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2025-2026

VIETNAM TAX GUIDE

For Foreigners Living & Working in Vietnam

A practical guide to your personal tax obligations — tax residency, income tax, social insurance, annual finalization, and double-taxation relief.

Go Global Franchise Hub

Tax guides for the international community

Updated 08/2026
PIT reform 2026 · SI Law 2024 · Decree 253/2026

INTRODUCTION

Getting your Vietnam taxes right — from day one

Welcome to Vietnam.

Whether you are here on a work permit, running a business, or investing, becoming tax-compliant in Vietnam is simpler than it looks — **once you understand two questions**: Are you a **tax resident**? And **where does your income come from**? Almost everything else follows from those answers.

2025–2026 is a landmark period for Vietnamese tax. A **new personal income tax structure** raises deductions and simplifies the brackets, a **new Social Insurance framework** reshapes contributions, and from mid-2026 **new rules on investment and capital income** take effect. This guide distills what a foreign individual actually needs — with clear **action points** and **warnings** where the tax authority pays closest attention.

Our philosophy is simple: **full compliance, done properly**. Getting this right protects your visa and work-permit standing, avoids penalties, and lets you focus on your life and work here.

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HOW TO USE THIS GUIDE

This is an up-to-date orientation, not a substitute for advice from a licensed tax practitioner who signs your filings. Figures are cited with their legal instrument; several 2026 thresholds are still being finalized by decree — confirm current numbers before filing. Amounts are in Vietnamese đồng (VND).

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SECTION 1

Are you a tax resident?

This single question determines how much of your income Vietnam taxes, and at what rate. Get it right first.

You are a **Vietnamese tax resident** if you meet **either** of these:

- You are present in Vietnam for **183 days or more** within a calendar year, or within 12 consecutive months from your first day of arrival; **or**
- You have a **permanent/registered residence** in Vietnam (including a registered temporary residence) or a **housing lease of 183 days or more** in the tax year — unless you can prove tax residency in another country.

Status	What Vietnam taxes	Rate
Tax resident	**Worldwide** employment & other income	Progressive (5%–35%)
Non-resident	**Vietnam-source** income only	**Flat 20%** on employment income

THE TRAP MOST NEWCOMERS MISS

As a **resident**, Vietnam can tax your **worldwide** employment income — not just what you earn locally. If you keep foreign income sources (consulting, rentals, directorships abroad), those may be reportable here. The double-taxation agreements (Section 5) exist precisely to prevent you paying twice — but you must claim relief correctly, with documents.

ACTION

Track your days in Vietnam from your first arrival. Around the 183-day mark your status — and your tax exposure — can flip. Know which side of the line you are on for the year.

Source: Law on Personal Income Tax and guidance; Vietnam PIT residency rules (183-day / permanent-residence test).

SECTION 2

Rates, deductions & expat allowances

For residents, tax is charged on your income **after deductions**, using a progressive scale. From 2026 the scale is simpler and the deductions are higher.

Progressive PIT brackets (residents, 2026)

Monthly taxable income	Rate
Up to VND 10 million	5%
Over 10 – 30 million	10%
Over 30 – 60 million	20%
Over 60 – 100 million	30%
Over 100 million	35%

Non-residents are taxed at a flat **20%** on Vietnam-source employment income (no bracket, no personal deduction).

Deductions (residents, from 2026)

Deduction	Amount
Personal (taxpayer)	**VND 15.5 million / month** (186M/year)
Per dependent	**VND 6.2 million / month**
Compulsory insurance	Social / health / unemployment contributions
Qualifying charitable donations	As documented

Tax-exempt / non-taxable benefits for expatriates (when properly documented)

- **Relocation allowance** — one-off moving allowance to Vietnam.
- **One home-leave round-trip airfare** per year for the employee.
- **School fees** for the employee's children in Vietnam (up to high school), where paid by the employer.
- **Employer-provided housing** — taxable value capped at **15% of total taxable income** (excluding housing).

WORKED EXAMPLE (ILLUSTRATIVE)

A resident with VND 80M/month salary, one dependent: deduct 15.5M (self) + 6.2M (dependent) + compulsory insurance, then apply the brackets to the remainder. Structuring eligible allowances (housing within the 15% cap, school fees, one home-leave flight) as documented benefits can lawfully reduce taxable income — keep every supporting document.

Source: PIT reform 2026 — deductions VND 15.5M/6.2M; five-bracket schedule; standard expatriate exemptions with documentation.

