

Opening a *Franchise Unit* in Vietnam

The legal and tax registration checklist for franchisees

FOR	Household businesses and incorporated companies · three models: single-unit, multi-unit, area developer
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READ THIS FIRST — DISCLAIMER



NPV FRANCHISE
ACADEMY
HỌC VIỆN NHƯỢNG QUYỀN NPV



This handbook is **reference information**. It is not legal advice, tax advice or investment advice, and it does not create a lawyer–client relationship.

Vietnamese law on business registration and taxation is moving unusually fast right now. Between 1 July 2025 and August 2026 alone, at least ten new instruments changed what a franchised outlet must do. Some rules described here may already have been amended since the review date above.

Before you file anything or sign anything, check against:

1. The source instrument — links sit next to every figure in this book;
2. The competent authority in the locality where your outlet will operate (commune level, tax office, market surveillance office);
3. A licensed Vietnamese lawyer and a licensed tax agent.

Requirements vary by sector, by size and by province. Use this book so you do not **miss a question** — not as a substitute for a professional's answer.

How to read the source labels

Nothing in this book is our own data. Every figure, rate, deadline and rule carries a confidence label placed next to it:

Our editorial rule: **a blank is better than a guess.**

● OFFICIAL

Official source

Taken from a legal instrument or a state agency portal.

Still check whether it is currently in force

○ VERIFY

Verify before relying

Transitional rule, or sourced from an aggregator rather than the instrument.

You must confirm with the competent authority

☐ NO DATA

No data

We could not trace it to an original source.

Do not guess — ask a professional

Our editorial rule: a blank is better than a guess.

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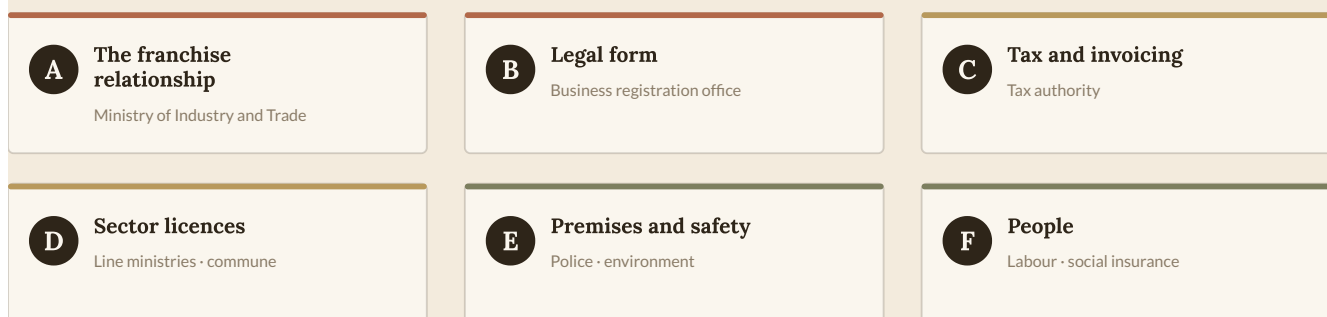
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THE FIVE-MINUTE PICTURE

A franchised outlet in Vietnam has to answer six clusters of legal questions. Missing any one of them is enough to get the unit suspended or fined.

#	OBLIGATION CLUSTER	THE CORE QUESTION	WHO REGULATES IT
A	The franchise relationship	Is the franchisor qualified to grant rights to you? Is the agreement valid?	Ministry of Industry and Trade · provincial Department of Industry and Trade
B	Legal form	Will you trade as a household business or as a company?	Commune-level and provincial business registration offices
C	Tax and invoicing	Which revenue band are you in? What filing cycle? Are e-invoices mandatory?	Tax authority
D	Sector licences	Is your sector on the conditional business list?	Line ministries · commune People's Committee
E	Premises and safety	Fire safety, environment, signage, construction	Police · environmental authority · culture authority
F	People	Employment contracts, social insurance, minimum wage	Labour authority · social insurance authority

FIGURE 1 · THE SIX OBLIGATION CLUSTERS AND THE WORKING SEQUENCE



RECOMMENDED SEQUENCE A → B → E → D → C → F → OPENING DAY

Signing the agreement (A) before you know whether the site can pass fire-safety approval (E) commits you to fees on a unit that may never be allowed to open.

Recommended sequence: A → B → E (premises) → D (sector licences) → C (tax, invoicing) → F (staffing) → opening day.

The reason is blunt: if you sign the franchise agreement (A) before you know whether the site can pass fire-safety approval (E), you have committed to paying fees on a unit that may never be allowed to open.

PART 2 / 15

CHOOSING YOUR LEGAL FORM

2.1 The core comparison

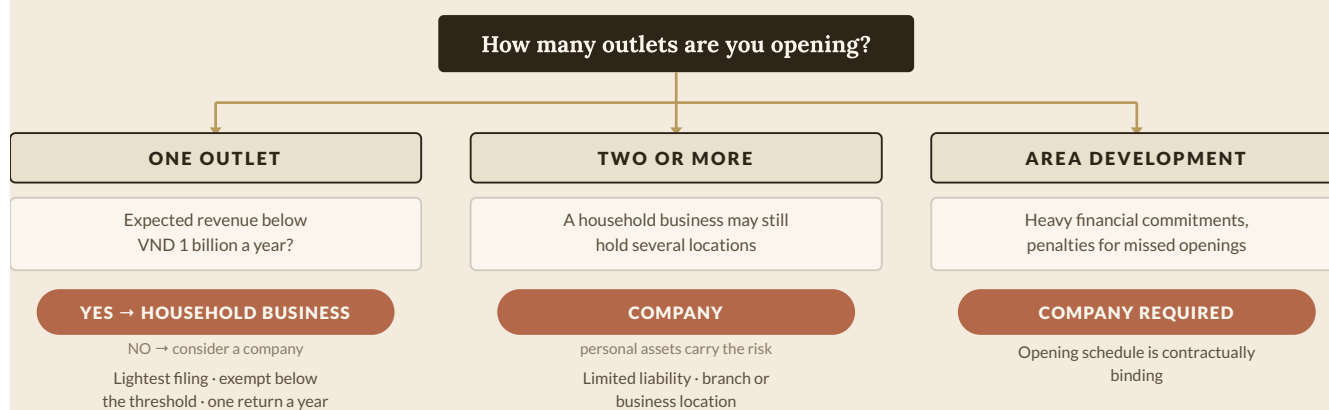
CRITERION	HOUSEHOLD BUSINESS	COMPANY (LLC / JSC)
Legal personality	None	Yes
Liability	The owner is liable with all of their personal assets OFFICIAL Art. 83, Decree 168/2025 ↗ xaydungchinhsach.chinhphu.vn	Limited to capital contributed
Registrations per person	One household business nationwide — no more OFFICIAL Art. 83, Decree 168/2025 ↗ xaydungchinhsach.chinhphu.vn	Unlimited
Multiple outlets	Allowed — one household business may hold multiple business locations anywhere in the country OFFICIAL Art. 87, Decree 168/2025 ↗ xaydungchinhsach.chinhphu.vn	Allowed, via branches or business locations
Registration office	Commune-level business registration office OFFICIAL Art. 88, Decree 168/2025	Provincial business registration office
Certificate issued within	3 working days OFFICIAL Decree 168/2025	3 working days OFFICIAL Law on Enterprises 2020
Raising capital, issuing shares	Not possible	Possible
Selling the outlet on	Very hard — effectively start over	Transfer capital contribution or shares

