



LEGAL NEWSLETTER

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NHỮNG MỤC TIN CHÍNH

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Decree No. 82/2025/ND-CP: Extension of deadlines for payment of VAT, CIT, PIT, and land rent in 2025

On April 2, 2025, the Government issued Decree No. 82/2025/ND-CP providing regulations on the extension of deadlines for payment of value-added tax ("VAT"), corporate income tax ("CIT"), personal income tax ("PIT"), and land rent in 2025. This extension aims to reduce short-term financial pressure on organizations and individuals, improve cash flow, facilitate continued business operations, maintain employment, and enhance recovery capacity, thereby contributing to sustainable economic development. TNTP would like to summarize several key contents of "Decree No. 82/2025/ND-CP: Extension of Deadlines for Payment of VAT, CIT, PIT, and Land Rent in 2025" as follows:

I. Eligible Entities under Decree No. 82/2025/ND-CP

Pursuant to Article 3 of Decree No. 82/2025/ND-CP, the following entities are eligible for the extension of VAT, CIT, PIT, and land rent payments in 2025:

- (i) Enterprises, organizations, households, household businesses, and individuals engaged in production activities in the following economic sectors:
 - a. Agriculture, forestry, and fisheries;
 - b. Food manufacturing and processing; textiles; apparel manufacturing; leather and related product manufacturing; wood processing and manufacturing of wood, bamboo, and rattan products (excluding beds, wardrobes, tables, and chairs); manufacturing of products from straw, thatch, and plaiting materials; paper and paper product manufacturing; rubber and plastic product manufacturing; non-metallic mineral product manufacturing; metal manufacturing; mechanical processing, metal treatment and coating; manufacturing of electronic products, computers and optical products; automobile and other motor vehicle manufacturing; manufacturing of furniture;
 - c. Construction;
 - d. Publishing activities; cinematographic activities, television program production, sound recording, and music publishing;
 - e. Crude oil and natural gas extraction (excluding CIT for crude oil, condensate, and natural gas collected under agreements or contracts);
 - f. Beverage manufacturing; printing and reproduction of recorded media; coking and refined petroleum product manufacturing; chemical and chemical product manufacturing; manufacturing of fabricated metal products (excluding machinery and equipment); motorcycle and motorbike manufacturing; repair, maintenance, and installation of machinery and equipment;
 - g. Sewerage and wastewater treatment.

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(ii) Enterprises, organizations, households, household businesses, and individuals engaged in business activities in the following economic sectors:

- a. Transportation and warehousing; accommodation and food services; education and training; healthcare and social assistance; real estate business activities;
- b. Labor and employment services; activities of travel agents, tour operators and other related support services for tourism promotion and organization;
- c. Creative, artistic, and entertainment activities; library, archive, museum, and other cultural activities; sports and recreation activities; motion picture projection activities;
- d. Broadcasting and television activities; computer programming, consulting, and related services; information service activities;
- e. Mining support service activities.

The above economic sectors are determined according to Decision No. 27/2018/QĐ-TTg dated July 6, 2018 of the Prime Minister promulgating the Vietnamese Standard Industrial Classification System.

(iii) Entities engaged in the production of prioritized supporting industry products and key mechanical products.

Prioritized supporting industry products are identified under Decree No. 111/2015/ND-CP; key mechanical products are identified under Decision No. 319/QĐ-TTg of 2018.



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(iv) Small and micro enterprises as defined under the Law on Supporting Small and Medium Enterprises 2017 and Decree No. 80/2021/ND-CP.

The economic sector or field of the enterprise, organization, household, household business, or individual must be one in which the entity is conducting production or business activities and generating revenue in either 2024 or 2025.

Conclusion: According to Decree No. 82/2025/ND-CP, eligible entities for tax and land rent payment extensions in 2025 include enterprises, organizations, households, household businesses, and individuals that are engaged in business and generate revenue in 2024 or 2025 in priority economic sectors, sectors heavily affected by economic conditions, small and micro enterprises, and units producing prioritized supporting industry products and key mechanical products. Classification is based on the Vietnam Standard Industrial Classification under Decision No. 27/2018/QĐ-TTg and other relevant legal documents.

II. Provisions on Extension of Tax Payment Deadlines

1. Extension of VAT Payment Deadlines (excluding VAT on imports)

a. Decree No. 82/2025/ND-CP provides for the extension of VAT payment deadlines for eligible entities. VAT payable in the following periods is subject to extension:

- From February to June 2025, for monthly VAT filers;
- Quarter 1 and Quarter 2 of 2025, for quarterly VAT filers.

b. Specific extension periods are as follows:

- VAT payable for February, March, and Quarter 1/2025: extended for 6 months from the statutory deadline.
- VAT payable for April, May, June, and Quarter 2/2025: extended for 5 months from the statutory deadline.

