BNV-TCBC was issued to implement the State Audit Office's recommendations on the settlement of policies and benefits under Decree No. 178/2024/NĐ-CP.

Official Letter No. 9624/BNV-TCBC requests ministries, central agencies, and local authorities to conduct a comprehensive review of the implementation of employment termination policies under Decree No. 178/2024/NĐ-CP, as amended and supplemented by Decree No. 67/2025/NĐ-CP, ensuring compliance with the applicable beneficiaries, procedures, and processes. Relevant agencies and local authorities are required to clarify the recommendations and conclusions of the State Audit Office, as well as the responsibilities of each agency in determining eligible beneficiaries and implementing policies for each case identified in Report No. 1212/BC-KTNN.

During the review, inspection, and examination process, any errors identified must be promptly reported and remedial measures must be taken in accordance with regulations. Where difficulties or obstacles arise, the relevant authorities must report them to the Ministry of Home Affairs for consolidation and submission to the competent authorities. The review reports of ministries, agencies, and local authorities must be submitted to the Ministry of Home Affairs by September 15, 2026, for consolidation and reporting to the Prime Minister for consideration and decision.



Official Letter No. 21310/CHQ-GSQL on Goods of Export Processing Enterprises.

On September 4, Official Letter No. 21310/CHQ-GSQL was issued by the Customs Department, providing guidance on customs procedures for goods of export processing enterprises. Accordingly, goods that are products of an export processing enterprise and have been exported but are subsequently returned by customers for repair or reprocessing, before being re-exported to the customers or exported to a free trade zone, shall be subject to re-import procedures and declared under type code G13.

For imported raw materials used to manufacture products for export, export processing enterprises shall carry out import procedures in accordance with Circular No. 38/2015/TT-BTC and its amending and supplementing documents, and declare type code E15. Enterprises should review the applicable regulations against their actual business operations for proper implementation. In case of any difficulties or uncertainties, enterprises should contact the Customs authority where the customs procedures are carried out for specific guidance.



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