2.2 The two things people get wrong most often

Myth 1 — "More outlets means more household business registrations." Wrong in both directions. One person **cannot** register a second household business anywhere in Vietnam. But **one household business may operate multiple business locations across the country**, provided it notifies the tax authority and the market surveillance authority where each location sits. OFFICIAL [Art. 87, Decree 168/2025](#) ↗ [xaydungchinhsach.chinhphu.vn](#)

Myth 2 — "Household businesses pay lump-sum tax, so the paperwork is lighter." No longer true as of 1 January 2026. Lump-sum tax and the business licence fee have both been abolished for household and individual businesses. OFFICIAL
[Art. 10, Resolution 198/2025/QH15](#) ↗ [vbpl.vn](#) • [Government bulletin](#) ↗ [baochinhphu.vn](#)

FIGURE 2 • DECISION TREE — HOUSEHOLD BUSINESS OR COMPANY?



2.3 What we recommend, by model

MODEL	SUGGESTED FORM	WHY
Single unit — modest capital, owner-operated, revenue under VND 1 billion a year	Household business	Lightest process; below the VND 1 billion threshold you pay no VAT and no personal income tax (see Part 5)
Single unit — revenue above VND 3 billion a year, salaried management	Company	Limited liability; deductible costs; easier to sell
Multi-unit — two outlets or more	Company	With a household business, the risk of every outlet lands on one person's private assets; banks and franchisors usually want a legal entity
Area developer	A company, in practice	An area development agreement commits you to opening a series of outlets on a schedule, with large financial obligations and usually penalties for slipping

VERIFY **Verify before relying:** Vietnamese law does **not prohibit** a household business from signing an area development agreement. The recommendation above is risk management, not a statutory bar.

PART 3 / 15

CHECKLIST A: BEFORE YOU SIGN THE FRANCHISE AGREEMENT

This is the cheapest part to get right and the most expensive to get wrong.

3.1 The governing framework

- ◆ Commercial Law 2005, Articles 284–291 OFFICIAL
- ◆ Decree 35/2006/ND-CP of 31 March 2006 OFFICIAL [Full text](#) ↗ [luatvietnam.vn](#)
- ◆ Decree 120/2011/ND-CP – inserting Article 17a OFFICIAL [Full text](#) ↗ [luatvietnam.vn](#)
- ◆ Decree 08/2018/ND-CP – amending Article 5, repealing Articles 6 and 7 OFFICIAL [Full text](#) ↗ [vanban.vcci.com.vn](#)
- ◆ Circular 03/2024/TT-BCT – amending franchise procedures OFFICIAL [Full text](#) ↗ [vcci.com.vn](#)

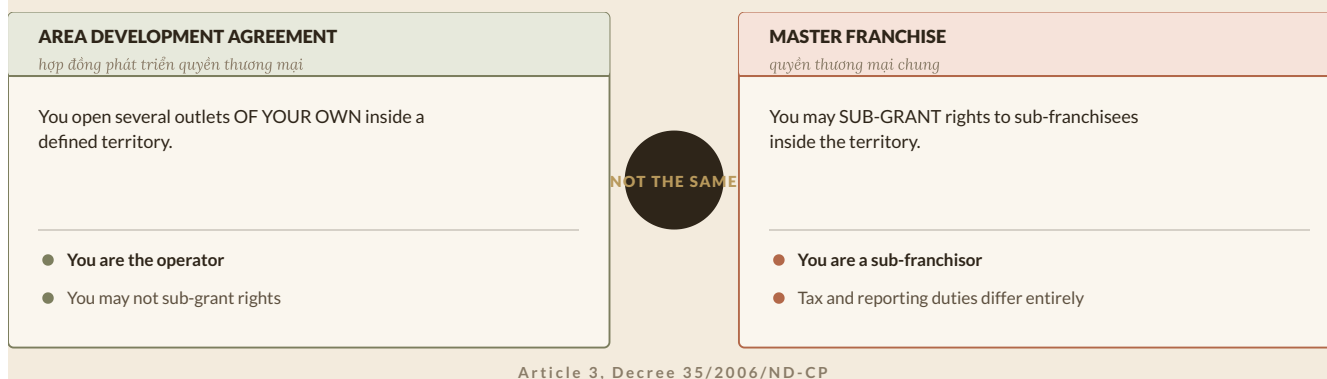
3.2 Three concepts you must be able to tell apart

Vietnamese law already has distinct names for three models the market routinely conflates – from Article 3 of Decree 35/2006/ND-CP OFFICIAL:

- ◆ **Area development agreement** – the franchisor grants the franchisee the right to **establish more than one outlet** operating under the franchise method **within a defined geographical area**.
- ◆ **Master franchise right** – a right granted by the franchisor to a **sub-franchisor**, allowing that party to **grant the franchise on** to sub-franchisees.
- ◆ **Sub-franchisee** – the party receiving rights from the sub-franchisor.

! The distinction that matters: an *area developer* opens outlets **of its own**. A *master franchisee* **resells rights** to other people. The two differ in tax treatment, reporting duties and risk. Do not let a draft agreement use the terms interchangeably.

FIGURE 3 • TWO CONCEPTS THE MARKET KEEPS CONFUSING



Article 3, Decree 35/2006/ND-CP

3.3 Checking the franchisor

- ☐ **A1** The business system to be franchised has been **operating for at least one year**. OFFICIAL Art. 5, Decree 35/2006, as amended by [Decree 08/2018](#) ↗ [vanban.vcci.com.vn](#)

- ☐ **A2** You received the **franchise disclosure document at least 15 working days before signing**, unless the parties agreed otherwise. OFFICIAL Art. 8, Decree 35/2006
- ☐ **A3** If the franchisor is a **foreign trader franchising into Vietnam**: ask to see the **Ministry of Industry and Trade's franchise registration approval**. OFFICIAL Arts. 17–18, Decree 35/2006
- ☐ **A4** If this is a **domestic franchise** (Vietnamese franchisor): **no registration with the Ministry is required**, but the franchisor still owes a **reporting duty to the provincial Department of Industry and Trade**. OFFICIAL Art. 17a, Decree 35/2006, inserted by [Decree 120/2011](#) ↗ [luatvietnam.vn](#)
- ☐ **A5** Verify the **trademark registration certificate is live in Vietnam** and held by the entity actually granting rights to you.
- ☐ **A6** If you are dealing with a **sub-franchisor**, get evidence that the head franchisor authorised on-granting, and that the head right runs **longer** than your own term.
- ☐ **A7** Cross-check the exclusive territory in the draft against the brand's outlets already trading on the ground.

