



Newsletter

On Taxation, Accounting and Business

August 2025

UPDATING ON TAX LAW

- Guidelines on Land Rent Reduction Policy for 2025
- [Official Letter No. 2541/CT-CS dated July 18, 2025 of the Tax Department providing guidance on corporate income tax policy for non-payable goods](#)
- [Official Letter No. 3012/CT-CS dated August 07, 2025 of the Tax Department providing guidance on issuing invoices on a case-by-case basis](#)
- [Official Letter No. 2821/CT-CS dated July 30, 2025 of the Tax Department providing guidance on dependent registration](#)
- [Official Letter No. 10530/HAN-QLDN4 dated August 13, 2025 of the Hanoi Tax Department and Official Letter No. 1292/CST-GTGT dated July 24, 2025 of the Department of Tax Policy, Fee and Charge Management and Supervision providing guidance on 0% VAT policy for services supplied to organizations in non-tariff zones](#)
- [Official Letter No. 915/BNI-QLDN1 dated July 22, 2025 of the Bac Ninh Tax Department providing guidance on PIT-taxable income with respect to mid-shift meal allowances](#)
- [Official Letter No. 1206/HYE-QLDN2 dated August 18, 2025 of the Quang Ninh Tax Department providing guidance on invoicing for logistics business activities](#)
- [Official Letter No. 487/HYE-QLDN1 dated July 25, 2025 of the Hung Yen Tax Department providing guidance on VAT deduction for cultivation, livestock, aquaculture, and fishery products that have not been processed into other products or have only undergone simple preliminary processing.](#)
- [Official Letter No. 491/HYE-QLDN3 dated July 25, 2025 of the Hung Yen Tax Department providing guidance on corporate income tax incentives.](#)
- [Official Letter No. 213/HYE-QLDN2 dated July 16, 2025 of the Hung Yen Tax Department providing guidance on non-cash payment cases.](#)
- [Official Letter No. 503/HYE-QLDN2 dated July 25, 2025 of the Hung Yen Tax Department providing guidance on tax policies for expenses incurred for foreign customers.](#)

UPDATING ON TAX LAW

Guidelines on Land Rent Reduction Policy for 2025

On August 19, 2025, the Prime Minister issued Decree No. 230/2025/NĐ-CP stipulating other cases eligible for exemption or reduction of land use fees and land rents as prescribed in Clause 2, Article 157 of the 2024 Land Law. The contents regarding the reduction of land rents payable in 2025 are as follows:

- Applicable entities: Land users under Article 4 of the 2024 Land Law who are being leased land by the State with annual rental payments.
- Reduction rate: A 30% reduction based on the land rent payable in 2025 (according to the tax authority's notice or in accordance with legal regulations).
- For investors who are leased land by the State with annual rental payments for the construction and operation of infrastructure in industrial zones (IZs), industrial clusters (ICs), and export processing zones (EPZs), the 30% reduction must be allocated to sub-lessees (proportionate to their leased area).
- Dossier: 01 Application for land rent reduction in 2025 (original), using the form provided in the Appendix of Decree No. 230.
- Deadline: From the effective date of the Decree (August 19, 2025) until November 30, 2025.

Official Letter No. 2541/CT-CS dated July 18, 2025 of the Tax

Department providing guidance on corporate income tax policy for non-payable goods

In the case where the Company is enjoying corporate income tax (CIT) incentives under investment-preferential location conditions, if the Company receives goods (tools, equipment, raw materials, finished products, etc.) from overseas suppliers without having to make payment, the value of such non-payable goods is determined as other income, not income arising from the investment project entitled to incentives under the preferential location conditions. Therefore, such income is not eligible for CIT incentives in accordance with the provisions of tax-related legal documents.



Official Letter No. 2821/CT-CS dated July 30, 2025 of the Tax

Department providing guidance on dependent registration

In cases where the enforcement measure of suspending the use of invoices is being applied, if the taxpayer submits a written request to use invoices in order to secure funds for paying workers' salaries and covering expenses to ensure continuous business operations, the tax authority shall allow the taxpayer to continue using invoices on a case-by-case basis, provided that the taxpayer immediately pays at least 18% of the revenue stated on the invoice used into the State budget, in accordance with Point d, Clause 4, Article 34 of Decree No. 126/2020/NĐ-CP, to ensure the order of payment of taxes, late payment interest, and fines as prescribed. Tax declaration for real estate transfer activities shall be carried out in accordance with Clause 10, Article 1 of Decree No. 70/2025/NĐ-CP and Point b, Clause 1, Article 11 of Decree No. 126/2020/NĐ-CP of the Government.