SECTION 3

Getting compliant: tax code & finalization

Three things keep you clean: a tax code, correct monthly withholding, and an annual finalization.

- **Tax identification number (TIN):** register for a personal TIN — usually arranged through your employer when you start.
- **Monthly withholding:** your employer withholds PIT each month using the progressive schedule (from January 2026 on the new brackets).
- **Annual finalization:** reconcile the year's tax. Deadlines are typically **31 March** (employer-assisted finalization) and **30 April** (individual self-finalization).
- **Leaving Vietnam mid-year:** foreign employees departing must generally finalize within **45 days** of departure — do not skip this, as it affects exit and future re-entry standing.

TWO-EMPLOYER / MULTI-SOURCE INCOME

If you have more than one income source (e.g., a Vietnamese salary plus foreign or freelance income), employer withholding alone will **not** settle your full liability. You must self-finalize. Many expats owe a top-up at year-end precisely for this reason.

ACTION

Confirm your employer has your TIN and dependents registered (to apply the 6.2M deduction). Diarize the March/April deadlines. If you plan to leave Vietnam, schedule your finalization **before** you go.

Source: Vietnam PIT finalization rules; deadlines 31 March (employer) / 30 April (individual); 45-day rule on departure.

SECTION 4

Social insurance for foreign employees

Foreign workers are now inside Vietnam's compulsory social insurance system — with rates slightly lower than for locals (no unemployment insurance).

Who is covered

You are subject to compulsory social insurance when you meet **all** of the following:

- A labour contract of **12 months or more** (fixed-term or indefinite) with a Vietnamese employer;
- A valid **work permit**, practice certificate, or practice licence; and
- You are **below retirement age** at the time of signing.

Contribution rates (foreign employees)

Component	Employee	Employer
Retirement & survivorship	8%	14%
Sickness & maternity	—	3%
Occupational accident/disease	—	0.5%
Health insurance	1.5%	3%
Unemployment insurance	**Not applicable**	**Not applicable**
Total	**9.5%**	**20.5%**

Contributions are calculated on salary subject to a cap (a multiple of the reference/base level — around VND 46.8M/month). Rates and caps are set under the Social Insurance Law 2024 and guidance; confirm current figures.

COMMON EXEMPTIONS

You may be **exempt** if you are an **intra-company transferee** (a manager/expert moved within the same group who was employed abroad by the parent for 12+ months), or if you are **at or past retirement age** when the contract is signed. Where you hold multiple contracts, contributions are typically made through the first one signed.

ACTION

Ask HR whether your role is subject to, or exempt from, compulsory social insurance — it materially changes your net pay and your employer's cost. If you come from a country with a social-security agreement, check whether it affects your position.

> Source: Social Insurance Law 2024 and guidance on foreign employees (employee 9.5% / employer 20.5%; no unemployment insurance; ICT and retirement-age exemptions).

SECTION 5

Worldwide income & double-taxation relief

If you are a resident, foreign income can be reportable in Vietnam — but Vietnam's treaty network stops you paying tax twice.

- Vietnam has a broad network of **Double Taxation Agreements (DTAs)** with many countries.
- DTAs provide **tie-breaker rules** when two countries both claim you as resident, and a **foreign tax credit** mechanism so tax paid abroad offsets Vietnamese tax on the same income.
- To claim relief you generally need a **certificate of residence**, proof of **foreign tax paid**, and the underlying documents (contracts, statements).

NOTE FOR US CITIZENS

The United States taxes its citizens on worldwide income regardless of where they live, and the US–Vietnam tax treaty position differs from most others. US persons should coordinate Vietnamese filing with their US obligations (e.g., foreign earned income exclusion / foreign tax credit) via a cross-border adviser.

ACTION

List every source of income you keep outside Vietnam. For each, obtain proof of foreign tax paid and check the relevant DTA before your Vietnamese finalization, so you can claim credit rather than pay twice.

Source: Vietnam's double-taxation agreements; foreign tax credit and tie-breaker provisions.

SECTION 6

Investment & capital income (from 1 July 2026)

If you invest here — shares, a startup, property — Decree 253/2026 reshapes how personal investment income is taxed from mid-2026.