3.4 Clauses to read twice

- ☐ **A8** Initial fee, royalty, marketing fund — state the **calculation basis**, the **payment cycle**, and **whether taxes are included**.
- ☐ **A9** For area development: the **development schedule**, what happens if you slip, and what you must do to keep exclusivity.
- ☐ **A10** Mandatory supply arrangements — assess competition-law exposure.
- ☐ **A11** Termination, renewal, and your **right to transfer the outlet** to someone else.
- ☐ **A12** Governing law and dispute forum. For cross-border agreements, settle arbitration versus courts, and the language of proceedings.
- ☐ **A13** Post-termination non-compete — test whether it is actually enforceable in Vietnam. VERIFY Take advice.

Is this something you should

1000

□

	Associations	Industries
White	• purity, • unity • cleanliness, • simplicity • hygiene, • clarity, • peace	• aerospace, • tech, • medicine
Pink	• nurturing, • warmth, • softness, • femininity	• beauty, • toys, • lifestyle
Red	• energy, • strength, • excitement, • stimulation	• retail, • health, • fast food
Orange	• excitement, • wellness, • energy, • adventure	• fitness, • travel, • lifestyle, • tech
Yellow	• optimism, • enthusiasm, • friendliness, • happiness, • cheerfulness	• travel, • digital, • budget
Blue	• competence, • intelligence, • communication, • trust, • efficiency, • duty, • logic	• finance, • health, • tech, • insurance
Black	• sophistication, • glamour, • power, • sleekness, • dignity	• fashion, • finance, • automotive
Purple	• luxury, • authenticity, • quality	• luxury, • tech, • design
Brown	• ruggedness, • outdoors, • nature, • earthiness	• confectionery, • coffee, • apparel

How your customer perceives your brand is extremely important. Put in 5 words that describe the company in the space of your ad. 5 brand adjectives.

Your target values should reflect your industry. Fill in up to 3 services listed in the industries column, representing your industry or industries.

(What tag I chose was the most first-in-class, counting number one and last word!)

C... of France, I of the following
 D... of France, I of the following
 C... of France, I of the following

4.1 If you choose a HOUSEHOLD BUSINESS

Where to file: the **commune-level** business registration office. You may file at any commune-level office within the province where your head location sits; the office covering your head location processes it.  **OFFICIAL** Art. 88, Decree 168/2025

- ☐ **B1** Application for household business registration.
- ☐ **B2** Copies of personal identity documents for the owner and any registering household members.
- ☐ **B3** Where a household registers jointly: a **notarised or certified power of attorney** appointing one member as representative.  **OFFICIAL** Art. 83, Decree 168/2025
- ☐ **B4** Copy of the lease or other proof of the right to use the premises.
- ☐ **B5** Register the **correct business lines** under the Vietnamese economic sector system, matching what the brand actually does.
- ☐ **B6** Receive the **household business registration certificate within 3 working days**. The household business code doubles as the tax code.
- ☐ **B7**  **MULTI-UNIT** For every business location outside the head location: **notify the tax authority and the market surveillance authority** where that location sits.  **OFFICIAL** Art. 87, Decree 168/2025
- ☐ **B8** Remember the update duty: register changes within **10 days** for the household's name, head address, owner, members, capital, business lines and tax registration details – **except a change of tax calculation method, which needs no re-registration**.  **OFFICIAL** Art. 100, Decree 168/2025

4.2 If you choose a COMPANY

Where to file: the provincial business registration office, or online via the [National Business Registration Portal](https://dangkykinhdoanh.gov.vn)  dangkykinhdoanh.gov.vn.

- ☐ **B9** Application, charter, and list of members or founding shareholders.
- ☐ **B10** Copies of legal identity documents for the legal representative and capital contributors.
- ☐ **B11** Pick the form: single-member LLC, multi-member LLC, or joint stock company.
- ☐ **B12** Register business lines. Check whether yours appears on the **list of conditional business lines** (Appendix IV, [Law on Investment 2025, No. 143/2025/QH15](#)  vanban.chinhphu.vn).
- ☐ **B13** Have the company seal made and handle it under your internal rules.

☐ **B14** Open the company bank account.

☐ **B15** Obtain a digital signature — in practice mandatory for tax filing and e-invoicing.

☐ **B16** **MULTI-UNIT** For each new outlet, choose between a **branch** (can keep independent accounts, gets its own tax code) and a **business location** (simpler, no full representative function). This choice drives how you file tax — settle it with your tax agent **before** you register.

4.3 If the franchisor takes equity alongside you

☐ **B17** Determine the foreign ownership ratio and market-access conditions under Vietnam's international commitments.

☐ **B18** Handle the foreign investor's capital contribution or share purchase registration; or obtain an investment registration certificate if you are forming a new economic organisation.

☐ **B19** **VERIFY** **Verify:** [Decree 252/2026/ND-CP](#) [xaydungchinhsach.chinhphu.vn](#) (in force 1 July 2026) requires branches and representative offices of foreign companies to **declare the legal owner and the beneficial owner of the offshore parent** on first tax registration and whenever tax registration details change, and to **keep the supporting records for at least five years**. If the franchisor takes equity through such a structure, read it.

Nota Penjualan LPG
Dari Pangkalan Ke Konsumen

Pangkalan : _____

Maklumat:
Tajuk: _____
lokus: _____

BANYAKNYA	NAMA BARANG	HET (RP)	JUMLAH
	LPG 3 Kg	@ 15.000	

Jumlah Rp. _____

* Apabila pangkalan kami menjual di atas HET hubungi kami Agen LPG 3 Kg
di Pangkalan, atau HIGAS (Telp. 081917277888)
Harga jual ke konsumen adalah HET ditambah biaya antar pemasangan tabung ke konsumen
Rp. 42.000, 42 Kg, 50Kg, Bright Gas

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CHECKLIST C: TAX AND INVOICING

This is the chapter that has changed most in two years. Any guidance on household business tax published before 2026 is out of date.