Official Letter No. 2821/CT-CS dated July 30, 2025 of the Tax
Department providing guidance on dependent registration

Individuals may register dependents to claim family circumstance-based deductions when calculating personal income tax (PIT). When a taxpayer registers dependents for family

UPDATING ON TAX LAW

circumstance-based deductions, the tax authority will issue a tax identification number (TIN) for the dependent (if the dependent does not already have one), and the tax system will record the dependent relationship of the taxpayer for the period of deduction at the income-paying organization where the taxpayer declares dependent information in the registration dossier. A taxpayer is only required to register and submit supporting documents for each dependent once throughout the entire period of claiming family circumstance-based deductions.



However, when changing workplaces, due to the lack of information-sharing mechanisms between income-paying organizations, the new employer will not have a basis to apply dependent deductions for the taxpayer. In such cases, the taxpayer must re-register their dependents in order to claim family circumstance-based deductions at the new workplace, effective from the tax declaration period of the year in which the change occurs.

Official Letter No. 10530/HAN-QLDN4 dated August 13, 2025 of the Hanoi Tax Department and Official Letter No. 1292/CST-GTGT dated July 24, 2025 of the Department of Tax Policy, Fee and Charge Management and Supervision providing guidance on 0% VAT policy for services supplied to organizations in non-tariff zones

Official Letter No. 10530/HAN-QLDN4 dated August 13, 2025 of the Hanoi Tax Department providing guidance on VAT rates

In cases where it is determined that a company provides auditing, accounting, or consulting services to organizations located in non-tariff zones, but such services are not consumed within the non-tariff zone and do not directly serve export production activities, the 0% VAT rate shall not apply.

According to Official Letter No. 1292/CST-GTGT dated July 24, 2025 of the Department of Tax Policy, Fee and Charge Management and Supervision providing guidance on the 0% VAT policy for services supplied to organizations in non-tariff zones:

If the services provided by the Company, such as auditing, tax consulting, M&A consulting,

management consulting, etc., are directly supplied to organizations in non-tariff zones, consumed within the non-tariff zone, and serve the export production activities of such organizations in the non-tariff zone, not serving activities other than export production and not falling under the services specified in Clause 4, Article 17 of Decree No. 181/2025/NĐ-CP, then the 0% VAT rate shall apply.

Official Letter No. 915/BNI-QLDN1 dated July 22, 2025 of the Bac Ninh Tax Department providing guidance on PIT-taxable income with respect to mid-shift meal allowances



In cases where a company incurs expenses for mid-shift meals provided to its employees, if such expenses are specifically stipulated regarding

UPDATING ON TAX LAW

eligibility and entitlement levels in the labor contract, collective labor agreement, or the company's internal regulations/policies, the determination of PIT-taxable income with respect to such expenses (effective from June 15, 2025 onwards) shall be as follows:

- In cases where the company organizes in-house meals (or purchases meal portions) for its employees, such mid-shift meal expenses shall not be included in the employees' PIT-taxable income.
- In cases where the company does not organize in-house meals (or purchase meal portions) but instead provides cash allowances to employees, if the cash amount complies with the provisions stipulated in the labor contract, collective labor agreement, or the company's internal regulations/policies, such amount shall not be included in the employees' PIT-taxable income. If the cash allowance exceeds the prescribed level, the excess portion shall be included in PIT-taxable income.

Official Letter No. 1206/HYE-QLDN2 dated August 18, 2025 of the Quang Ninh Tax Department providing guidance on invoicing for logistics business activities

In the case where the Company provides warehouse leasing and transportation services, if

the conditions for conducting logistics service business under the provisions of Decree No. 163/2017/NĐ-CP are satisfied, and such services are provided in large volumes, occur frequently, and require time for data reconciliation between the Company and its customers/partners, the time of invoice issuance shall be the time when data reconciliation between the parties is completed, but no later than the 7th day of the month following the month in which the services are provided, or no later than 07 days from the end of the agreed settlement period.



The agreed settlement period, serving as the basis for determining the volume of goods or services supplied, shall be based on the agreement between the Company and the purchaser. In cases where the Company issues invoices for services eligible for deferred invoicing after data reconciliation in accordance with Point b, Clause 7, Article 1 of Decree No. 70/2025/NĐ-CP, the Company may prepare a detailed statement

attached to the invoice. For transportation service invoices, the invoice must state the vehicle license plate number and the transportation route (departure point – destination).

Official Letter No. 487/HYE-QLDN1 dated July 25, 2025 of the Hung Yen Tax Department providing guidance on VAT deduction for cultivation, livestock, aquaculture, and fishery products that have not been processed into other products or have only undergone simple preliminary processing.

