

# Thresholds for Border Exit Suspension: Understanding Vietnam's 2025 Tax Changes

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## Vietnam's Tax Debt and Travel Ban Policies - Key Updates in Decree 49/2025/ND-CP

Vietnam has introduced a new regulatory framework on exit suspensions for tax debts through Decree 49/2025/ND-CP, which takes effect on February 28, 2025. This decree provides long-awaited clarity on the threshold of tax debt and the overdue period that may trigger temporary exit restrictions. By setting transparent and structured rules, the new decree enhances enforcement while ensuring businesses and individuals are adequately informed of their tax obligations before facing travel restrictions.

### Who Is Impacted?

Under the new Decree, exit suspension measures may apply to:

- Business individuals, household business owners, and legal representatives of companies, cooperatives, and unions ("Business Entities") with substantial overdue tax debts, subject to administrative enforcement.
- Business individuals, household business owners, and legal representatives of Business Entities that have ceased operations at their registered address but still have outstanding tax liabilities.
- Vietnamese emigrants, overseas Vietnamese, and foreign individuals leaving Vietnam while carrying unresolved tax debts.

### Exit Suspension Thresholds

The Decree specifies clear tax debt thresholds and overdue periods that may lead to an exit suspension if the taxpayer fails to settle obligations within 30 days of receiving notice.

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| Category  | Tax Debt Threshold  | Overdue Period  | Notification of Exit Suspension  |
|---|---------------------|---|--|
| Business individuals & household business owners under tax enforcement  | ≥ VND 50 million    | > 120 days  | Via registered tax transaction accounts or published on the tax authority's official electronic portal |
| Legal representatives of Business Entities under tax enforcement  | ≥ VND 500 million   | > 120 days  | Via registered tax transaction accounts or published on the tax authority's official electronic portal |
| Business individuals, household businesses, and legal representatives of Business Entities that no longer operate at their registered address | Any unpaid tax debt | > 30 days after tax authority issues exit suspension notice | Published on the tax authority's official electronic portal  |
| Vietnamese emigrants, overseas Vietnamese, and foreign nationals departing Vietnam  | Any unpaid tax debt | Past due payment deadline                                   | Via registered tax transaction accounts or published on the tax authority's official electronic portal |

## What This Means for Business Leaders and Expatriates

The introduction of defined thresholds and a structured notification system marks a significant shift toward a more predictable and business-friendly tax enforcement environment.

This reform not only ensures greater transparency but also provides individuals and businesses with a clear compliance framework to prevent unexpected travel restrictions.

### Key Takeaways:

- Proactive tax compliance is essential - business leaders and expatriates should regularly review their tax obligations to avoid last-minute disruptions to international travel.
- Exit suspensions will not be immediate - taxpayers will receive at least 30 days' notice before restrictions are enforced.
- Digital enforcement is expanding - notifications will be issued via official tax transaction accounts and the tax authority's online portal.


For any questions you may have, please reach out to us at [vietnam@alitim.com](mailto:vietnam@alitim.com)


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*This article is intended to provide an overview of recent updates to tax regulations. 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 financial advice. For specific guidance on tax obligations or legal matters related to your business, we strongly recommend consulting with a qualified professional, such as a tax advisor or legal expert or directly reach out to us.*

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