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# NEWS LETTERS

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# Content

<b>1. Updates Special consumption tax 2025</b>	<b>03</b>
<b>2. Additional principles for fixed asset depreciation effective from 15<sup>th</sup> July 2025</b>	<b>05</b>
<b>3. Draft on Personal Income Tax Law 2025</b>	<b>06</b>
<b>4. Office letter no. 33.2025/CV-PH VAT rate for services provided to companies in non-tariff zones."</b>	<b>07</b>

# SPECIAL CONSUMPTION TAX (SCT) LAW 66/2025/QH15



On 14 June 2025, the National Assembly issued the Special Consumption Tax Law 2025, which stipulates the taxable objects, non-taxable objects, taxpayers, basis for tax calculation, tax refund, tax deduction, and special consumption tax reduction.

Items	Current SCT Law (Before 01/01/2026)	New SCT Law 2025 (After 01/01/2026)
Taxable objects	<ul style="list-style-type: none"> <li>- Alcohol, beer, cigarettes</li> <li>- Cars with fewer than 24 seats</li> <li>- Gasoline, yachts, airplanes...</li> <li>- Air conditioners <b>under 90,000 BTU</b></li> <li>- Joss paper and votive offerings</li> </ul>	<p>Additional objects:</p> <ul style="list-style-type: none"> <li>- Helicopters, gliders</li> <li>- Sugar-sweetened beverages (&gt;5g/100ml)</li> <li>- Joss paper <b>excluding children's toys and educational items.</b></li> </ul> <p>Adjustment:</p> <ul style="list-style-type: none"> <li>- Air conditioner <b>from 24.000 to 90.000 BTU</b></li> </ul>
Non – taxable objects	<ul style="list-style-type: none"> <li>- Temporarily imported goods for re-export and temporarily exported goods for re-import are exempt from import and export duties within the time limit prescribed by the law on import and export taxes;</li> <li>- Aircraft and yachts used for commercial purposes such as transporting goods, passengers, and tourists.</li> </ul>	<p>Additional objects:</p> <ul style="list-style-type: none"> <li>- <b>In cases where goods are not re-exported or re-imported</b> within the prescribed temporary import/export period, or are sold or repurposed during that period, the firm or individual <b>must pay SCT.</b></li> <li>- Exported goods that have been subject to SCT and are returned from abroad upon re-import are also subject to tax.</li> <li>- Aircraft, helicopters, and gliders used for purposes of security, national defense, medical evacuation, rescue, firefighting, and pilot training, etc</li> </ul>
Tax rate	<ul style="list-style-type: none"> <li>- Wine <math>\geq 20^\circ</math>: <b>65%</b></li> <li>- Wine <math>&lt; 20^\circ</math>: <b>35%</b></li> <li>- Beer: <b>65%</b></li> <li>- Cigarettes: <b>75%</b></li> </ul> <p>- There are no absolute tax rate</p>	<ul style="list-style-type: none"> <li>- Wine <math>\geq 20^\circ</math>: <b>65%</b> (rise 5% per year)</li> <li>- Wine <math>&lt; 20^\circ</math>: <b>35%</b> (rise 5% per year)</li> <li>- Beer: <b>65%</b> (rise 5% per year)</li> <li>- Cigarettes: <b>75% + absolute tax rate</b></li> </ul> <p>- Applied from 2027 to 2031 với thuốc lá:</p> <ul style="list-style-type: none"> <li>• 2.000–10.000 VND/ pack</li> <li>• 20.000–100.000 đ/pcs</li> </ul>

# SPECIAL CONSUMPTION TAX (SCT) LAW 66/2025/QH15 (CONT.)

## Refund Special Consumption Tax

According to Clause 1, Article 9 of the Law on Special Consumption Tax 2025, taxpayers are **entitled to a refund of paid special consumption tax in the following cases:**

- Imported goods used **as raw materials for the production or processing of exports.**  
(Tax refunds are only applicable to the actual quantity of goods exported.)
- **Tax finalization upon dissolution or bankruptcy**, if there is remaining special consumption tax that has not been credited.
- Refund of special consumption tax under international treaties to which the Socialist Republic of Vietnam is a signatory.



# ADDITIONAL PRINCIPLES FOR FIXED ASSET DEPRECIATION EFFECTIVE FROM 15TH JULY 2025

On 30<sup>th</sup> May 2025, the Minister of Finance issued Circular No. 30/2025/TT-BTC, amending Circular No. 45/2013/TT-BTC, which provides guidance on the management, use, and depreciation of fixed assets.