Income type	Basis from 1 July 2026
Capital investment / dividends (incl. stock dividends, bond interest)	**5%** on income
Transfer of listed securities (per the Securities Law)	**0.1%** of transaction value
Transfer of capital / unlisted shares	On the **gain** (sale price − cost − expenses) — keep cost records
Real estate transfer (residents)	**2%** of transfer price (higher of contract price or the land price table)
Inheritance / gift of real estate	10% on the amount above VND 20M per event

KEEP YOUR COST BASIS

For transfers of **unlisted** shares/capital, tax is on your **gain**. Without documents proving what you originally paid (investment contracts, bank transfers), you risk being taxed on the full sale value. Keep every record from the day you invest.

FOREIGN OWNERSHIP OF PROPERTY

Foreigners can own residential apartments within legal quotas and lease land-use rights, but cannot hold land outright the way citizens can. Confirm eligibility and the exact tax treatment for your specific purchase.

Source: Decree 253/2026/NĐ-CP on PIT from investment/capital/real-estate transfers (effective 1 July 2026).

SECTION 7

If you run or invest in a business here

A key difference for foreigners: the simple "household business" route used by locals is generally not open to you.

- The Vietnamese **household business (hộ kinh doanh)** model — including the tax changes from 1 January 2026 — is designed for Vietnamese individuals and is **generally not available to foreign nationals**.
- Foreigners typically operate through a **foreign-invested company (FDI enterprise)**, which pays **Corporate Income Tax** on profits and charges/reclaims **VAT**.
- Certain sectors are **conditional or restricted** for foreign investors; franchising and retail have specific market-access conditions.
- As a company owner you also have **personal** obligations: PIT on your salary, dividend tax (5% from 2026), and social insurance if you hold a local employment contract.

GO DEEPER

If you are buying, operating, or bringing a franchise into Vietnam, see the companion guide **"Vietnam Tax Guide for Foreign Franchise Investors & Operators"** — it covers company setup, CIT tiers, VAT, e-invoicing, cross-border royalties and Foreign Contractor Tax in detail.

SECTION 8

Compliance calendar & checklist

When	What
On arrival / starting work	Register a personal TIN; register dependents; confirm social-insurance status
Monthly	Employer withholds PIT and pays social/health insurance
By 31 March	Employer-assisted annual PIT finalization
By 30 April	Individual self-finalization (multiple sources / foreign income)
On leaving Vietnam	Finalize PIT (generally within 45 days of departure)
On an investment event	Declare PIT on dividends / share or property transfers

Personal checklist

- ☐ Do I know my residency status for this tax year (183-day test)?
- ☐ Is my TIN registered, and are my dependents registered for the deduction?
- ☐ Do I have any foreign income that I must report (and claim DTA credit on)?
- ☐ Am I in or out of compulsory social insurance — and is that reflected in my pay?
- ☐ Have I kept cost records for any shares/property I own here?
- ☐ Have I diarized the March/April finalization (or a 45-day finalization if leaving)?

SECTION 9

Common mistakes expats make

1. **Assuming only local salary is taxed.** As a resident, worldwide income can be in scope.
2. **Never self-finalizing.** Multiple income sources almost always require a personal finalization and often a top-up.
3. **Losing expat-allowance documentation.** Housing, school fees and home-leave flights are only exempt when properly evidenced.
4. **Ignoring social insurance status.** It changes both net pay and employer cost — and exemptions must be claimed.
5. **No cost records for investments.** You may be taxed on the full sale value instead of the gain.
6. **Leaving Vietnam without finalizing.** The 45-day rule matters for exit and future re-entry.

GOLDEN RULE

Know your residency, keep your documents, and finalize on time. Those three habits prevent almost every expat tax problem in Vietnam.

APPENDIX

Quick reference

Numbers to remember

Item	Value
Tax-residency threshold	183 days (or permanent residence / long lease)
Non-resident employment tax	Flat 20% (Vietnam-source)
Personal deduction (resident)	VND 15.5M / month
Dependent deduction	VND 6.2M / month
PIT top rate	35% (income over VND 100M/month)
Social insurance — foreign employee	9.5% employee / 20.5% employer (no unemployment)
Dividends / capital investment (from 1 Jul 2026)	5%
Listed-securities transfer (from 1 Jul 2026)	0.1% of value
Finalization deadlines	31 Mar (employer) / 30 Apr (individual)

Key instruments

- Law on Personal Income Tax and 2026 reform (deductions VND 15.5M/6.2M; five-bracket schedule)
- Decree **253/2026/NĐ-CP** — PIT on investment, capital and real-estate transfers (from 1 July 2026)
- Social Insurance Law **2024** and guidance on foreign employees
- Vietnam's Double Taxation Agreements (DTAs)

STAY CURRENT

Several 2026 thresholds and mechanics are still being finalized by decree. Go Global Franchise Hub's weekly tax briefing tracks each change from draft to effective date.

