

**LEGAL NEWSLETTER  
FEBRUARY 2026**



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**A-NEW STATE DOCUMENTS**



**On December 11, 2025, the National Assembly passed Resolution 254/2025/QH15 stipulating some mechanisms and policies to remove difficulties and obstacles in the organization and implementation of the Land Law.**

New regulations on land price list applicable from January 1, 2026

Based on Article 7 of Resolution 254/2025/QH15, the regulations on land price list applicable from January 1, 2026 are as follows:

[1] The land price list is one of the bases for calculating land use fees, land rent when the State allocates land, leases land, allows land use purpose conversion, recognizes land use rights; determines the starting price for auctioning land use rights; calculates taxes, fees, and charges related to land use; calculates fines for administrative violations in the field of land; calculates the value of land use rights when equitizing state-owned enterprises according to the provisions of the law on equitization; Exercise the rights and obligations of land users towards the State; compensation when the State recovers land.

In cases of land allocation or land lease for the implementation of land reclamation investment projects or investment projects with land reclamation components, or cases where the land price table cannot be applied, the specific land price shall be determined according to the provisions of the 2024 Land Law.

[2] The land price table is built according to land type, area, and location. For areas with digital cadastral maps and land price databases, a land price table is built down to each land parcel.

[3] The Provincial People's Council decides on the land price table, announces and applies it from January 1, 2026; amends and supplements the land price table when necessary.



[4] For cases where specific land prices are applied as stipulated in Article 160 of the 2024 Land Law, but by the effective date of this Resolution, the competent authority has not yet issued a decision on specific land prices, the Provincial People's Committee shall decide on the application of land price determination according to the provisions of this Resolution or continue to determine specific land prices according to the provisions of the 2024 Land Law.

In case of deciding on the application of land price determination according to the provisions of this Resolution, the time of calculating land use fees and land rent is the time when the competent authority issues a complete basis for calculating land use fees and land rent according to the provisions of Resolution 254/2025/QH15.

[5] The competent authority must issue a complete basis for calculating land use fees, land rent, and land compensation according to the provisions of this Resolution no later than July 1, 2026; During the period when there are insufficient grounds to calculate land use fees, land rent, and land compensation as stipulated in Clauses 1, 2, and 3 of Article 5 of Resolution 254/2025/QH15, the calculation of land use fees, land rent, and land compensation shall be carried out according to the provisions of the 2024 Land Law.

[6] The determination of land prices for cases stipulated in Clause 2 of Article 257 of the 2024 Land Law shall be carried out according to the provisions of the 2024 Land Law and not according to the provisions of Resolution 254/2025/QH15.

[7] For cases stipulated in point b, clause 3, Article 33 of the 2024 Land Law that have to calculate land use fees and land rent that have been exempted or reduced, the land price shall be calculated according to the land price table and land price adjustment coefficient (if any) at the time of issuing the decision on land allocation, land lease, or permission to change land use purpose.



**On January 31, 2026, the Government issued Decree 49/2026/ND-CP guiding the implementation of Resolution 254/2025/QH15, which specifically stipulates the decentralization and delegation of authority to commune-level People's Committees in issuing land use right certificates.**

Guidance on the issuance of land use right certificates to the Chairman of the People's Committee at the commune level from January 31, 2026

Accordingly, the decentralization and delegation of authority to the People's Committee at the commune level in issuing land use right certificates is detailed by the Government in Clause 2, Article 14 of Decree 49/2026/ND-CP as follows:

The Chairman of the People's Committee at the commune level shall issue land use right certificates, certificates of ownership of assets attached to land, or confirm changes on issued certificates in cases where the competent agency or person at the commune level decides to allocate land, lease land, permit the change of land use purpose, adjust the land use term, extend land use, change the form of land use, recognize land use rights, and re-determine the area of residential land;

