

Tax news

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02. CIRCULAR 25/2025/TT-NHNN

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03. DECREE 293/2025/ND-CP

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This replaces Decree 74/2024/ND-CP, which stipulates the minimum wage for employees working under contract.



Circular 03/2026/TT-BCT

01.

On January 26, 2026, the Minister of Industry and Trade issued Circular No. 03/2026/TT-BCT regulating tariff-rate quotas for the import of salt and poultry eggs in 2026.

- Accordingly, the import tariff quotas for salt and poultry eggs in 2026 are stipulated in Article 1 of Circular 03/2026/TT-BCT as follows:

No.	Product code	Product name	Unit	Amount	Notes
1	0407.21.00 and 0407.90.10	Chicken eggs	Dozen	75,809	Commercial eggs are embryo-free.
	0407.29.10 and 0407.90.20	Duck eggs, goose eggs			
	0407.29.90 and 0407.90.90	Other			
2	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing anti-caking agents or flow enhancers; seawater.	Ton	97,020	

Commencement of tariff quota allocation for the import of salt and poultry eggs in 2026:

- The allocation of tariff quotas for importing salt used as a raw material in the production of medicines and medical products in 2026 will begin from the effective date of Circular No. 03/2026/TT-BCT.
- The Ministry of Industry and Trade will coordinate with the Ministry of Agriculture and Environment to determine the starting date for the allocation of tariff quotas for salt used as raw materials in chemical production and for the import of poultry eggs in 2026.

**Circular No. 03/2026/TT-BCT takes effect from March 15, 2026, to December 31, 2026.*

- Quantity of poultry egg imports:** 72,104 dozen (2025) → 75,809 dozen (2026)
- Quantity of salt imports:** 92,400 tons (2025) → 97,020 tons (2026)

Circular 04/2026/TT-BCT

01.

On January 26, 2026, the Minister of Industry and Trade issued regulations on import tariff quotas for raw tobacco (HS code 2401) for the year 2026, from March 15, 2026 to December 31, 2026.

YEAR 2025

The tariff quota for importing raw tobacco (HS code 2401) in 2025 is **75,427 tons**.

This Circular shall be effective from the date of signing until **December 31, 2025**.

YEAR 2026

The import tariff quota for raw tobacco (HS code 2401) in 2026 is **79,199 tons**.

This Circular shall be effective **from March 15, 2026 until December 31, 2026**.

Parties granted import quotas for raw tobacco in 2026.



The allocation of the 2026 raw tobacco import tariff quota applies to traders that:

- Possess a Tobacco Product Manufacturing License or a Tobacco Raw Material Processing License issued by the competent authority.
- There is a need to import raw tobacco under quotas for the production or processing of raw materials to serve the production of cigarettes for domestic consumption.

According to Decision 3389/QD-BTC of 2025, business households are divided into 3 groups:

Group 1: Revenue under 500 million VND/year

Group 2: Revenue from 500 million VND/year to under 3 billion VND/year

Group 3: Revenue over 3 billion VND/year

→ Accordingly, the two groups of business households, Group 2 with revenue from 500 million to 3 billion VND and Group 3 with revenue over 3 billion VND, are required to open separate accounts for business purposes.

In addition, the Governor of the State Bank of Vietnam issued Circular 25/2025/TT-NHNN dated August 31, 2025, amending Circular 17/2024/TT-NHNN regulating the opening and use of payment accounts at payment service providers.

According to **point c1, clause 1, Article 13 of Circular 17/2024/TT-NHNN**, supplemented by Article 4 of Circular 25/2025/TT-NHNN, it is stipulated that:

- “For individual payment accounts, the account name shall be based on the full name on the customer's identification documents;
- For organizational payment accounts, the account name must include the name of the organization as stated on its establishment license, establishment decision, business registration certificate, or other documents proving the organization's legal establishment and operation;
- For joint payment accounts, the account name shall be determined by the bank or foreign bank branch based on the names of the account holders and shall not be identical to the account names of other individuals or organizations.”

→ From March 1, 2026, the two groups of household businesses mentioned above will be required to have their own bank and bank account. The bank name of the household business must match the name registered on the business registration certificate.

Decree 293/2025/ND-CP

03.

The government has issued **Decree 293/2025/ND-CP** stipulating the minimum wage for contract workers, effective from **January 1, 2026**, replacing **Decree 74/2024/ND-CP**.

Applicable Subjects:

- Employers working under labor contracts.
- Employers include:
 - a) Enterprises established and operating in accordance with the Enterprise Law.
 - b) Agencies, organizations, cooperatives, households, and individuals that recruit and employ workers based on mutual agreement.
- Other agencies, organizations, and individuals involved in the implementation of the minimum wage.

Region	New rates (effective January 1, 2026) (unit: VND/month)	Current (previous) rate (unit: VND/month)	Increase	Increase rate	Minimum hourly wage
Region one	5,310,000	4,960,000	350,000	7.1%	25,500
Region two	4,730,000	4,410,000	320,000	7.3%	22,700
Region three	4,140,000	3,860,000	280,000	7.3%	20,000
Region four	3,700,000	3,450,000	250,000	7.2%	17,800

Overall, the increase averages around 7.2% compared with the existing rate

The minimum wage is determined by the employer's operating location as follows:

- If the employer has units/branches in different regions, each unit applies the minimum wage of the region where it operates.
- If operating in industrial parks, export processing zones, high-tech zones, or digital technology zones located in multiple regions → the minimum wage of the highest-ranking region applies.
- In cases where a region changes its name or is divided → the minimum wage of the region before the change is temporarily applied until new regulations are issued.
- In cases where a new region is formed from multiple regions with different minimum wages → the highest minimum wage applies until the Government redefines the regulations.