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c. Extended VAT payment deadlines:

- February 2025 tax period: no later than September 20, 2025;
- March 2025: no later than October 20, 2025;
- April 2025: no later than October 20, 2025;
- May 2025: no later than November 20, 2025;
- June 2025: no later than December 20, 2025;
- Quarter 1/2025: no later than October 31, 2025;
- Quarter 2/2025: no later than December 31, 2025.

In the case where enterprises or organizations have branches or affiliated units that file VAT declarations separately, these units are also eligible for extension if their activities fall within the supported sectors. Otherwise, they are not entitled to the extension.

2. Extension of Corporate Income Tax (CIT) Deadlines

a. Extension of Corporate Income Tax (CIT) Payment Deadline:

- Enterprises and organizations eligible for support under Article 3 of Decree No. 82/2025/ND-CP shall be granted an extension for the provisional payment of CIT for the first and second quarters of 2025.
- The extension period is **05 months**, counted from the statutory deadline for tax payment as prescribed by the laws on tax administration.

b. Branches and affiliated units:

- If they file CIT declarations separately and operate in eligible sectors, they are also entitled to the extension.
- Otherwise, the extension does not apply.

3. Extension of VAT and PIT Deadlines for Household and Individual Businesses

Household and individual businesses operating in the sectors specified in Clauses 1, 2, and 3 of Article 3 are eligible to defer VAT and PIT amounts arising in 2025.

The deadline for payment of these taxes is extended to December 31, 2025.

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4. Extension of Land Rent Payment Deadlines

- a. Entities eligible under Article 3 of the Decree who are directly leased land by the State under annual rental payment decisions or contracts are entitled to defer 50% of land rent due for the first installment of 2025.
- b. Extension period: 6 months from May 31, 2025.
- c. This provision applies even if the entity holds multiple land lease decisions/contracts and operates in various sectors, as long as at least one activity falls within the supported sectors under Clauses 1, 2, and 3 of Article 3.

Conclusion: Decree No. 82/2025/ND-CP provides clear and specific regulations aimed at supporting enterprises, organizations, households, and individuals operating in prioritized sectors amid ongoing economic challenges. VAT (excluding imports), CIT, PIT, and land rent are eligible for payment extensions of 5 to 6 months, depending on the specific case. This policy supports cash flow, ensures business continuity, and fosters economic recovery. However, proper verification of eligibility according to Article 3 is required, and all deferred taxes must still be paid in full by the extended deadlines.



We hope this summary of Decree No. 82/2025/ND-CP on Extension of Deadlines for Payment of VAT, CIT, PIT, and Land Rent in 2025 will be useful to our valued readers.

Sincerely,

Key updates in Decree No. 70/2025/ND-CP amending Decree 123/2020/ND-CP prescribing invoices and records

On March 20, 2025, the Government issued Decree No. 70/2025/ND-CP amending and supplementing certain provisions of Decree No. 123/2020/ND-CP on the management of invoices and records. This Decree takes effect from June 1, 2025, introducing significant changes in the application of e-invoices, particularly for enterprises and tax authorities.

1. Expansion of applicable entities: Foreign suppliers

Clause 1, Article 1 of Decree No. 70/2025/ND-CP supplements the regulations by allowing foreign suppliers who do not have a permanent establishment in Vietnam but conduct e-commerce, digital platform-based business, and other services to voluntarily register for the use of electronic invoices.

Accordingly, foreign suppliers may voluntarily register to use e-invoices through the electronic portal of the General Department of Taxation designated for foreign suppliers without a permanent establishment in Vietnam.

The inclusion of foreign suppliers in the group of entities eligible to use electronic invoices aligns with the trend of globalization and the rapid growth of cross-border e-commerce. This move is not only a measure to strengthen tax administration but also a strategic step for Vietnam to proactively adapt its policies in response to the digitalization of international business activities.



Key updates in Decree No. 70/2025/ND-CP amending Decree 123/2020/ND-CP prescribing invoices and records

2. Additional entities required to use e-invoices generated from cash registers

According to Clause 8, Article 1 of Decree No. 70/2025/ND-CP amending and supplementing Article 11 of Decree No. 123/2020/ND-CP, the following cases are now required to use electronic invoices generated from cash registers that are directly connected to the tax authority's system for real-time data transmission:

- (i) Business households and individual business owners with annual revenue of 1 billion VND or more (according to Clause 1, Article 51; Clause 2, Article 90; Clause 3, Article 91 of the 2019 Tax Administration Law), along with enterprises conducting sales of goods and services directly to end consumers, such as shopping centers, supermarkets, and retail systems (excluding items such as cars, motorcycles, motorbikes, and other motorized vehicles);
- (ii) Establishments providing food and beverage services, restaurants, and hotels;
- (iii) Units operating in the fields of passenger transportation, road transport support services, performing arts, entertainment, recreation, and cinemas;
- (iv) Other personal service sectors, as identified according to the classification of sectors in the Vietnam Standard Industrial Classification.

