

Vietnam Year-End 2025 Tax Compliance: Key CIT, PIT and VAT Requirements and Deadlines

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Vietnam Year-End 2025 Compliance

As Vietnam continues to update its tax framework, the 2025 year-end tax finalization marks a transitional year for both companies and income-paying organizations. Understanding the applicable deadlines, filing requirements and regulatory changes is key to managing compliance risks effectively.

Below we have summarized the key year-end tax finalization deadlines, required filings and practical considerations for companies and income-paying organizations in Vietnam for the 2025 tax year.

1. Year-End Compliance Summary

Obligation	Applicable to	Deadline (FY2025)	Notes
Annual re-determination of eligibility for monthly or quarterly VAT filing	Companies operating for a full 12 calendar months	30-Jan-26	Based on the revenue on VAT declaration of the previous year. > VND50B: Monthly filing ≤ VND50B: Quarterly filing
Corporate Income Tax (CIT) finalization	Companies	31-Mar-26	The last day of the third month follows the end of the registered fiscal year.
Personal Income Tax (PIT) finalization (by income-paying organizations)	Employers or Income payers	31-Mar-26	Applicable to individuals authorizing employer-led PIT finalization.
Personal Income Tax (PIT) finalization (by individuals)	Individuals	04-May-26	PIT finalization is not required if additional PIT payable is not exceeding VND 50,000 or no tax refund is claimed.

Notes:

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- (i) Only Corporate Income Tax (CIT) is determined based on the registered fiscal year of the company.
(ii) The tax payment deadline (if any tax is payable) is the same as the tax return filing deadline.

2. Documents Required & Place For Submission

Obligation	Key documents / forms (*)	Place of submission	Practical note
VAT filing period (Monthly or Quarterly)	Form 01/DK-TDKTT - Notification of change of tax filing period (if applicable)	Managing tax authority	The selected VAT filing method must be applied consistently for the entire calendar year.
Corporate Income Tax (CIT) finalization	- Form 03/TNDN - CIT finalization return - Appendices to Form 03/TNDN (if applicable, e.g. tax incentives, loss carry-forward) - Financial statements for the fiscal year	Managing tax authority (submitted electronically)	Attention should be paid to the declaration of related-party transactions in accordance with applicable regulations.
Personal Income Tax (PIT) finalization (by income-paying organizations)	- Form 05/QTT-TNCN - PIT finalization return - Appendices 05-1/BK-QTT-TNCN, 05-2/BK-QTT-TNCN (if applicable) - List of individuals eligible for employer-led PIT finalization	Managing tax authority (submitted electronically)	PIT Authorization Letters must be obtained from eligible individuals; original copies should be retained at the company.
Personal Income Tax (PIT) finalization (by individuals)	- Form 02/QTT-TNCN - PIT finalization return for individuals - Appendix 02-1/BK-QTT-TNCN (if applicable) - Withholding Tax Certificate (issued by Vietnam Companies) - Overseas Income Confirmation Letter (if applicable)	Competent tax authority as prescribed by PIT regulations; submitted electronically	- Individuals should ensure the correct determination of the competent tax authority in accordance with PIT regulations. - Foreign individuals working in Vietnam in their first year should pay particular attention to the determination of their tax residency status and the identification of their first tax year in Vietnam.

(*) All forms above are prescribed under Circular 80/2021/TT-BTC

Penalties and Late Payment Interest

- Late filing of tax returns is subject to administrative penalties in accordance with the Law on Tax Administration and its guiding regulations, with penalty levels determined based on the duration of delay and the tax impact.
- Late payment of tax is subject to late payment interest at a rate of 0.03% per day on the outstanding tax amount.

3. Notes on application of tax regulations for FY2025

- The Corporate Income Tax ("CIT") finalization for the 2025 tax year is conducted in accordance with Law No. 67/2025/QH15 on Corporate Income Tax, effective from 1 October 2025, together with its relevant guiding regulations.
- The Personal Income Tax ("PIT") finalization continues to be conducted in accordance with the current PIT regulations, as the new PIT Law No. 109/2025/QH15 is not yet effective for the 2025 tax year.
- Withholding Tax Certificates are required to be issued in electronic form in accordance with Decree No. 70/2025/ND-CP.
- For tax administration purposes, the individual tax code has been replaced by the citizen identification number (ID number).

For any further questions you may have, please reach out to us at vietnam@alitim.com


This article is intended to provide an overview of recent updates and announcements. While it aims to present useful insights, it is important to note that the content shared here should not be considered as formal legal or compliance advice. For specific guidance on compliance obligations or legal matters related to your business, we strongly recommend consulting with a qualified professional, such as a qualified professional advisor or legal expert or directly reach out to us.


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