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VIETNAM TAX GUIDE

For Foreign Franchise Investors & Operators

How foreign nationals set up, run and stay compliant with a franchise business in Vietnam — company structure, corporate & value-added tax, e-invoicing, and cross-border royalties.

Go Global Franchise Hub

Tax guides for the international community

Updated 08/2026
CIT Law 67/2025 · Decree 181/2025 · Decree 70/2025

INTRODUCTION

Building a franchise business in Vietnam — the compliant way

Vietnam is one of Asia's most dynamic franchise markets. For a foreign investor or operator, the opportunity is real — and so is the responsibility to get the tax and legal structure right from the start.

This guide is the business companion to **"Vietnam Tax Guide for Foreigners Living & Working in Vietnam."** Where that guide covers your **personal** taxes, this one covers the **company**: how a foreign national holds and operates a franchise here, what the 2025–2026 reforms mean for Corporate Income Tax and VAT, how e-invoicing works, and — critically — how **cross-border royalties** are taxed when fees flow into or out of Vietnam.

Our philosophy is simple: **optimise only within the law**. A clean, well-structured entity is what lets you scale, bring in partners, and repatriate profits with confidence.

— Go Global Franchise Hub

HOW TO USE THIS GUIDE

An up-to-date orientation, not a substitute for a licensed tax/legal practitioner. Market-access conditions for foreign investors change; confirm your specific sector and structure with a Vietnamese adviser before committing. Amounts are in Vietnamese đồng (VND).

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SECTION 1

Your options as a foreign investor

Foreigners cannot simply register the local "household business." You operate through a company — and franchising has specific market-access conditions.

Route	Availability to foreigners
Household business (hộ kinh doanh)	**Generally not available** to foreign individuals — this is the local small-trader model
Foreign-invested company (FDI LLC/JSC)	The standard route; pays CIT on profits, charges/reclaims VAT
Buying into / operating a franchise	Via an FDI company; franchising & retail carry conditional market-access rules

- Setting up an FDI enterprise involves an **Investment Registration Certificate** and an **Enterprise Registration Certificate**.
- Retail/distribution and franchising are **conditional sectors** — some activities need additional licences (e.g., an **Economic Needs Test** historically applied to additional retail outlets); confirm the current position for your activity.
- A **foreign brand franchising INTO Vietnam** must generally **register the franchise with the Ministry of Industry and Trade (MOIT)** before operating (see Section 6).

ACTION

Before you commit capital, get a Vietnamese corporate lawyer to confirm (1) your sector is open to your intended foreign ownership %, (2) which licences franchising/retail require, and (3) the MOIT franchise-registration path if a foreign brand is involved.

Source: Investment Law & Enterprise Law; foreign-investment market-access rules; Commercial Law on franchising.

SECTION 2

Corporate Income Tax — Law 67/2025

Effective 1 October 2025. For the first time, Vietnam tiers the CIT rate by revenue instead of a flat 20%.

Rate	Applies to
15%	Enterprises with total annual revenue ≤ VND 3 billion
17%	Revenue over VND 3 billion up to VND 50 billion
20%	Standard rate — most enterprises
25–50%	Oil & gas (by contract/field)
40–50%	Extraction of rare/precious resources

THE RELATED-PARTY CAVEAT

The 15% and 17% tiers do **not** apply automatically to every small company. Revenue is assessed under the **related-party rules**: a small subsidiary within a larger group may be excluded from the preferential rate. If your Vietnamese company is part of an international group, verify eligibility before applying the lower rate — a wrong rate means back-tax and penalties.

ACTION

Have your accountant compute each entity's annual revenue and test the related-party exclusion, then confirm any **incentives** (location, priority sectors, new projects) you may qualify for under Law 67/2025.

Source: Law on Corporate Income Tax No. 67/2025/QH15 (effective 1 October 2025).

SECTION 3

VAT on franchise fees & royalties

Franchising is a service subject to **10% VAT**. If your company charges franchise or royalty fees, you issue VAT invoices; if you pay them, you reclaim input VAT — subject to strict conditions.

Key rules

- **Franchise fees, royalties, training and support fees** → 10% VAT, recognised as taxable revenue for CIT.
- Selling **goods/raw materials** to sub-operators → VAT at the goods' applicable rate.
- Issue invoices at the correct **time of supply** to avoid late/omission findings.