Furthermore, Clause 2, Article 14 of Decree 49/2026/ND-CP stipulates that the Government also regulates the authority to issue Certificates of Land Use Rights, Ownership of Assets Attached to Land, confirm changes on issued certificates, correct, revoke, and cancel issued certificates for some other agencies as follows:

- The provincial-level land management agency issues Certificates of Land Use Rights, Ownership of Assets Attached to Land, or confirms changes on issued certificates in cases where the provincial-level competent agency or person decides to allocate land, lease land, permit the change of land use purpose, adjust the land use term, extend land use, change the form of land use, and recognize land use rights;
- The Land Registration Office issues Certificates of Land Use Rights, Ownership of Assets Attached to Land, or confirms changes on issued certificates or registers land for the first time, and registers changes in cases not covered by points a and b of Clause 2, Article 14 of Decree 49/2026/ND-CP;
- The competent authority that issued Certificates of Land Use Rights and Ownership of Assets Attached to Land as stipulated in points a, b, and c of Clause 2, Article 14 of Decree 49/2026/ND-CP has the authority to correct erroneous issued certificates; revoke, cancel issued certificates and reissue Certificates of Land Use Rights and Ownership of Assets Attached to Land.



**On January 31, 2026, the Government issued Decree 50/2026/ND-CP guiding Resolution 254/2025/QH15, which stipulates the mechanisms and policies to remove difficulties and obstacles in the implementation of the Land Law regarding land use fees and land lease fees.**

Guidance on calculating land use fees when changing the purpose from garden/pond land to residential land from January 31, 2026

Accordingly, Decree 50/2026/ND-CP stipulates the calculation of land use fees for households and individuals when changing the purpose of land use from garden, pond, or agricultural land to residential land as stipulated in point c, clause 2, Article 10 of Resolution 254/2025/QH15 as follows:

- The calculation of land use fees stipulated in this Article is applied once for each household or individual and is calculated on one plot of land chosen by the household or individual; For subsequent land use conversions on that plot or on other plots, the land use fee will be calculated at 100% of the difference between the land use fee calculated based on residential land prices and the land use fee calculated based on agricultural land prices at the time the competent state agency issues the decision allowing the land use conversion.
- In cases where a household or individual owns multiple plots of land (including multiple plots within multiple provinces or centrally-governed cities) that are permitted to convert land use according to the provisions of Decree 50/2026/ND-CP, that household or individual may choose one plot of land to apply the land use fee calculation according to the provisions of Decree 50/2026/ND-CP. The household or individual commits to this content and is responsible for their commitment, as stated in the application for land use conversion.



In cases where the competent authority discovers that a household or individual has already been subject to the land use fee calculation as stipulated in point c, clause 2, Article 10 of Resolution 254/2025/QH15, but still requests to select a specific plot of land to continue benefiting from this policy, the information shall be forwarded to the tax authority. The tax authority shall recalculate the land use fee at 100% of the difference between the land use fee calculated based on residential land prices and the land use fee calculated based on agricultural land prices at the time of the decision to change the land use purpose; any land use fee already paid by the household or individual (if any) shall be deducted from the recalculated land use fee; simultaneously, the household or individual must pay an amount equivalent to the late payment penalty for land use fees calculated from the time of the decision to change the land use purpose until the time the competent authority sends a document transferring the violation to the tax authority in accordance with the law on tax administration.

(This appears to be a separate, unrelated statement and likely not part of the original text.) - The calculation of the number of land-use conversions, the determination of land allocation limits for residential land, and the selection of land parcels for land-use conversion to be applied according to the provisions of this Article shall be calculated from August 1, 2024.

- The land prices for residential and agricultural land used to calculate land use fees for residential and agricultural land are the land prices on the land price list as stipulated in Article 8 of the Government Decree detailing and guiding some articles of Resolution 254/2025/QH15 of the National Assembly on some mechanisms and policies to remove difficulties and obstacles in the organization and implementation of the Land Law at the time of the decision of the competent state agency to allow land-use conversion.