5.1 Three changes you cannot afford to miss

1. Lump-sum tax and the business licence fee were abolished on 1 January 2026. Household and individual businesses moved entirely to **self-assessment and self-payment**.  **OFFICIAL** [Art. 10, Resolution 198/2025/QH15](#)  [vbpl.vn](#) • Decision 3389/QĐ-BTC of 2025  **VERIFY**

2. The tax-free revenue threshold rose to VND 1 billion a year. Decree 68/2026/ND-CP originally set it at VND 500 million; **Decree 141/2026/ND-CP of 29 April 2026 doubled it to VND 1 billion a year, applying from the 2026 tax period.** The threshold covers **both VAT and personal income tax**.  **OFFICIAL**

[Full text of Decree 141/2026/ND-CP](#)  [xaydungchinhhsach.chinhphu.vn](#) • [Government bulletin](#)  [baochinhphu.vn](#) The same decree exempts companies with annual revenue of VND 1 billion or less from corporate income tax.  **OFFICIAL**

3. A 30% income tax cut for 2026 and 2027. On 24 August 2026 the National Assembly passed a resolution cutting **30% of personal income tax payable on business income** of resident individuals, and **30% of corporate income tax**, for individuals and companies with **annual revenue of no more than VND 10 billion** in 2026 and 2027. It took effect on the day of passage.  **OFFICIAL** [Vietnam Financial Times – the Ministry of Finance's newspaper](#)  [thoibaotaichinhvietnam.vn](#)  **VERIFY**

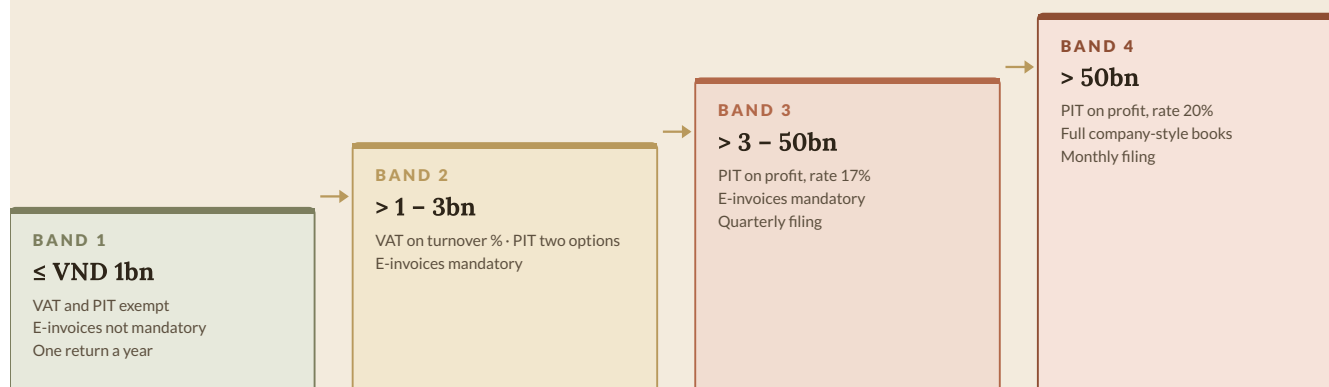
Verify before relying: this resolution passed one day before our review date. Look up the official number and full text before building it into a model.

5.2 The four household-business revenue bands, from 2026

Basis: [Decree 68/2026/ND-CP](#)  [xaydungchinhhsach.chinhphu.vn](#) (in force 5 March 2026; 5 chapters, 19 articles), amended by [Decree 141/2026/ND-CP](#)  [xaydungchinhhsach.chinhphu.vn](#); filing procedures under **Circular 18/2026/TT-BTC**.  **OFFICIAL**

BAND	ANNUAL REVENUE	VAT	PERSONAL INCOME TAX	BOOKS	INVOICES	FILING CYCLE
1	≤ VND 1bn	Exempt	Exempt	Simple records, book S1a-HKD	Not mandatory	Once a year, by 31 January following (<i>new households: twice, by 31 July and 31 January</i>)
2	> 1 – 3bn	% of revenue	Either (revenue – threshold) × rate, or (revenue – costs) × 15%	S2a-HKD; add S2b, S2c, S2d, S2e, S3a if taxed on profit	Mandatory	Quarterly
3	> 3 – 50bn	% of revenue	On profit (revenue – costs) at 17%	S2b, S2c, S2d, S2e, S3a	Mandatory	Quarterly
4	> 50bn	Declared on revenue	On profit at 20%	Full company-style books: journals, general ledger, sub-ledgers, trial balance, financial statements	Mandatory	Monthly

FIGURE 4 • THE FOUR HOUSEHOLD-BUSINESS REVENUE BANDS – FROM 2026



The VND 1 billion a year threshold applies to both value-added tax and personal income tax, from the tax period beginning 1 January 2026 — Decree 141/2026/ND-CP.

VERIFY Verify: the book references (S1a-HKD, S2a-HKD...) come from the household-business accounting regime. Confirm the current templates with your tax agent before printing or configuring software.

5.3 Deemed rates by sector

Basis: Article 12 of the **Law on Value Added Tax 2024** and Article 7 of the **Law on Personal Income Tax 2025 (No. 109/2025/QH15)** **OFFICIAL** [Summary of Law 109/2025/QH15](#) [ey.com](#)

SECTOR GROUP	VAT RATE ON REVENUE	PIT RATE ON REVENUE
Distribution and supply of goods	1%	0.5%
Services; construction excluding materials	5%	2%
Manufacturing, transport, services bundled with goods; construction including materials	3%	1.5%
Asset leasing; insurance, lottery and multi-level marketing agency	—	5%
Digital content products and services: entertainment, video games, digital film, digital images, digital music, digital advertising	—	5%
Other business activities	2%	1%

Applied to franchising:

- ◆ Coffee shops, bubble tea, restaurants → usually *manufacturing / services bundled with goods* (3% / 1.5%). **VERIFY** The exact business code drives the rate — confirm with your managing tax office.
- ◆ Retail goods outlets → *distribution and supply of goods* (1% / 0.5%).
- ◆ Service centres, spas, education, repairs → *services* (5% / 2%).

5.4 Corporate income tax, if you incorporate

Basis: Law on Corporate Income Tax No. 67/2025/QH15, guided by Decree 320/2025/ND-CP OFFICIAL

ANNUAL REVENUE	RATE
VND 1 billion or less	Exempt OFFICIAL Decree 141/2026/ND-CP
Over 1 – 3 billion	15%
Over 3 – 50 billion	17%
Over 50 billion	20%

! **A trap worth flagging:** the revenue that decides whether you get 15% or 17% is **total revenue of the immediately preceding tax period**, not the current year. OFFICIAL [Ministry of Justice bulletin on Law 67/2025/QH15](#) ↗ <http://dn.moj.gov.vn>

Then apply the **30% reduction** for the 2026 and 2027 tax periods if annual revenue is at or below VND 10 billion (see 5.1).

5.5 Electronic invoicing

- ☐ **C1** Household and individual businesses with **annual VAT-assessable revenue of VND 1 billion or more** must issue **electronic invoices** on sales of goods and services. OFFICIAL
[Decree 68/2026/ND-CP](#) ↗ xaydungchinhsach.chinhphu.vn
- ☐ **C2** For direct-to-consumer retail — restaurants, cafés, convenience stores — use **e-invoices generated from a cash register connected to the tax authority**. OFFICIAL
[Decree 70/2025/ND-CP](#) ↗ xaydungchinhsach.chinhphu.vn, in force 1 June 2025
- ☐ **C3** Choose an e-invoicing provider that **works with the point-of-sale system your franchisor mandates**. This clash is extremely common — raise it before you sign.
- ☐ **C4** Register e-invoice use with the tax authority and get acceptance before opening day.

5.6 If you pay franchise fees offshore

Where the franchisor is a foreign entity with no presence in Vietnam, the royalty you remit triggers **foreign contractor tax**.

