



# VIETNAM

### Tax Authority and Related Information

General Department of Taxation	<a href="https://www.gdt.gov.vn/wps/portal/english">https://www.gdt.gov.vn/wps/portal/english</a>
The Portal of General Department of Taxation of Vietnam for Foreign Providers	<a href="https://etaxvn.gdt.gov.vn/nccnn/Request">https://etaxvn.gdt.gov.vn/nccnn/Request</a>
Ministry of Finance	<a href="https://www.mof.gov.vn/webcenter/portal/btcvn">https://www.mof.gov.vn/webcenter/portal/btcvn</a>
General Department of Customs	<a href="https://www.customs.gov.vn/index.jsp?ngon_ngu=en">https://www.customs.gov.vn/index.jsp?ngon_ngu=en</a> (English) and <a href="https://www.customs.gov.vn/index.jsp?ngon_ngu=vn">https://www.customs.gov.vn/index.jsp?ngon_ngu=vn</a> (Vietnamese)

### Tax Treaties and Tax Information Exchange Agreements

[https://gdt.gov.vn/wps/portal/!ut/p/z1/04\\_Sj9CPykssy0xPLMnMz0vMAfljo8ziDUwsPX0swoL9g0KNzAw8Q72CvbwczY08XYz0wwkpiAJJ4wCOBkD9UWAlzu6OHibmPgYGFibuBgaeJk7-fh7OgYYGnsZQBxjMKMiNMMh0VFQEAlgjiMc!/dz/d5/L2dBISEvZ0FBIS9nQSEh/](https://gdt.gov.vn/wps/portal/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8ziDUwsPX0swoL9g0KNzAw8Q72CvbwczY08XYz0wwkpiAJJ4wCOBkD9UWAlzu6OHibmPgYGFibuBgaeJk7-fh7OgYYGnsZQBxjMKMiNMMh0VFQEAlgjiMc!/dz/d5/L2dBISEvZ0FBIS9nQSEh/)

[https://gdt.gov.vn/wps/portal/!ut/p/z1/04\\_Sj9CPykssy0xPLMnMz0vMAfljo8ziDUwsPX0swoL9g0KNzAw8Q72CvbwczY08Q8z1wwkpiAJJ4wCOBkD9UWAlzu6OHibmPgYGFibuBgaeJk7-fh7OgYYGnsZQBxjMKMiNMMh0VFQEACw9e4o!/dz/d5/L2dBISEvZ0FBIS9nQSEh/](https://gdt.gov.vn/wps/portal/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8ziDUwsPX0swoL9g0KNzAw8Q72CvbwczY08Q8z1wwkpiAJJ4wCOBkD9UWAlzu6OHibmPgYGFibuBgaeJk7-fh7OgYYGnsZQBxjMKMiNMMh0VFQEACw9e4o!/dz/d5/L2dBISEvZ0FBIS9nQSEh/)

### Key Information

**Legal Documents and Circulars** [https://gdt.gov.vn/wps/portal/!ut/p/z1/04\\_Sj9CPykssy0xPLMnMz0vMAfljo8zinQO9ncO8wwwMLPzdDA08XQMsPDzM\\_QxNzMz0wwkpiAJKG-AAjgZA\\_VFgJc7ujh4m5j5AE0zcDQw8TZz8\\_TycA4FmGUMV4DGjIDfCINNRUREAZuibpg!/dz/d5/L2dBISEvZ0FBIS9nQSEh/](https://gdt.gov.vn/wps/portal/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zinQO9ncO8wwwMLPzdDA08XQMsPDzM_QxNzMz0wwkpiAJKG-AAjgZA_VFgJc7ujh4m5j5AE0zcDQw8TZz8_TycA4FmGUMV4DGjIDfCINNRUREAZuibpg!/dz/d5/L2dBISEvZ0FBIS9nQSEh/)