**On January 6, 2026, the Government issued Resolution 66.11/2026/NQ-CP regulating the handling of difficulties and obstacles in auctioning land use rights in cases of land allocation for residential purposes as stipulated in the Land Law.**

Failure to pay the winning bid for land use rights for residential purposes will result in a ban from participating in auctions for up to 5 years.

Accordingly, the handling of violations by those who win the auction for land use rights in cases of land allocation for residential purposes is as follows:

- Those who win the auction for land use rights in cases of land allocation for residential purposes and violate the obligation to pay the winning bid, leading to the cancellation of the auction results, will be banned from participating in auctions for land use rights in cases of land allocation for residential purposes, depending on the nature and severity of the violation:

+ From 2 to 5 years for cases where the winning bidder fails to pay the winning bid;

+ From 6 months to 3 years for cases where the winning bidder fails to pay the full winning bid amount.

- The competent authority approving the results of the land use right auction for the allocation of residential land to individuals is the same authority that decides to prohibit participation in the auction as stipulated in Clause 1, Article 3 of Resolution 66.11/2026/NQ-CP.

Within 10 days from the date of issuing the decision to revoke the decision recognizing the results of the land use right auction, the competent authority that decides to prohibit participation in the auction shall consider and issue a decision prohibiting participation in the auction for the winning bidder of the land use right as stipulated in Clause 1, Article 3 of Resolution 66.11/2026/NQ-CP.

- The content of the decision prohibiting participation in the auction, the sending and posting of the decision prohibiting participation in the auction on the National Asset Auction Portal, the complaint, lawsuit, and statute of limitations for handling violations shall be implemented in accordance with the provisions of Clauses 3 and 4 of Article 25 and Article 26 of Decree 172/2024/ND-CP detailing some provisions of the Law on Asset Auctions 2016, as amended and supplemented by Law No. 37/2024/QH15.

During the period when the provisions of this Resolution are in effect, if the provisions on deposit money and prohibition of participation in the auction of land use rights in the case of land allocation for residential purposes in this Resolution differ from relevant legal documents, the provisions of this Resolution shall apply.

**B-OFFICIAL GUIDANCE DOCUMENTS**



**On January 19, 2026, the Tax Department issued Official Dispatch 307/CT-PC regarding the non-implementation of penalties for violations when converting from lump-sum tax to declaration tax, accordingly:**

In cases where business households and individuals have paid taxes under the lump-sum method in 2025 and earlier (including cases where business households and individuals have changed their production and business scale resulting in a change of 50% or more in revenue and tax amount) and have had their revenue assessed and the lump-sum tax determined by the tax authority in accordance with Article 51 of the Law on Tax Administration, when switching to the declaration tax method from January 1, 2026, the tax authority will not conduct tax audits, and will not use the declared revenue of business households and individuals in 2026 to retroactively process tax obligations of business households and individuals who paid taxes under the lump-sum method from 2025 and earlier, except for the following cases.

In cases where competent authorities discover that business households or individual business owners have engaged in fraudulent activities or concealed revenue resulting in a shortfall in tax payments, these business households or individuals will be subject to administrative penalties for tax evasion as stipulated in Article 17 of Decree No. 125/2020/ND-CP, or in serious cases, may be subject to criminal prosecution for tax evasion as stipulated in Article 200 of the 2015 Penal Code (amended and supplemented in 2017).



**On January 8, 2025, the Bac Ninh Provincial Tax Department issued Official Dispatch 183/BNI-QLDN3 regarding tax policy responses concerning non-cash payments for salaries and wages paid in cash when determining deductible expenses for corporate income tax:**

In cases where a company pays salaries (referred to as other payments) to its employees in installments of 5 million VND or more without non-cash payment documentation as required, these payments are not deductible expenses when determining taxable income for corporate income tax purposes. This regulation applies from the effective date of Decree 320/2025/ND-CP dated December 15, 2025.



