



NEWSLETTER VVIC

Tax & Legal updates

April - 2025

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Official Dispatch No. 828/TCT-KK 2025 guiding the implementation of providing information on personal income tax paid on behalf of individuals, dated February 25, 2025

On February 25, 2025, the General Department of Taxation issued [Official Dispatch No. 828/TCT-KK](#) regarding the implementation of providing information on personal income tax (PIT) amounts paid on behalf of individuals.

Pursuant to Clause 7, Article 17, and Clauses 1 and 2, Article 19 of the 2019 Law on Tax Administration, the General Department of Taxation is implementing the requirement for enterprises, organizations, and individuals (hereinafter referred to as "income-paying organizations") to provide information on PIT amounts deducted from employees' salaries and wages and paid to the state budget on behalf of taxpayers. The specific details are as follows:

(1) Scope and Subjects: Income-paying organizations that pay PIT on behalf of individuals earning income from salaries and wages.

(2) Collected Information: The PIT amounts paid on behalf of each individual, based on PIT payment receipts, including: General information on the state budget payment receipt; Detailed information for each deducted individual (Tax Identification Number, Taxpayer Name, Deducted PIT Amount, Amount Paid to the State Budget, and any excess tax paid in previous periods that has been offset, if applicable).

(3) Method of Information Collection: Income-paying organizations must provide information to the tax authorities where they submit their tax declaration files via the General Department of Taxation's electronic portal. The General Department of Taxation has upgraded its IT applications to support the preparation and submission of this information. Specifically, the HTKK (Tax Declaration Support Application) enables income-paying organizations to generate and export detailed PIT payment lists in XML format for submission to the General Department of Taxation's electronic portal immediately after tax payment completion.

(4) Implementation Timeline: The General Department of Taxation has already upgraded its IT system to facilitate information submission by income-paying organizations (details on the upgrades and user guidance are attached).

Decree No. 70/2025/ND-CP amending and supplementing Decree No. 123/2020/ND-CP on invoices and documents, dated March 20, 2025



On March 20, 2025, the Government issued [Decree No. 70/2025/ND-CP](#), amending and supplementing certain provisions of [Decree No. 123/2020/ND-CP](#) on invoices and documents.

Accordingly, Decree No. 70/2025/ND-CP amends and supplements Clauses 1 and 2 of Article 9 of Decree No. 123/2020/ND-CP regarding the timing of invoice issuance.

Specifically, the time of invoice issuance for *the sale of goods* (including the sale and transfer of public assets and the sale of national reserve goods) is **the time of transfer of ownership or right to use the goods** to the buyer, regardless of whether payment has been received.

For *the export of goods* (including processing for export), the time of issuance of electronic commercial invoices, electronic value-added tax invoices, or electronic sales invoices **is determined by the seller but must be no later than the next working day following the date the goods are cleared through customs**, in accordance with customs regulations.

The time of invoice issuance for *service provision* is **the time when the service is completed** (including services provided to foreign organizations and individuals), regardless of whether payment has been received.

If the service provider *collects payment before or during the provision of the service*, the time of invoice issuance is **the time of payment collection** (excluding cases where the payment is a deposit or advance to secure the performance of service contracts such as accounting, auditing, financial and tax consulting; valuation; surveying and technical design; supervision consultancy; and investment project planning).

Decree 70/2025/ND-CP takes effect from June 1, 2025.

Decree No. 73/2025/ND-CP amending and supplementing the preferential import tax rates, dated March 31, 2025

The Appendix issued with [Decree No. 73/2025/ND-CP](#) has adjusted import tax rates for certain goods compared to [Decree No. 26/2023/ND-CP](#) as follows:

❖ Reduction of tax rates for automobiles

Automobiles with HS codes 8703.23.63 and 8703.23.57: Tax rate reduced from 64% to 50%.

Automobiles with HS code 8703.24.51: Tax rate reduced from 45% to 32%.

❖ Reduction of tax rates for food and raw materials

Ethanol: Tax rate reduced from 10% to 5%.

Frozen chicken thighs: Tax rate reduced from 20% to 15%.

Pistachios (unhulled): Tax rate reduced from 15% to 5%.

Almonds: Tax rate reduced from 10% to 5%.

Fresh apples: Tax rate reduced from 8% to 5%.

Sweet cherries: Tax rate reduced from 10% to 5%.

Raisins: Tax rate reduced from 12% to 5%.

❖ Amendments to tax rates for wood and wood products

Wood products under Heading 44.21 and Headings 94.01, 94.03 (including wooden chairs and furniture) will have tax rates reduced from 20% and 25% to 0%.

❖ Reduction of tax rates for natural gas and ethane

Liquefied natural gas (LNG): Tax rate reduced from 5% to 2%.

Ethane: Tax rate 0%, with HS code 2711.19.00 added to Chapter 98.

Reduction of tax rates for agricultural products

Corn kernels: Tax rate reduced from 2% to 0%.

Soybean meal: Tax rate reduced from 1% and 2% to 0%.

Decree No. 73/2025/ND-CP takes effect from March 31, 2025.

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vvic.vn



028 6652 6768



clientcare@vvic.vn



No. 06 - 07 Phan Ton street,
Da Kao Ward, District 1, HCM City