

Vietnam's 2026 Tax Code Cleansing Campaign: Key Implications for Business Owners

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Vietnam's Tax Code Cleansing Campaign: Why Every Business Should Review Its Registration Status

The Vietnamese Tax Department has commenced a comprehensive review of taxpayer records as part of its 2026 Tax Code Cleansing Campaign. The initiative is intended to improve the integrity of Vietnam's taxpayer database, eliminate inactive registrations and streamline tax administration across the country. While the campaign is administrative rather than legislative, it is likely to have practical consequences for many businesses operating in Vietnam.

For foreign investors and corporate groups, the campaign reinforces the importance of maintaining accurate business registrations and formally closing entities that are no longer active. Organisations should take the opportunity to review their corporate structures, registered addresses and tax registration status to ensure they remain aligned with current operations and regulatory requirements.

Why Has the Campaign Been Launched?

Over the years, tax authorities have faced a growing number of businesses and business households that have ceased operations without formally completing tax code termination procedures. In addition, many taxpayers have been identified as no longer operating at their registered addresses.

These situations have resulted in:

- Large volumes of unresolved tax records;
- Delays in administrative procedures;
- Increased compliance risks for legitimate businesses;
- Opportunities for tax fraud and invoice abuse; and
- Difficulties in maintaining an accurate taxpayer database.

The campaign aims to address these issues while supporting businesses that genuinely intend to comply with tax regulations.

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Which Businesses Are Most Likely to Be Affected?

The campaign focuses primarily on three categories of taxpayers:

Category	Description
Dormant businesses (Taxpayer in status 3)	Businesses that have stopped operating but have not completed tax code termination procedures.
Businesses not operating at their registered address (Taxpayer in status 6)	Entities that cannot be located at their registered business premises.
Victims of identity misuse	Individuals whose personal information has been used to establish businesses without their knowledge.

Businesses falling into the first two categories should expect increased scrutiny and follow-up from the tax authorities.

Overall Objectives

The Tax Department's objective is not merely to close old cases. The broader goal is to improve the quality of taxpayer data, reduce administrative bottlenecks, and strengthen the integrity of the business environment.

Specifically, the authorities seek to:

- Clean up taxpayer records nationwide;
- Speeding the processing of dissolution and tax code termination procedures;
- Reduce the number of inactive businesses remaining on the tax system;
- Improve overall tax compliance and governance.

Key Targets for 2026

The campaign includes several measurable targets for 2026.

Area	Target
Taxpayer data review	At least 80% of targeted taxpayers reviewed and updated
Pending cases	At least 35% of existing Status 3 cases resolved
High-risk Status 6 taxpayers	100% reviewed and risk assessed
New dissolution dossiers	Average processing time reduced to no more than 4 months
New inactive-address cases	Reduction of at least 20% compared with 2025
New businesses	100% receive compliance guidance and support

What Should Business Owners Do?

Even businesses that are fully compliant should take this opportunity to review their tax registration information and compliance status. Business owners may wish to consider the following actions:

1. Verify Registered Business Information

Ensure that:

- The registered business address remains accurate;
- Contact information is up to date;
- The legal representative's details are current; and
- Tax authority notifications can be received and responded to promptly.

2. Review Dormant or Unused Entities

Groups with inactive subsidiaries or dormant legal entities should assess whether those entities should:

- Resume operations;
- Maintain compliance obligations; or
- Proceed with dissolution and tax code termination procedures.

Final Thoughts

The 2026 Tax Code Cleansing Campaign is expected to bring positive changes for the business community by reducing administrative bottlenecks and improving the efficiency of tax administration.

For compliant businesses, the campaign may provide an opportunity to resolve long-pending tax matters more quickly, particularly cases that have remained outstanding due to historical administrative backlogs. Ultimately, the campaign aims to create a more transparent, responsive, and business-friendly tax environment while supporting legitimate business activities.

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


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