Before July 1, 2025: Enterprises and cooperatives declaring VAT under the credit-invoice method, when selling cultivation, livestock, aquaculture, or fishery products that have not been processed into other products or have only undergone simple preliminary processing to enterprises or cooperatives at the commercial trading stage, are not required to declare or pay VAT.

From July 1, 2025 onwards: Cultivation, livestock, aquaculture, and fishery products that have not been processed into other products or have only undergone simple preliminary processing, when traded at the commercial stage, shall be subject to a 5% VAT rate.

UPDATING ON TAX LAW



In the case where Fashioning Sourcenet Co., Ltd. incurs international freight charges, D/O fees, THC, and H/L fees with purchase invoices issued in the Company's name, when recovering the above expenses from foreign customers, the Company is required to issue invoices in accordance with Article 9 of Decree No. 123/2020/NĐ-CP and Clause 3, Article 1 of Decree No. 70/NĐ-CP.

Official Letter No. 491/HYE-QLDN3 dated July 25, 2025 of the Hung Yen Tax Department providing guidance on corporate income tax incentives.

Corporate income tax (CIT) incentives for new investment projects located in economic zones as prescribed in Clause 1, Article 15 and Clause 3, Article 16 of Decree No. 218/2013/NĐ-CP shall not apply in cases where there is no new investment project in accordance with the law, and shall not

apply to income from real estate transfers.

The Company is requested to base on the actual circumstances of its new investment project. If the new investment project meets the conditions prescribed by law and Article 19 of Decree No. 218/2013/NĐ-CP, it shall be entitled to corporate income tax (CIT) incentives in accordance with Articles 15 and 16 of Decree No. 218/2013/NĐ-CP.

Official Letter No. 213/HYE-QLDN2 dated July 16, 2025 of the Hung Yen Tax Department providing guidance on non-cash payment cases.



In cases where goods or services purchased for the business activities of supplying goods and

services subject to VAT are paid for, under authorization, by an employee of the Company through non-cash payment methods in accordance with the Company's financial regulations or internal policies, and subsequently the Company reimburses the employee via non-cash payment, the input VAT shall be deductible.

Official Letter No. 503/HYE-QLDN2 dated July 25, 2025 of the Hung Yen Tax Department providing guidance on tax policies for expenses incurred for foreign customers.

In cases where the Company pays hotel room expenses for foreign partners visiting the factory, and no service expenses, salaries, or wages are incurred in connection with this activity, such expenses shall not be considered as taxable personal income (PIT) of the foreign partners.

CONTACT

OUR SERVICES

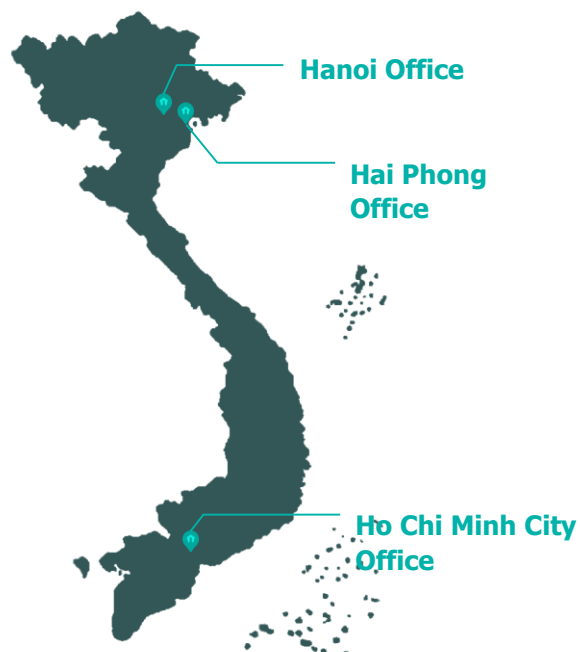
Audit and Assurance

Accounting and Business Process Outsourcing

International and Local Taxation

Transfer Pricing

Business Advisory



OUR CONTACTS

Hanoi Office

10th Floor, Geleximco Tower, 36 Hoang Cau Str.,

O Cho Dua Ward, Hanoi

Email: nexiastt@nexia.vn

Phone: +84 24 3935 0990

Hai Phong Office

No.245 Bach Dang Str., Hong Bang Ward,

Hai Phong City, Vietnam

Email: ktanphat@nexia.vn

Phone: +84 225 3539969/666/555

Ho Chi Minh City Office

No. 22 Ly Tu Trong, Sai Gon Ward,

Ho Chi Minh City, Vietnam

Email: nexiastt@nexia.vn

Phone: +84 28 7 304 3599