Accordingly, one additional principle for fixed asset depreciation is introduced:

Tangible fixed assets that currently **exist but are temporarily not in use and have not yet been put into operation** or involved in business activities—specifically in enterprises with 100% charter capital held by state-owned enterprises—under the Project on handling shortcomings and inefficiencies in delayed and underperforming projects and enterprises in the industry and trade sector, as stipulated in Decision No. 1468/QĐ-TTg dated 29<sup>th</sup> September 2017:

- These enterprises are **allowed to proactively defer or temporarily suspend depreciation during the period the assets are not in use**, while ensuring the total depreciation period remains in line with the depreciation timeframe specified in Circular No. 45/2013/TT-BTC.

Circular No. 30/2025/TT-BTC **takes effect from 15<sup>th</sup> July 2025**.

# DRAFT OF PERSONAL INCOME TAX LAW 2025



On 17<sup>th</sup> July 2025, the Ministry of Finance published the Draft Law on Personal Income Tax, intended to replace the 2007 Law on Personal Income Tax, on its official web portal and sought opinions from the public.

Items	Current PIT Law	Draft of PIT Law 2025
Progressive tax rate table	Under the current Law on Personal Income Tax, there are 7 Levels in progressive tax rate ranging from 5% to 35%.	The number of tax level is reduced from 7 to 5 levels, maintaining the tax rates from 5% to 35%.
Personal deduction and dependent deduction	<ul style="list-style-type: none"> <li>- <b>The current personal deduction</b> is VND 11 million.</li> <li>- <b>The current dependent deduction</b> is VND 4.4 million per person.</li> </ul>	<ul style="list-style-type: none"> <li>- <b>Personal deduction:</b> Currently, two proposed options are VND 13.3 million and VND 15.5 million.</li> <li>- <b>Dependent deduction:</b> Two proposed options are VND 5.3 million and VND 6.2 million.</li> </ul>
Property transfer tax	<ul style="list-style-type: none"> <li>- <b>2% of the transfer price</b></li> </ul>	<ul style="list-style-type: none"> <li>- <b>Option 1: 20% on the profit</b> (Sale price – Purchase price – Expenses)</li> <li>- <b>Option 2: Based on a percentage of the sale price and the holding period:</b> <ul style="list-style-type: none"> <li>+ &lt;2 years: 10%</li> <li>+ 2–&lt;5 years: 6%</li> <li>+ 5–&lt;10 years: 4%</li> <li>+ ≥10 years/ Inherited property: 2%</li> </ul> </li> </ul>
PIT from business	<ul style="list-style-type: none"> <li>- Apply a presumptive tax or a progressive tax schedule for certain individuals.</li> </ul>	<ul style="list-style-type: none"> <li>- Specifies tax rates between 0.5% and 5%, varying by industry (such as services, trade, construction, etc.).</li> </ul>
Updating deductions follow CPI	<ul style="list-style-type: none"> <li>- There is no mechanism for periodic adjustment</li> </ul>	<ul style="list-style-type: none"> <li>- The draft proposes linking deduction levels to the Consumer Price Index (CPI), but without specifying the details.</li> </ul>
Effective date	<ul style="list-style-type: none"> <li>- Applied since 2013 up to now.</li> </ul>	<ul style="list-style-type: none"> <li>- Initially scheduled for 2026, but may be applied starting in 2025 if only change deductions for personal and dependent.</li> </ul>

# OFFICIAL LETTER NO. 33.2025/CV-PH VAT RATE FOR SERVICES PROVIDED TO COMPANIES IN NON-TARIFF ZONES.

Pursuant to the regulations on the application of the 0% VAT rate for export services as prescribed in Clauses 2, 4, and 5, Article 17 of Decree No. 181/2025/NĐ-CP dated July 1, 2025

Services provided to organizations located in non-tariff zones **are eligible for the 0% VAT rate** if they concurrently meet the following two conditions:

- + The services are provided **directly to organizations within the non-tariff zone** and are **used within the zone to directly serve export production activities**, including:
  - Transportation services;
  - Services provided to export processing Companies (such as container handling at ports, factories, warehouses; loading/unloading at factories, ports, airports; and related incurred charges such as document guarantee fees, delivery electricity charges, sealing fees, cargo handling fees, packaging fees, etc.).
- + The services do not fall under the excluded cases as stipulated in Clause 4, Article 17 of Decree No. 181/2025/NĐ-CP, including:
  - a) Postal, telecommunication, and software services;
  - b) Goods and services consumed domestically;
  - c) Goods and services provided to individuals who are not registered for business in the non-tariff zone;
  - d) Certain services provided to organizations or individuals in the non-tariff zone that do not directly serve export production (including: catering, entertainment services, hotel services, and other personal services);
  - e) Services not directly serving export production such as: industrial cleaning, security services, passenger transport, training, and event/meeting/conference organization.

Specific case mentioned in this official letter: The service of “waste collection, transportation, and treatment” may be **eligible for the 0% VAT rate** if it can be demonstrated that:

- The service is directly related to the enterprise’s actual model of production or business serving export production or other non-domestic activities;
- The service does not fall under the list of excluded cases.



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