

2026 Tax Payment Extensions in Vietnam:

Decree No. 245/2026/ND-CP

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[06 July 2026]

Extensions for Payment of VAT, CIT & VAT For Supported Businesses in 2026

On 27 June 2026, the Government issued Decree No. 245/2026/ND-CP ("Decree"), providing extensions for the payment deadlines of Value Added Tax ("VAT"), Corporate Income Tax ("CIT"), Personal Income Tax ("PIT"), and land rental fees in 2026 to support businesses, business households, business individuals and individuals operating in eligible sectors. Decree No. 245/2026/ND-CP took effect from 27 June 2026, and applies through to 30 December 2026.

1. Eligible taxpayers

The extension applies to:

- Enterprises, organizations, business households, business individuals, and individuals engaged in production and business activities in the eligible sectors and industries specified in Appendix I of the Decree, including sectors such as agriculture, manufacturing, construction, transportation and logistics, accommodation and tourism, education, healthcare, real estate, cultural and entertainment services, information technology, energy, and environmental services;
- Small and micro enterprises as defined under the Law on Support for Small and Medium-sized Enterprises.

2. Extension deadlines

VAT, PIT and CIT

The extended payment deadlines are as follows:

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Period	Extended payment deadline		
	VAT	PIT (Only for Business Households and Business Individuals)	CIT
May 2026	20 November 2026		
June 2026	21 December 2026		
July 2026	21 December 2026		
August 2026	21 December 2026		
September 2026	21 December 2026		
Quarter 2 2026 (quarterly)	2 November 2026	2 November 2026	2 November 2026
Quarter 3 2026 (quarterly)	30 December 2026	30 December 2026	30 December 2026

Land Rental Fees: Taxpayers that lease land directly from the State and pay annual land rental fees may defer payment of 50% of the land rent payable for 2026 (i.e., the first instalment of annual land rent). The extended deadline is 2 November 2026.

3. Application procedure

Eligible taxpayers are required to submit a Request for Extension of Tax and Land Rent Payment to the tax authority. The request may be submitted electronically, directly, or by post.

The application must be filed only once for all eligible tax and land rent obligations. The final submission deadline is 2 November 2026. Applications submitted after this date will not be eligible for the extension.

4. Implication for businesses

Decree No. 245/2026/ND-CP provides meaningful cash-flow support to eligible businesses by allowing them to defer the payment of certain taxes and land rental fees without incurring late payment interest. This enables businesses to retain working capital, reduce financing costs, and allocate additional resources to support their operations and growth.

5. Actions required by businesses

To benefit from this policy in a timely and compliant manner, businesses should consider taking the following steps:

Step 1: Review eligibility

Businesses should review their actual business activities and compare them with the eligible sectors listed in Appendix I of the Decree to determine whether they qualify for the tax and land rent payment extensions.

Step 2: Prepare the application and submit the request within the prescribed deadline

Eligible taxpayers should complete the "Request for Extension of Tax and Land Rent Payment" form prescribed in Appendix II of the Decree No. 245/2026/ND-CP.

Businesses should ensure that the request is filed with the competent tax authority no later than 2 November 2026, as applications submitted after this date will not be eligible for the extension.

Step 3: Monitor cash flow and tax compliance

Businesses should update their cash flow forecasts and financial plans to ensure that sufficient funds are available to settle the deferred tax and land rent obligations when the extension period expires, thereby avoiding future tax arrears, penalties, or late payment interest.

Appendix I

LIST OF ELIGIBLE ECONOMIC SECTORS AND INDUSTRIES FOR TAX AND LAND RENT PAYMENT EXTENSIONS (Attached to Decree No. 245/2026/NĐ-CP)

1. Agriculture, forestry, and fisheries.
2. Food production and processing.
3. Textiles.
4. Apparel manufacturing.
5. Leather and related products.
6. Wood processing and production of products from wood, bamboo, and rattan (except beds, wardrobes, tables, and chairs); production of products from straw and plaiting materials.
7. Paper and paper products production.
8. Rubber and plastic products production.
9. Other non-metallic mineral products production.
10. Metal production.
11. Mechanical processing; metal treatment and coating.
12. Electronic, computer, and optical products production.
13. Motor vehicles and other motor vehicles production.
14. Furniture (beds, wardrobes, tables, and chairs) production.
15. Construction.
16. Transportation and warehousing.
17. Accommodation and food services.
18. Education and training.
19. Healthcare and social assistance activities.
20. Real estate activities.
21. Labor and employment service activities.
22. Travel agencies, tour operators, and other tourism-related services.
23. Arts and entertainment activities.
24. Activities of libraries, archives, museums, and other cultural activities.
25. Sports, amusement, and recreation activities.
26. Motion picture projection activities.
27. Production of prioritized supporting industrial products.
28. Production of key mechanical products.
29. Publishing activities.
30. Motion picture, video, and television program production; sound recording and music publishing activities.
31. Programming and broadcasting activities; news agencies and other content distribution.
32. Computer programming, consultancy, and related activities.
33. Information technology infrastructure, data processing, hosting, and related information service activities.
34. Extraction of crude oil and natural gas (no extension for corporate income tax on crude oil, condensate, and natural gas collected under agreements or contracts).
35. Mining support service activities.
36. Beverage production.
37. Printing and reproduction of recorded media.
38. Production of coke and refined petroleum products.
39. Production of chemicals and chemical products.
40. Production of fabricated metal products (except machinery and equipment).
41. Manufacture of motorcycles.
42. Repair, maintenance, and installation of machinery and equipment.
43. Drainage and wastewater treatment.

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For any further questions or assistance, please reach out to us at vietnam@alitim.com


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