Decree 181/2025/NĐ-CP (effective 1 July 2025) — the rule to memorise

CASHLESS THRESHOLD CUT: VND 20M → VND 5M

Any **purchase of VND 5 million or more** (VAT-inclusive) is only **deductible for VAT** and **allowable as a CIT expense** if paid by **non-cash means** (bank transfer). Pay a large supplier in cash and you lose the input VAT and the expense deduction. This affects every purchase your business makes.

Other Decree 181/2025 points

- Agency/brokerage commissions are VATable (unless the underlying goods/services are exempt or zero-rated).
- Clearer rules on promotions and loyalty-program pricing.
- Refund tightening: goods imported then re-exported to a third country no longer qualify for a refund.

ACTION

Adopt an internal rule from day one: **every payment of VND 5M+ goes by bank transfer**. Train procurement and every outlet manager. For F&B, this is decisive because ingredient purchases are frequent and large.

Source: Law on VAT 2024; Decree 181/2025/NĐ-CP (effective 1 July 2025).

SECTION 4

E-invoices & cash registers

Decree 70/2025/NĐ-CP expands mandatory **e-invoices generated from cash registers** for retail, food & beverage and other consumer-facing businesses.

- Consumer-facing outlets (F&B, retail) must **issue e-invoices via a connected point-of-sale (POS)** and transmit data to the tax authority.
- The decree refines invoice timing, content and error-handling.
- For a multi-outlet franchise, adopt a **single POS/e-invoice standard** across the network — it controls real revenue (the base for royalties) and reduces risk for everyone.

RISK FLAG

POS/e-invoice data is visible to the tax authority in near real time. If declared revenue diverges from POS/e-invoice revenue, the system flags it and audit risk rises sharply. Make sure every outlet issues e-invoices in full.

Source: Decree 70/2025/NĐ-CP on invoices and documents.

SECTION 5

Cross-border royalties & Foreign Contractor Tax

This is where franchise money crosses borders — and where foreign operators most often trip up. Royalties are taxed at both ends; the double-taxation agreements are the relief.

5.1 — Paying a franchise/royalty fee OUT of Vietnam (to a foreign brand)

YOU MUST WITHHOLD FOREIGN CONTRACTOR TAX (FCT)

When your Vietnamese company pays a franchise/royalty fee to a foreign brand owner with no permanent establishment in Vietnam, you must **withhold and remit FCT**: **5% VAT + 10% CIT** on the fee (Circular 80/2021). File and pay within **10 days** of payment (Decree 126/2020).

EXAMPLE

Paying VND 500M in royalties to a foreign licensor without a PE in Vietnam: VAT portion VND 25M (5%) + CIT portion VND 50M (10%) = **VND 75M withheld and remitted**; the licensor receives the balance (unless the contract grosses up).

5.2 — Receiving royalties INTO Vietnam (your Vietnamese company is the franchisor)

- The receipt is **revenue of your Vietnamese company** → subject to CIT in Vietnam.
- The paying country often **withholds tax at source** on the outbound royalty (commonly ~10% under a DTA).
- **Foreign tax paid can be credited** against your Vietnamese CIT on that income — provided you hold the **withholding certificate** and DTA documentation.

ACTION

Put a clear **tax (gross-up) clause** in every cross-border franchise contract, and collect the foreign **withholding-tax certificate** for each payment so you can claim the credit in Vietnam rather than being taxed twice.

Source: Circular 80/2021/TT-BTC; Decree 126/2020/NĐ-CP; Vietnam's Double Taxation Agreements.

SECTION 6

Franchise registration & contract tax clauses

Compliance starts with the paperwork. A foreign brand entering Vietnam has a registration step; every contract should be explicit about tax.

Franchise registration

- A **foreign brand franchising into Vietnam** must generally **register the franchise with the Ministry of Industry and Trade (MOIT)** before commencing.
- Purely **domestic-to-domestic** franchising is generally under a **reporting** regime with the provincial Department of Industry and Trade rather than MOIT registration, but records must still be maintained.
- Registration/reporting does not replace tax obligations — but it underpins how revenue and expenses are recognised.

Tax clauses your contract should contain

- [ ] Whether fees are **inclusive or exclusive of VAT**; invoicing obligations.
- [ ] For cross-border deals: a **gross-up / allocation of withholding tax** clause.
- [ ] A commitment to provide **tax-payment certificates** so credits can be claimed under the DTA.
- [ ] A clear definition of **"revenue"** for royalty calculations, tied to POS/e-invoice data.