**On January 27, 2026, the Department of Tax, Fee and Charge Policy Management and Supervision - Ministry of Finance issued Official Dispatch 218/CST-TN regarding the application of non-cash payment documents when paying salaries and wages to employees, accordingly:**

In cases where an enterprise has expenses for paying salaries and wages to employees that meet the conditions stipulated in Clause 1, Article 9 of Decree 320/2025/ND-CP and do not fall under the non-deductible expenses stipulated in Clause 8, Article 10 of Decree 320/2025/ND-CP, then this salary and wage payment is determined to be deductible when calculating corporate income tax for the period. Specifically, for salary and wage payments of 5 million VND or more to employees from the effective date of Decree 320/2025/ND-CP (December 15, 2025), in order to be deductible expenses, businesses must have non-cash payment documents. The determination of non-cash payment documents is carried out according to the provisions of Article 26 of Decree 181/2025/ND-CP detailing the implementation of some articles of the Value Added Tax Law.

**On January 27, 2026, the Tax Department issued Official Dispatch 692/CT-CS on value-added tax policy, according to which:**

In cases where a business has an investment project that was invested before July 1, 2025, and is still in the investment phase from the date Decree 181/2025/ND-CP comes into effect, the provisions on tax refund for investment as stipulated in Article 30 of Decree 181/2025/ND-CP shall apply.



**On January 27, 2026, the Customs Department issued Official Dispatch 6725/CHQ-NVTHQ regarding the handling of tax debts, accordingly:**

Within 3 days from the date of receiving the request for confirmation of tax debt, the Customs Sub-department or Customs unit (in areas where the Customs Sub-department is not headquartered) is responsible for checking and confirming the fulfillment of tax payment obligations and notifying the taxpayer or the competent state management agency of the processing results.

From the date of issuance of the debt confirmation document, the enterprise is not allowed to register to open customs declarations. The debt confirmation document is valid after 3 days from the date of signing. Customs units, based on documents and import/export tax accounting records, will check the enterprise's tax debt. In cases where it is determined that a business still owes taxes, including data from the centralized tax accounting system and cases not reflected in this system related to import and export activities, feedback should be sent to the customs authority that issued the confirmation to reconfirm the business's tax debt status; If the regional customs office fails to respond to the issuing customs authority within the specified timeframe, it shall be responsible for the business's debts within its jurisdiction.

**On January 20, 2026, the Customs Department issued Official Letter 4433/CHQ-GSQL regarding the declaration of import consignment quotas, accordingly:**

In cases where organizations or individuals do not yet have a tax identification number or are awaiting its issuance, they cannot use their personal identification number to register the declaration on the VNACCS/VCIS system.

Customs declarants shall use the temporary code “9999999999-998” as per Official Letter No. 3474/TCHQ-GSQL dated April 25, 2016 and 4068/TCHQ-GSQL dated August 3, 2023 of the General Department of Customs (now the Customs Department) in cases where the organization or individual consigning the import consignment does not yet have a tax identification number or is awaiting its issuance.

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### **Head Office**

8th Floor, VG Office Building, 235 Nguyen Trai Street, Khuong Dinh Ward, Hanoi City  
Tel : 024 3783 2121  
Fax: 024 3783 2122

### **Northern Branch**

97 Tran Quoc Toan Street, Cua Nam Ward, Hanoi City.  
Tel : 024 7306 1268  
Fax: 024 7306 1269

### **Representative Office**

3rd Floor, Block B, VG Office Building, 235 Nguyen Trai Street, Khuong Dinh Ward, Hanoi City.  
Tel : 024 6666 6368  
Fax: 024 6666 6368

### **Southern Branch**

4th Floor, Hoang Anh Safomec Office Building, 7/1 Thanh Thai Street, Dien Hong Ward, Ho Chi Minh City.  
Tel : 028 3832 9969  
Fax: 028 3832 9959