### Administrative Procedures

[https://gdt.gov.vn/wps/portal/!ut/p/z1/04\\_Sj9CPykssy0xPLMnMz0vMAfljo8ziDUwsPX0swoL9vSwsDAw8PXydzP0dTYxcLcz1wwkpiAJJ4wCOBkD9UWAlzu6OHibmPgYGFibuQBNMnPz9PJwDDQ08jaEK8JhRkBthkOmoqAgADhJVbQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/](https://gdt.gov.vn/wps/portal/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8ziDUwsPX0swoL9vSwsDAw8PXydzP0dTYxcLcz1wwkpiAJJ4wCOBkD9UWAlzu6OHibmPgYGFibuQBNMnPz9PJwDDQ08jaEK8JhRkBthkOmoqAgADhJVbQ!/dz/d5/L2dBISEvZ0FBIS9nQSEh/)

### Tax FAQs

[https://gdt.gov.vn/wps/portal/!ut/p/z1/04\\_Sj9CPykssy0xPLMnMz0vMAfljo8zinQO9ncO8wwwMLAJcDQ08fQPNzczMDY0szEz0wwkpiAJKG-AAjgZA\\_VFgJc7ujh4m5j5AE0zcDQw8TZz8\\_TycA4FmGUMV4DGjIDfCINNRUREAO1z\\_iA!/dz/d5/L2dBISEvZ0FBIS9nQSEh/](https://gdt.gov.vn/wps/portal/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfljo8zinQO9ncO8wwwMLAJcDQ08fQPNzczMDY0szEz0wwkpiAJKG-AAjgZA_VFgJc7ujh4m5j5AE0zcDQw8TZz8_TycA4FmGUMV4DGjIDfCINNRUREAO1z_iA!/dz/d5/L2dBISEvZ0FBIS9nQSEh/)

## Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 08 July 2024

### Country Information by the Big Four

Vietnam Highlights:

<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-vietnamhighlights-2024.pdf>

Vietnam Tax and Custom News

<https://www2.deloitte.com/vn/en/pages/tax/articles/tax-newsletters.html>

Guidebook – Doing Business in Vietnam 2024:

[https://assets.ey.com/content/dam/ey-sites/ey.com/en\\_vn/topics/accelerating-growth/ey-doing-business-in-vietnam-english-version-2024-new.pdf?download](https://assets.ey.com/content/dam/ey-sites/ey.com/en_vn/topics/accelerating-growth/ey-doing-business-in-vietnam-english-version-2024-new.pdf?download)

Corporate Tax Guide 2023:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-corporate-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide)

Worldwide Personal Tax and Immigration Guide 2023-24:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-personal-tax-and-immigration-guide](https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide)

Worldwide VAT, GST and Sales Tax Guide 2024:

[https://www.ey.com/en\\_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide](https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide)

Vietnam Tax Profile:

<https://home.kpmg.com/content/dam/kpmg/xx/pdf/2018/09/vietnam-2018.pdf>

Investment in Vietnam 2021:

<https://assets.kpmg.com/content/dam/kpmg/vn/pdf/publication/2021/Investing-in-Vietnam-2021.pdf>

Vietnam – Indirect Tax Guide:

<https://home.kpmg/xx/en/home/insights/2019/10/vietnam-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide:

<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

Vietnam Overview:

<http://taxsummaries.pwc.com/ID/Vietnam-Overview>

Click [here](#) for information on tax administration.

Vietnam – Tax on Personal Income:

<http://taxsummaries.pwc.com/ID/Vietnam-Individual-Taxes-on-personal-income>

Vietnam – Tax on Corporate Income:

<https://taxsummaries.pwc.com/vietnam/corporate/taxes-on-corporate-income>

Vietnam Pocket Tax Book 2023:

<https://www.pwc.com/vn/en/publications/2023/pwc-vietnam-ptb-2023-en.pdf>

*While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to [enquiry@sctp.org.sg](mailto:enquiry@sctp.org.sg) as the original websites may have updated their respective content in the meantime.*