VIETNAM COMPLIANCE CALENDAR 2025

by CDLAF LAW FIRM

JANUARY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	**3**	4
5	**6**	7	8	**9**	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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MARCH

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APRIL

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MAY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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JUNE

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JULY

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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AUGUST

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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SEPTEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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OCTOBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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NOVEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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DECEMBER

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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REMARK

- Business License Tax
- VAT Invoice and Other Documents
- Tax declaration for quarter
- Investment Report for Quarter
- Report on labor utilization in every 6 months of year
- Report on Foreign Worker Use Situation in every 6 months of year
- Occupational Accident Situation and Occupational Health in every 6 months of year
- Report on Investment monitoring and evaluating in every 6 months of year
- Report on labor utilization for year
- Report on Investment monitoring and evaluating for year
- Report on Foreign Worker Use Situation for year
- Report on Occupational Accident Situation, Occupational Health and Occupational Safety and Health for year
- Investment report for year
- Financial report, Audit report, PIT & CIT finalization for year

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GUIDELINES FOR COLLECTING SUPPORTING DOCUMENTS

BUYING	DOMESTIC		FOREIGN (IMPORTS)	
	Goods	Service	Goods	Service
ENGAGEMENT	Contracts and/or Purchase orders **Note**: *Purchase orders alone are generally only suitable for low value transactions*			
DELIVERY	Goods received notes / Minutes of acceptance	Liquidation agreement	• Packing list / Bill of lading • Customs declaration /Related documents • Commercial invoice • Import tax payment receipt	• Evidence of delivery of the services purchased • Liquidation agreement • Foreign-contractor tax (withholding tax) payment receipt
INVOICE	VAT Invoice ("**e-invoice**")		Commercial invoice and tax payment receipt (if any)	
PAYMENT	Payment documentation: • You must provide vouchers or bank statements that prove the payment was made through a bank transfer. • A non-cash payment document is required even for purchases under 20 million VND, if it involves the purchase of goods or services.			
VOUCHER	There are two forms of documents: • Hard copy documents: scan/ take a photo and send it to CDLAF periodically from the 1st to the 5th of each month, the hard copy will be sent together with the quarterly documents. • Soft copy documents: download and send it to CDLAF. **Note**: *the information on the documents must be checked before sending it to CDLAF.*			

SELLING	Incurring product transfer to buyer
ISSUE THE VAT E-INVOICE	Contact CDLAF to get advice when Client sale or provide the service
TAX COMPLIANCE	CDLAF will keep Client the update case to case

THE PROCESS – ACCOUNTING & TAX

OUR OBJECTIVE

Our commitment goes beyond simply delivering services — we strive to ensure our clients have a clear understanding of every step in the process. We believe that this level of transparency builds lasting trust and confidence throughout the entire partnership.

Service Workflow & Deliverables

STEP 1: 1st - 5th of every months

A professional email to the client summarizing their tax and SHUI (Social, Health, and Unemployment Insurance) obligations, along with a detailed report of input and output invoices from the previous month.

We will assist the client in fulfilling their obligations and provide solutions to ensure timely payment and compliance.

STEP 2: Receive the information

Based on the provided information, we conduct a thorough review, offer professional consultation, deliver detailed feedback, and subsequently proceed with the bookkeeping process.

After clients submit the required documents as per our guidelines, we will verify their validity and proceed with the bookkeeping process.

STEP 3: Processing the report

Prepare, review, and submit reports on a monthly, quarterly, and semi-annual schedule.

We are committed to preparing and submitting all compliance reports for companies operating in the trading and service sectors in Vietnam.

Note:

For special cases, submissions and compliance will be handled with additional details as required.

STEP 4: Processing payroll and labor

Prepare payroll and declare SHUI and Trade Union contributions.

Based on the labor-related documents provided, between the 15th and 20th of each month, we will deliver the payroll to clients along with the corresponding SHUI and Trade Union contribution obligations due for payment.

Note:

Our payroll process is flexible and can be tailored to meet the specific needs of each client.

STEP 5: Annual report

Year-end review accounting records, prepare Financial statements and work with Audit Statement (if any).

Send an email to the client summarizing the information for reviewing all transactions incurred during the year.

STEP 6: Finalizing the Fiscal Year

Finalize the annual Financial Statements and coordinate the completion of the Audit Report, if required.

After completing the Fiscal Year-End process, we will provide the client with both hard copies and soft copies of the reports and bookkeeping records, in accordance with regulatory requirements.

VIETNAM COMPLIANCE POLICY UPDATES

Effective July 1, 2025

1.Social, health, and unemployment insurance contributions.

Business managers **who do not receive remuneration remain subject** to mandatory social insurance contributions.
This new regulation is still waiting for guidance, CDLAF will keep you the update once official guidance from the competent authorities becomes available.
Addition of mandatory social insurance participants includes: Household business owners; Managers of enterprises and cooperatives who do not receive a salary.