- ☐ **C5** Royalty income bears **10% corporate income tax** on assessable revenue. OFFICIAL
[Circular 103/2014/TT-BTC](#) ↗ vcci.com.vn
- ☐ **C6** The transfer of intellectual property rights is **not subject to VAT**. VERIFY Verify — if the contract bundles training or technical support fees, those parts may attract VAT and a different corporate income tax rate.

- ☐ **C7** The Vietnamese party must withhold and remit before money leaves the country.
- ☐ **C8** Check the **double tax treaty** between Vietnam and the franchisor's country — it may reduce the rate, but you must file to claim it. **VERIFY**
- ☐ **C9** Make the agreement say **who bears the foreign contractor tax** (gross-up or not). This is the single most commonly forgotten line in a franchisee's financial model.

5.7 General tax registration checklist

- ☐ **C10** Confirm your tax code (for a household business, the registration code is the tax code).
- ☐ **C11** Register the calculation method and filing cycle matching your expected revenue band.
- ☐ **C12** From 1 January 2026 there is **no business licence fee**. **OFFICIAL** Resolution 198/2025/QH15
- ☐ **C13** If you sell on e-commerce platforms, check the platform's withholding and payment-on-behalf duties under [Decree 117/2025/ND-CP](#) [vanban.chinhphu.vn](#) (in force 1 July 2025). **OFFICIAL**
- ☐ **C14** Set filing reminders **per outlet** if you run more than one.

PART 6 / 15

CHECKLIST D: SECTOR LICENCES

Start by checking whether your business line sits on the *list of conditional business lines* – Appendix IV, Law on Investment 2025, No. 143/2025/QH15 (in force 1 July 2026).  OFFICIAL

VERIFY

This list is shrinking — watch it closely: Appendix IV of the Law on Investment 2025 originally listed 198 conditional lines. [Resolution 66.17/2026/NQ-CP](#) [↗ xaydungchinhhsach.chinhphu.vn](#) has already cut and revised it. On 24 August 2026 the National Assembly passed a further amendment to the Law on Investment **removing 62 conditional lines**, effective **1 March 2027**. Before concluding whether your sector is conditional, check the list **in force on the day you file**.

6.1 Food and beverage

- ☐ **D1** **Food safety eligibility certificate.** Food production and trading establishments must hold one while operating, except in the cases listed in Article 12(1). **OFFICIAL**
[Art. 11, Decree 15/2018/ND-CP](#) [↗ vcci.com.vn](#)
- ☐ **D2** Check whether you fall into an **exempt category** — these include establishments already holding a valid **GMP, HACCP, ISO 22000, IFS, BRC or FSSC 22000** certificate or equivalent. **OFFICIAL** Art. 12(1), Decree 15/2018/ND-CP
- ☐ **D3** Food safety training confirmations and health certificates for every member of staff who handles food directly.
- ☐ **D4** Ingredient **traceability records** — especially where the franchisor mandates suppliers.
- ☐ **D5** Self-declaration files for pre-packaged products you make on site. **VERIFY**
- ☐ **D6** Track the certificate's expiry and renew **before** it lapses.

6.2 If you serve alcohol

- ☐ **D7** **On-premises alcohol sales** (restaurants, bars): register with the **commune People's Committee** covering the site. Conditions include being a lawfully established enterprise, cooperative or household business, and holding lawful rights to a fixed location with a clear address. **OFFICIAL** Art. 14, [Decree 105/2017/ND-CP](#) [↗ credent.net](#), amended by Decree 17/2020/ND-CP
- ☐ **D8** **Alcohol retail licence** (off-premises): since 1 July 2025 the issuing authority is the **commune People's Committee**. **OFFICIAL** [Government bulletin](#) [↗ baohinhphu.vn](#) • Decree 139/2025/ND-CP
- ☐ **D9** Processing time: **15 working days** from a complete and valid file. **OFFICIAL**
- ☐ **D10** **VERIFY** **Watch this:** the Ministry of Industry and Trade is consulting on a decree to replace Decree 105/2017 on the alcohol trade. [Domestic Market Management and Development Authority](#) [↗ dms.gov.vn](#)

6.3 Other sectors common in franchising

SECTOR	LICENCE TO CHECK	LABEL
Education, language and skills centres	Educational operation licence; facility and teacher conditions	 VERIFY
Spa, aesthetics, wellness	Medical practice licence where procedures are invasive; practitioner certificates	 VERIFY
Pharmacy, supplements retail	Pharmaceutical trading eligibility certificate	 VERIFY
Accommodation, hotels	Security and order conditions; residence registration	 VERIFY
Gaming, entertainment	Sector licence; security and order conditions	 VERIFY
Tobacco retail	Tobacco retail licence	 VERIFY

 **NO DATA** **No data:** this book does not list every licence for every sector. If yours is not in the table, go straight to Appendix IV of the Law on Investment 2025 (No. 143/2025/QH15) and ask the line authority.



PART 7 / 15

CHECKLIST E: PREMISES, FIRE, ENVIRONMENT, SIGNAGE

7.1 Premises

- ☐ **E1** The lease term runs **at least as long as** the franchise term. A mismatch is the single biggest structural risk in retail franchising.
- ☐ **E2** Check that the land use purpose and the building's permitted function match your trade.
- ☐ **E3** Check the landlord's title — owner or sub-lessor.
- ☐ **E4** Secure the right to **assign the lease** — you will need it if you ever sell the outlet.
- ☐ **E5** Construction permit or renovation procedures if the brand's fit-out changes the structure.

7.2 Fire prevention and fighting

Current framework: the **Law on Fire Prevention, Fighting and Rescue 2024** (in force 1 July 2025) and **Decree 105/2025/ND-CP** of 15 May 2025 (in force 1 July 2025). ● OFFICIAL

[Full text of Decree 105/2025/ND-CP](#) ↗ [vanban.chinhphu.vn](#)

- ☐ **E6** Check the **schedule of works requiring fire-safety design appraisal** in the appendices to Decree 105/2025/ND-CP. Establish whether your site is caught **before you sign the lease**. ● OFFICIAL
- ☐ **E7** If it is: complete **design appraisal** and **acceptance approval** before the outlet opens. ● OFFICIAL
- ☐ **E8** Build and keep the **on-site fire safety and rescue file**: facility information sheet, fire safety internal rules, the design appraisal document and acceptance approval where applicable. ● OFFICIAL Decree 105/2025/ND-CP
- ☐ **E9** Install firefighting equipment, escape route signage and emergency lighting.
- ☐ **E10** Train staff and prepare a firefighting plan.
- ☐ **E11** MULTI-UNIT Do this **per site**. One fire safety file does not cover several outlets.

7.3 Environment

- ☐ **E12** **Food service premises under 200 m² are exempt from environmental registration** if all of the following hold: no emissions requiring treatment; no wastewater generated, or wastewater connected to a licensed centralised treatment system; and no hazardous waste generated in operation. ● OFFICIAL Art. 32, [Decree 08/2022/ND-CP](#) ↗ [vanban.chinhphu.vn](#), amended by [Decree 05/2025/ND-CP](#) ↗ [vanban.chinhphu.vn](#)

- ☐ **E13** Premises **200 m² and above**, or failing any exemption condition: complete **environmental registration**.
VERIFY Confirm the receiving authority locally.