When the monthly salary used for calculating social insurance contributions increases, the maternity benefit amount will also increase accordingly, specifically:

For female employees

Maternity benefits for female employees during their maternity leave are calculated according to **Article 59 of the 2024 Social Insurance Law**:

Benefit = 100% x **average monthly social insurance contribution salary for the 6 months before retirement** x 6 months.

For male employees

Benefit = **Average monthly salary for social insurance contributions in the 6 months preceding the leave** : 24 x number of leave days.

The individuals specified in points a, b, c, d, i, k, l, m, and n of Clause 1 and Clause 2 of Article 2 of the **Social Insurance Law 2024** will be entitled to maternity benefits if they fall into one of the following cases:



- (1.1) Female workers who are pregnant;
- (1.2) Female workers who give birth;
- (1.3) Female workers who are surrogates;
- (1.4) Female workers who use surrogacy;
- (1.5) Workers who adopt children under 6 months old;
- (1.6) Workers who use contraceptive methods that must be performed at medical examination and treatment facilities;
- (1.7) Male workers participating in compulsory social insurance whose wives give birth or whose wives give birth through surrogacy.

These individuals must have paid mandatory social insurance contributions for at least 6 months within the 12 consecutive months preceding childbirth, adoption through surrogacy, or adoption of a child under 6 months of age.

REGULATIONS ON MONTHLY UNEMPLOYMENT BENEFITS

ARTICLE 38: ENTITLEMENT CONDITIONS

- Termination of employment contract/work agreement is legal and does not fall under the category of unlawful unilateral termination or retirement.
- Unemployment insurance contributions have been paid for at least 12 months.
- Within the 24 months prior to contract termination.
- Or 36 months for employment contracts of 1 to less than 12 months.
- The application for unemployment benefits must be submitted within 3 months of the contract termination date.
- After 10 working days from the date of application submission, the employee must be unemployed and not fall under any of the following categories: performing military/police service, attending school for more than 12 months, serving a compulsory education facility, being detained/serving a prison sentence, emigrating abroad, or death.

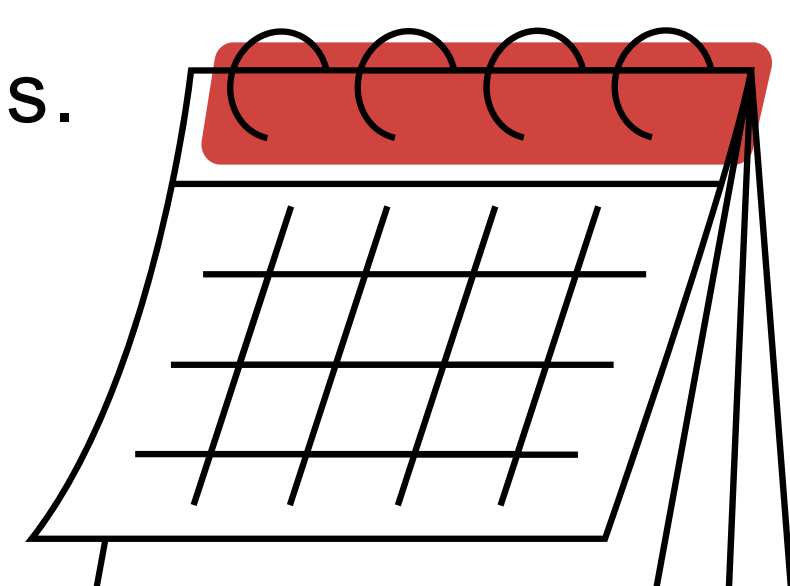


ARTICLE 39: AMOUNT, DURATION, AND TIME OF RECEIPT

- The **monthly unemployment benefit** is **60%** of the average monthly salary on which unemployment insurance contributions were based during the **6 months** preceding the termination of the employment contract or resignation, capped at five times the regional minimum wage set by the Government for the last month of contribution.
- **Duration of benefits** (Maximum: 12 months):
Contributing for 12 to 36 months → 3 months of benefits.
Then, every additional 12 months of contributions → additional 1 month of benefits.
- **Benefit commencement date:** The 11th working day from the date on which all required documents for unemployment benefits are submitted.
- Unemployment benefit recipients are **entitled to health insurance**, with contributions covered by the **Social Insurance agency** from the **Unemployment Insurance Fund**, even during temporary suspension periods.



** Effective from January 1, 2026*





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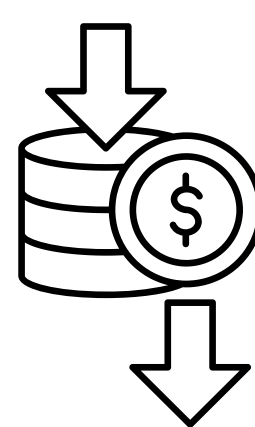
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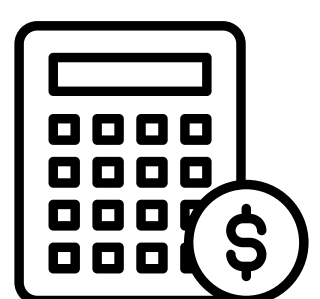
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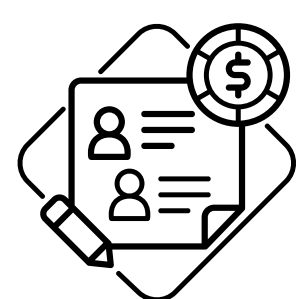
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