- Monthly salary as the basis for contribution: Participants can choose their contribution salary level, ensuring that:
  + The minimum level is equal to the reference salary (currently VND 2,340,000).
  + The maximum level is equal to 20 times the reference salary at the time of contribution.

Note: Participants can adjust their contribution salary level after having paid social insurance and health insurance for **at least 12 months**.

- Contribution rate: 29.5% of the monthly salary used as the contribution basis, including:
  + Retirement and survivorship fund: 22%
  + Sickness and maternity fund: 3%
  + Health insurance fund: 4.5%
- Payment method: Monthly, every three months, or every six months.
- Deadline for participation in social insurance and health insurance: Within 30 days from the date new participants are subject to mandatory social insurance, health insurance, and occupational accident and disease insurance.

Note: Household business owners and managers of enterprises or cooperatives without salary can register for social insurance and health insurance directly with the Social Insurance Agency. Required documents include: Declaration form for participation and adjustment of social insurance and health insurance information (Form TK1-TS).

2. Change in VAT Rate.

According to Resolution No. 204/2025/QH15, a 2% reduction in the VAT rate will be applied from July 1, 2025, until December 31, 2026.
This reduction applies to groups of goods and services specified in Clause 3, Article 9 of the Law on Value Added Tax No. 48/2024/QH15, reducing the VAT rate from 10% to 8%, except for the following groups of goods and services: telecommunications; Financial, banking, and securities activities; Insurance services;Real estate business; Metal products and mining products (excluding coal); Goods and services subject to special consumption tax (excluding gasoline).

3. Input VAT deduction conditions have been updated

A non-cash payment document is required for the purchase of goods and services under 20 million dongs, except in certain special cases as stipulated by the Government.
the Government officially issued Decree No. 181/2025/ND-CP, providing guidance on the conditions for non-cash payment documents. Please refer to the table below for further details:
(*) Pursuant to Decree No. 52/2024/ND-CP
According to Decree No. 52/2024/ND-CP, the documents and instruments accepted for non-cash payments include:
Payment Documents:

- Cheques; Payment orders
- Transfer orders; Collection orders
- Authorization for collection

Payment Instruments:

- Bank cards, including: Debit cards; Credit cards and Prepaid cards
- E-wallets
- Other payment instruments as prescribed by the State Bank of Vietnam

No	Non-cash payment methods	Requirement for Documentation/Evidence
1	Ordinary Payment Method (via Bank Transfer)	Non-cash Transfer Documents in accordance with Decree No.52/2024/ND-CP (Cash deposits into the seller's account are not accepted) **(*)**
2	Offsetting between the value of purchases and sales of goods, services, and borrowed goods	The method of offsetting is clearly stipulated in the contract and must be accompanied by a reconciliation record jointly confirmed by the parties
3	Offsetting liabilities through a third party involving loan/borrow transactions	Loan/borrow agreement and proof of fund transfer from the lender to the borrower
4	Payment by authorization or as designated through a third party	There must be a written agreement clearly specifying the arrangement, and the third party must be a legally recognized individual or organization
5	Payment in the form of shares or bonds	A written sales contract must be concluded in advance
6	The remaining amount (≥ VND 5 million) after offsetting	Non-cash transfer documents must be provided for the remaining amount
7	Payment made into a third party's account at the State Treasury for the purpose of enforcement	Accompanied by a decision issued by a competent state authority and valid proof of bank transfer to the State Treasury account
8	Deferred or installment purchases from VND 5 million and above	Sales contract, invoice, and payment documents upon due date

9	Import value or invoice amount under VND 5 million, or goods as gifts/samples	Non-cash payment documents shall not be required in this case
10	Employees make payments on behalf of the company in accordance with internal regulations; the company subsequently reimburses them via non-cash methods.	Financial or internal regulations, together with reimbursement documents issued to the employee.
11	Multiple purchases in the same day from a single supplier with a total value of VND 5 million or more.	Tax deduction is permitted only when supported by valid non-cash payment documents.

4. Replacement of Tax Codes with Personal ID Numbers
From July 1, 2025, individuals' tax codes will be replaced by their 12-digit personal ID numbers.

5. Requirement for Businesses to Register Digital Identity Accounts
Enterprises must register electronic identification accounts to conduct tax transactions (filing, payment, notifications).

6. New Cases Eligible for VAT Refunds
Businesses with input VAT ≥ VND 300 million not credited for 12 months (or 4 quarters).
Businesses expanding operations with new investment projects.

7. New Entities Eligible for 0% VAT Rate
International transport and related leasing services.
Construction outside Vietnam or in non-tariff zones.
Aviation/maritime services provided to international operations.

8. New VAT Calculation for Imported Goods
VAT base = customs value + import duties + excise tax (if any) + environmental tax (if any).

9. Changes to VAT Rates for Certain Goods/Services
5% VAT: Fertilizers, agricultural machinery, fishing boats.
10% VAT: E-commerce services and digital platforms by foreign suppliers.
0% VAT: Exported goods/services, international transport, offshore construction.

Best regards,