- ☐ **E14** Contract a licensed operator for solid waste and waste oil collection.



7.4 Signage and advertising

Basis: **Law on Advertising (amended) 2025, No. 75/2025/QH15**, Articles 34 and 18; guided by **Decree 342/2025/ND-CP**.

● OFFICIAL

- ☐ **E15** A shop sign must show: the name of the direct governing body (if any); the **business name exactly as it appears on the registration certificate**; and the address and telephone number. ● OFFICIAL Art. 34
- ☐ **E16** Dimensions: a **horizontal** sign may be at most **2 m** high; a **vertical** sign at most **1 m** wide and **4 m** high, and never taller than the storey it sits on. ● OFFICIAL Art. 34
- ☐ **E17** Text on the sign must comply with Article 18 on the use of Vietnamese and foreign languages. ● OFFICIAL
- ☐ **E18** **! A predictable clash:** international brand books usually set the foreign name larger than the Vietnamese one. Raise this with the franchisor **before ordering signage**, and get a Vietnam-adapted artwork approved.
- ☐ **E19** The sign must not block escape routes or obstruct firefighting.

CHECKLIST F: LABOUR, INSURANCE, WAGES

8.1 Contracts and internal rules

- ☐ **F1** Enter into **written employment contracts** (except contracts under one month, as permitted). **OFFICIAL** Labour Code 2019
- ☐ **F2** Build a **pay scale and payroll table**, plus labour norms.
- ☐ **F3** With **10 or more employees**: issue **written internal labour rules** and register them with the labour authority. **OFFICIAL** Labour Code 2019
- ☐ **F4** Keep a labour management book; report labour use as required.
- ☐ **F5** Occupational safety and health files; safety training for strictly regulated roles (kitchen, cold storage, pressure equipment).

8.2 Regional minimum wage — from 1 January 2026

Basis: Decree 293/2025/ND-CP of 10 November 2025, in force **1 January 2026**. **OFFICIAL**

Schedule of areas xaydungchinhsach.chinhphu.vn

REGION	MONTHLY MINIMUM WAGE	HOURLY MINIMUM WAGE
Region I	VND 5,310,000	VND 25,500
Region II	VND 4,730,000	VND 22,700
Region III	VND 4,140,000	VND 20,000
Region IV	VND 3,700,000	VND 17,800

- ☐ **F6** Look up each outlet's **area** in the schedule attached to Decree 293/2025/ND-CP. Two outlets in the same province can fall in different wage regions.
- ☐ **F7** For hourly staff — common in food service and retail — apply the **hourly minimum** correctly.

8.3 Social insurance

Basis: the **Law on Social Insurance 2024** (in force 1 July 2025) and **Decree 158/2025/ND-CP** of 25 June 2025.

OFFICIAL [Vietnam Social Security portal](https://baohiemxahoi.gov.vn) baohiemxahoi.gov.vn

- ☐ **F8** Register social, health and unemployment insurance for employees within scope.

☐ **F9** **Household business owners are themselves within compulsory social insurance.** Owners of registered household businesses **paying tax by declaration** joined from **1 July 2025**; other household business owners join from **1 July 2029**. **OFFICIAL**

☐ **F10** **Ask the social insurance office directly:** from 1 January 2026 **all** household businesses moved to the declaration method. How that interacts with the start date for an owner's compulsory participation needs confirming for your specific case. **VERIFY**

☐ **F11** The owner's contribution from 1 July 2025 starts at roughly **VND 585,000 a month**. **VERIFY** Confirm the current figure when you register.

☐ **F12** Trade union funding under the **Law on Trade Unions 2024** (in force 1 July 2025). **VERIFY** Confirm the rate and who it applies to.

CHECKLIST G: INTELLECTUAL PROPERTY

- ☐ **G1** Confirm the **trademark is protected in Vietnam** and the certificate is live. Protection abroad does **not** extend to Vietnam automatically.
 - ☐ **G2** The agreement must define the **scope of trademark use**: which goods and services, which territory, for how long, exclusive or not.
 - ☐ **G3** **Registering the industrial property licence agreement.** Under Article 148(3) of the Law on Intellectual Property, a licence agreement must be registered to be legally effective **against third parties — except a trademark licence agreement.** ● OFFICIAL
- In other words: for trademarks specifically, registration is **not required** for the agreement to bind the two parties.
- ☐ **G4** 🔍 VERIFY **Verify:** since 1 July 2025, licence agreement filings are received by the **provincial People's Committee** under Decree 136/2025/ND-CP. Confirm the local intake point before filing.
 - ☐ **G5** Where the agreement transfers **know-how, recipes or software**, spell out what you may still use after termination.
 - ☐ **G6** 📄 NO DATA **No data — ask separately:** obligations to pay copyright and related rights for background music played in-store. This is a real cost that is routinely overlooked; ask the collective management organisation for music rights.
 - ☐ **G7** Register the domain and social accounts for the outlet **in line with the franchisor's brand policy.**

THE MODEL MATRIX

This part answers one question: "What is different in my model?"

FIGURE 5 • THREE MODELS × SIX OBLIGATION CLUSTERS

	A	B	C	D	E	F
SINGLE UNIT	•	•	•	•	•	•
MULTI-UNIT	+	!	+	•	+	+
AREA DEVELOPER	!	!	!	+	+	!

• Same + Watch this difference ! Biggest difference

10.1 Single unit

CLUSTER	WHAT TO DO
Franchise	A1–A13
Entity	Household business (B1–B6, B8) or company (B9–B15)
Tax	Identify your revenue band; under VND 1bn a year you pay no VAT and no PIT, filing once a year
Sector licences	By sector, for one site
Premises	One set of fire, environment and signage files
People	Usually under 10 staff → internal labour rules not yet registrable