NOTE

Franchise-registration procedure sits under commercial law and can change. Confirm the current MOIT process before each new cross-border deal.

Source: Commercial Law and franchising regulations; MOIT franchise registration.

SECTION 7

Your personal tax as an owner

Owning the company is only half your obligation — you have personal taxes too. This section cross-references the companion guide.

Item	What to know
Tax residency	183 days → resident (worldwide income, progressive); otherwise non-resident (20% Vietnam-source)
Salary PIT	If you draw a salary, it is taxed at the progressive rates after deductions (VND 15.5M self / 6.2M per dependent)
Dividends	From 1 July 2026, dividends/capital investment income taxed at **5%** (Decree 253/2026)
Social insurance	If you hold a local labour contract of 12+ months with a work permit and are below retirement age, compulsory SI applies (employee 9.5% / employer 20.5%)

GO DEEPER

See the companion guide **"Vietnam Tax Guide for Foreigners Living & Working in Vietnam"** for the full detail on residency, PIT finalization, social insurance and double-taxation relief.

SECTION 8

Compliance calendar & checklist

When	Obligation
Monthly / quarterly	VAT return; PIT withholding for staff; Foreign Contractor Tax when paying abroad
Quarterly	Provisional CIT payments (keep total in line with the year-end finalization to avoid late-payment interest)
Annually	CIT finalization & financial statements (generally within 90 days of year-end); PIT finalization for staff
Per event	Issue e-invoices at the point of supply; remit FCT within 10 days of a cross-border payment

Operator checklist

- ☐ Is my entity applying the correct CIT rate (15/17/20%) after the related-party test?
- ☐ Is the "VND 5M+ by bank transfer" rule enforced across all outlets?
- ☐ Does every consumer-facing outlet issue e-invoices from its POS?
- ☐ Have I withheld and remitted FCT on every payment to a foreign brand/software provider?
- ☐ For inbound royalties: do I hold the foreign withholding certificates to claim DTA credit?
- ☐ Is the franchise registered/reported correctly (MOIT or provincial DoIT)?
- ☐ Are my own personal taxes (residency, PIT, dividends, SI) handled?

SECTION 9

Risk flags — where the tax authority looks

1. **Declared revenue vs POS/e-invoice revenue** — the top risk for F&B and retail chains.
2. **Disallowed expenses** from missing non-cash payment proof (VND 5M+ paid in cash).
3. **Wrong CIT tier** — applying 15/17% when related-party rules exclude it.
4. **Missed Foreign Contractor Tax** on payments abroad (software, platforms, royalties) — very common and easily back-taxed.
5. **Timing of franchise-fee revenue** — one-off initial fee vs recurring royalties.
6. **Transfer pricing** — related-party charges between group entities need arm's-length support (Decree 132/2020).

GOLDEN RULE

Proactive compliance is far cheaper than a back-tax assessment. Turn each risk above into a quarterly control and you remove almost all of your exposure.

APPENDIX

Quick reference

Core rates

Item	Rate	Basis
CIT — revenue ≤ VND 3B	15%	Law 67/2025
CIT — revenue VND 3–50B	17%	Law 67/2025
CIT — standard	20%	Law 67/2025
VAT on franchise/royalty (domestic)	10%	VAT Law
Non-cash payment threshold for deduction	≥ VND 5M	Decree 181/2025
Foreign Contractor Tax on royalty (VAT + CIT)	5% + 10%	Circular 80/2021
Owner dividend tax (from 1 Jul 2026)	5%	Decree 253/2026

Key instruments

- Law on Corporate Income Tax No. **67/2025/QH15** (effective 1 October 2025)
- Law on VAT 2024 & Decree **181/2025/NĐ-CP** (effective 1 July 2025)
- Decree **70/2025/NĐ-CP** — invoices & cash-register e-invoices
- Circular **80/2021/TT-BTC** & Decree **126/2020/NĐ-CP** — tax administration & Foreign Contractor Tax
- Decree **132/2020/NĐ-CP** — related-party transactions / transfer pricing
- Investment Law, Enterprise Law & Commercial Law (foreign investment & franchising)

STAY CURRENT

Foreign-investment and tax rules are moving quickly in 2025–2026. Go Global Franchise Hub's weekly tax briefing tracks each change from draft to effective date.

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