10.2 Multi-unit

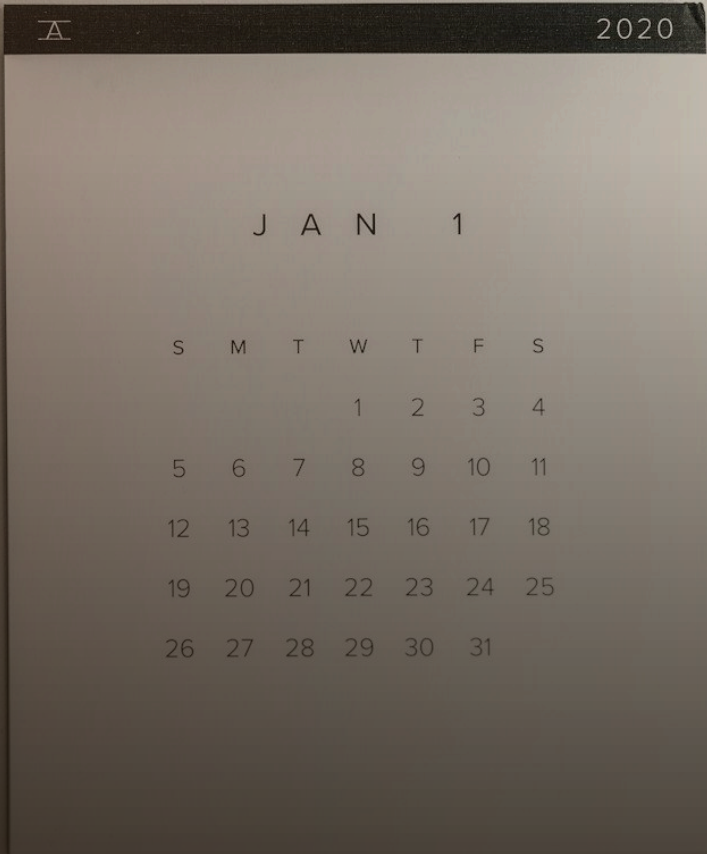
What **changes** relative to a single unit:

CLUSTER	THE DIFFERENCE
Entity	You cannot open a second household business under the same person  Art. 83, Decree 168/2025. Two options: (a) keep one household business and register multiple business locations ; (b) incorporate and open branches or business locations
Notification	With a household business, each location must be notified to the tax authority and the market surveillance authority where it sits  Art. 87, Decree 168/2025
Tax	Aggregate revenue pushes you into a higher band fast — two coffee shops can clear VND 1bn. Put books and e-invoicing in place before you cross, not after
Sector licences	Per site. Food safety certificates, fire files and alcohol licences are not shared
People	Past 10 employees, internal labour rules must be registered ; check the wage region separately for each locality
Operations	Build one central expiry tracker : every licence at every outlet has its own end date

10.3 Area developer

What is **added** relative to multi-unit:

CLUSTER	THE ADDITION
Agreement	This is an area development agreement under Article 3 of Decree 35/2006  — the right to establish more than one outlet within a defined geographical area
Make-or-break clauses	The development schedule; consequences of slipping; what keeps or forfeits territorial exclusivity ; the franchisor's remedies if you miss milestones
Structure	Consider one parent entity with branches, or separate entities per cluster — decide on risk, tax and whether you may want to sell part of the estate
The distinction	If the agreement lets you grant rights on to others, that is a master franchise , not area development. You then become a sub-franchisor and take on franchisor duties: the one-year operating system condition, disclosure 15 working days before signing, and the reporting duty to the Department of Industry and Trade 
Finance	Area development fees are usually large and paid up front; settle what happens to fees already paid if the agreement ends early
Tax	For fees paid to a foreign party, run the foreign contractor tax analysis (5.6) per fee type — do not lump them together



THE 12-MONTH COMPLIANCE CALENDAR

FIGURE 6 • THE 12-MONTH COMPLIANCE CALENDAR



EVERY MONTH

Social, health and unemployment insurance • keep e-invoices • band 4 files monthly

EVERY QUARTER

Bands 2 and 3 file VAT and PIT • reconcile cumulative revenue against the band threshold

EVERY YEAR

Band 1 files once, due 31 January • finalisation • review sector-licence expiry dates

ON ANY CHANGE

Register the change within 10 days • notify a new location • update employment contracts

CYCLE	WHAT IS DUE
Monthly	Social, health and unemployment insurance • archive e-invoices • <i>(band 4)</i> monthly tax filing
Quarterly	<i>(Bands 2 and 3)</i> quarterly VAT and PIT filing • reconcile cumulative revenue against band thresholds
Annually	<i>(Band 1)</i> single annual filing, due 31 January following • tax finalisation • review sector licence expiries • update minimum wage if a new decree lands
On change	Register household business changes within 10 days ● OFFICIAL Art. 100, Decree 168/2025 • notify new business locations • update employment contracts
Before expiry	Food safety certificate • alcohol licence • lease • franchise agreement



PART 12 / 15

THE TWELVE MOST COMMON MISTAKES

FIGURE 7 • THE TWELVE MOST COMMON MISTAKES

01 Signing the franchise agreement before checking whether the site can pass fire-safety approval. Fees paid, doors closed.	02 Not demanding the franchise disclosure document, or receiving it later than 15 working days before signing.  OFFICIAL Art. 8, Decree 35/2006
03 Confusing an area development agreement with a master franchise. The legal duties differ sharply.	04 Opening a second household business under the same person. Not permitted anywhere in Vietnam.  OFFICIAL Art. 83, Decree 168/2025
05 Opening a new business location without notifying the tax and market surveillance authorities.  OFFICIAL Art. 87, Decree 168/2025	06 Still modelling the business on lump-sum tax. It was abolished on 1 January 2026.
07 Not preparing e-invoicing before crossing VND 1 billion. Switching mid-period is expensive.	08 Choosing e-invoicing software that will not talk to the point-of-sale system the brand mandates.
09 Forgetting foreign contractor tax on royalties. It typically moves the financial model by 10%.	10 Ordering signage to the global brand book before checking the language and size rules.
11 Applying one minimum wage across outlets that sit in different wage regions.	12 Not keeping a licence expiry tracker once the outlet count grows.

SOURCE REGISTER

Use this to work backwards. Every figure in the book traces to one of these instruments. *Reviewed 25 August 2026.*

Franchising

INSTRUMENT	USED FOR	LABEL
Commercial Law 2005, Arts. 284–291	Franchise framework	OFFICIAL
Decree 35/2006/ND-CP ↗ luatvietnam.vn	Definitions, conditions, registration, disclosure	OFFICIAL
Decree 120/2011/ND-CP ↗ luatvietnam.vn	Art. 17a — registration exemption, reporting duty	OFFICIAL
Decree 08/2018/ND-CP ↗ vanban.vcci.com.vn	Amends Art. 5, repeals Arts. 6 and 7	OFFICIAL
Circular 03/2024/TT-BCT ↗ vcci.com.vn	Franchise procedures	OFFICIAL

Business registration

INSTRUMENT	USED FOR	LABEL
Decree 168/2025/ND-CP ↗ xaydungchinh sach.chinhphu.vn	Arts. 83, 87, 88, 100 — household businesses	OFFICIAL
Law on Enterprises 2020 and its 2025 amendment	Incorporation, branches, business locations	OFFICIAL
Decree 252/2026/ND-CP ↗ xaydungchinh sach.chinhphu.vn	Beneficial owner declaration on tax registration; in force 1 July 2026	OFFICIAL
Law on Investment 2025, No. 143/2025/QH15 ↗ vanban.chinhphu.vn , Appendix IV	Conditional business lines, in force 1 July 2026	OFFICIAL
Resolution 66.17/2026/NQ-CP ↗ xaydungchinh sach.chinhphu.vn ; Law on Investment amendment passed 24 Aug 2026	Cuts the conditional-lines list; removes 62 lines from 1 Mar 2027	VERIFY

Tax

INSTRUMENT	USED FOR	LABEL
Resolution 198/2025/QH15 ↗ vbpl.vn	Art. 10 — abolishes lump-sum tax and licence fee from 1 Jan 2026	OFFICIAL
Decree 68/2026/ND-CP ↗ xaydungchinh sach.chinhphu.vn	Household business tax policy and administration, in force 5 Mar 2026	OFFICIAL
Decree 141/2026/ND-CP ↗ xaydungchinh sach.chinhphu.vn	Raises threshold to VND 1bn; CIT exemption below VND 1bn	OFFICIAL

INSTRUMENT	USED FOR	LABEL
Circular 18/2026/TT-BTC	Filing procedures for household businesses	OFFICIAL
Law on Personal Income Tax 2025, No. 109/2025/QH15	Arts. 7 and 9 – business income, five-band scale	OFFICIAL
Law on Value Added Tax 2024, Art. 12	Deemed rates on revenue	OFFICIAL
Law on Corporate Income Tax 2025, No. 67/2025/QH15; Decree 320/2025/ND-CP	15% · 17% · 20%	OFFICIAL
National Assembly resolution of 24 Aug 2026	30% income tax cut for revenue ≤ VND 10bn, 2026–2027	VERIFY
Decree 70/2025/ND-CP ↗ xaydungchinhsach.chinhphu.vn	Cash-register e-invoices	OFFICIAL
Decree 117/2025/ND-CP ↗ vanban.chinhphu.vn	E-commerce platform tax administration	OFFICIAL
Circular 103/2014/TT-BTC ↗ vcci.com.vn	Foreign contractor tax on royalties	OFFICIAL

Licences, premises, safety

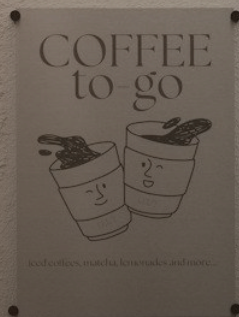
INSTRUMENT	USED FOR	LABEL
Law on Food Safety 2010; Decree 15/2018/ND-CP ↗ vcci.com.vn	Arts. 11 and 12 – eligibility certificate	OFFICIAL
Law on Fire Prevention, Fighting and Rescue 2024; Decree 105/2025/ND-CP ↗ vanban.chinhphu.vn	Design appraisal, on-site file	OFFICIAL
Law on Environmental Protection 2020; Decree 08/2022/ND-CP Art. 32; Decree 05/2025/ND-CP ↗ vanban.chinhphu.vn	Exemption below 200 m ²	OFFICIAL
Decree 105/2017/ND-CP ↗ credent.net ; Decree 17/2020/ND-CP; Decree 139/2025/ND-CP	On-premises and retail alcohol	OFFICIAL
Law on Advertising (amended) 2025, No. 75/2025/QH15; Decree 342/2025/ND-CP	Arts. 18 and 34 – signage	OFFICIAL

Labour and IP

INSTRUMENT	USED FOR	LABEL
Labour Code 2019	Contracts, internal labour rules	OFFICIAL
Decree 293/2025/ND-CP ↗ xaydungchinhhsach.chinhphu.vn	Regional minimum wage from 1 Jan 2026	OFFICIAL
Law on Social Insurance 2024; Decree 158/2025/ND-CP ↗ baohiemxahoi.gov.vn	Household business owners in compulsory scope	OFFICIAL
Law on Trade Unions 2024	Trade union funding	VERIFY
Law on Intellectual Property, Arts. 141–148	Licence agreements; Art. 148(3)	OFFICIAL
Decree 136/2025/ND-CP	Intake authority for licence registration	VERIFY

GLOSSARY: ENGLISH · VIETNAMESE · CHINESE

ENGLISH	TIẾNG VIỆT	中文
Franchising	Nhượng quyền thương mại	商业特许经营
Franchisor	Bên nhượng quyền	特许人
Franchisee	Bên nhận quyền	被特许人
Sub-franchisor / master franchisee	Bên nhượng quyền thứ cấp	次级特许人
Sub-franchisee	Bên nhận quyền thứ cấp	次级被特许人
Area development agreement	Hợp đồng phát triển quyền thương mại	区域开发协议
Master franchise right	Quyền thương mại chung	总特许经营权
Franchise disclosure document	Bản giới thiệu về nhượng quyền thương mại	特许经营信息披露文件
Household business	Hộ kinh doanh	个体经营户
Enterprise / company	Doanh nghiệp	企业
Business location	Địa điểm kinh doanh	营业地点
Branch	Chi nhánh	分公司
Lump-sum (presumptive) tax	Thuế khoán	核定征收税
Business licence fee	Lệ phí môn bài	营业执照费
Value added tax	Thuế giá trị gia tăng	增值税
Personal income tax	Thuế thu nhập cá nhân	个人所得税
Corporate income tax	Thuế thu nhập doanh nghiệp	企业所得税
Foreign contractor tax	Thuế nhà thầu nước ngoài	外国承包商税
Royalty	Phí bản quyền	特许权使用费
Electronic invoice	Hoá đơn điện tử	电子发票
Food safety eligibility certificate	Giấy chứng nhận cơ sở đủ điều kiện an toàn thực phẩm	食品安全条件合格证
Fire prevention and fighting	Phòng cháy chữa cháy	消防
Environmental registration	Đăng ký môi trường	环境登记
Regional minimum wage	Lương tối thiểu vùng	地区最低工资
Compulsory social insurance	Bảo hiểm xã hội bắt buộc	强制社会保险
Licence agreement	Hợp đồng li-xăng	许可合同



WHAT TO DO NEXT

You now have a list that stops you *missing questions*. Turn it into your own plan:

1. **Name your model** — single unit, multi-unit, or area developer. Re-read Part 10.
2. **Fix your legal form** before you sign anything. This decision is hard to unwind.
3. **Build the expiry tracker** — one row per licence per outlet, with its end date.
4. **Take this book to your lawyer and tax agent.** A prepared consultation costs far less than one that starts from zero.
5. **Diary a review in six months.** At the current pace of Vietnamese lawmaking, six months is the right cycle.

This handbook was prepared by Lexi, the legal, tax and trade assistant in the Nguyen Phi Van ecosystem. It is reference information, not legal advice. Verify with a licensed Vietnamese lawyer and tax agent before acting.

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About this handbook



NPV FRANCHISE ACADEMY
HỌC VIỆN NHƯỠNG QUYỀN NPV

PREPARED BY	Lexi — the legal, tax and trade assistant in the Nguyen Phi Van ecosystem
SCOPE	Household businesses and companies · single-unit, multi-unit, area developer
SIZE	15 parts · 94 tickable checkpoints · 19 reference tables · 125 confidence labels
NATURE	Reference information. Not legal advice, tax advice or investment advice.
WHAT TO DO	Verify with a licensed Vietnamese lawyer and tax agent before acting.
RE-REVIEW	Every six months, or as soon as a new instrument replaces any decree cited here.



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