From the above regulations, it can be seen that the requirement for mandatory use of electronic invoices generated from cash registers applies to business households, individual business owners, and enterprises operating in retail, food and beverage, accommodation, transportation, entertainment, and related fields aims to enhance the effectiveness of supervision.

3. Integration of fee receipts into electronic invoices

According to point b, clause 3, Article 1 of Decree No. 70/2025/ND-CP, in cases where the tax, fee, and charge collection agency and the service provider jointly collect taxes, fees, charges, and payments for goods sales or service provision from a single customer, they are permitted to integrate the tax, fee, and charge receipt with the invoice into a single electronic format to be delivered to the buyer. This integrated electronic invoice must fully include all the information of both the electronic invoice and the electronic receipt, while complying with the format prescribed by the tax authority.

The integration of tax and fee receipts into electronic invoices under Decree No. 70/2025/ND-CP represents an important advancement in the modernization of tax management, bringing benefits to both businesses and state management agencies.

Key updates in Decree No. 70/2025/ND-CP amending Decree 123/2020/ND-CP prescribing invoices and records

4. Adjustment of invoice issuance timing

According to the new provision at point a, clause 6, Article 1 of Decree No. 70/2025/ND-CP amending clauses 1 and 2 of Article 9 of Decree No. 123/2020/ND-CP, the timing for issuing invoices for each type of transaction is specifically determined as follows:

- For the sale of goods (including the sale or transfer of public assets and goods under the national reserve category), the invoice issuance timing is the moment the seller transfers ownership or the right to use the goods to the buyer, regardless of whether payment has been received.

For exported goods (including processing-exported goods), the seller has the right to determine the timing of issuing the electronic invoice (whether it is a commercial invoice, value-added tax invoice, or sales invoice). However, this timing must be no later than the next working day from the date the goods are confirmed cleared by customs authorities, in accordance with customs laws.

- For service provision activities, the invoice issuance timing is the moment the service is completed supplying, regardless of whether payment has been received, including services provided to foreign organizations and individuals. In cases where the service provider collects payment before or during the service provision, the invoice issuance timing is the moment of payment collection, except for deposits or advances intended to ensure the performance of contracts for highly specialized services such as accounting, auditing, tax-financial consulting, valuation, technical surveying and design, supervision consulting, and construction investment project preparation.

- Additionally, the new decree also supplements provisions on the timing of invoice issuance for insurance business activities; traditional lottery ticket sales and instant-result lotteries; casino operations and electronic games with prizes.

From the above amendments, it is evident that the new provisions in Decree No. 70/2025/ND-CP clarify and provide more detailed guidance on the timing of invoice issuance, tailored to each specific type of transaction. Clearly defining the invoice issuance timing for sales activities, export of goods, and service provision plays a crucial role in ensuring the accuracy and consistency between invoice data and revenue recognition timing. This, in turn, enhances tax management efficiency and reduces errors in tax declaration and payment.

Decree No. 70/2025/ND-CP marks an important step forward in completing the legal framework on invoices and documents, especially in the context of digital transformation and international economic integration. Businesses, organizations, and individuals involved need to update and comply with the new regulations to ensure smooth and lawful business operations.

Precedent no. 20/2018/AL on the Establishment of Labor Contractual Relationship after the probationary period

In the labor relationship between an employee and an employer, entering into a probationary contract is one of the mandatory conditions for determining the rights and obligations of the parties. It also serves as a basis for forming a labor contract after the probationary period ends. However, in practice, many cases occur where, after the probationary period ends as per the probation contract, the employee and employer do not sign a labor contract, and the employer instead proposes to extend the probation. This significantly affects the legitimate rights and interests of the employee, which are protected by law. But does the law allow for the probation period to be extended? Through this article, TNTP's lawyers share our commentary on probation contracts, the probation period, and the issue of its extension.

A. SUMMARY OF PRECEDENT NO. 20/2018/AL

"Mr. Tran Cong T started working at L Limited Liability Company under a job offer letter dated August 20, 2013, which stated: "Type of labor contract: Fixed-term (12 months or more). Probation period: 2 months."

After the probationary period (from September 9, 2013, to November 9, 2013), Mr. T did not receive any notification about his probation results but continued working.

L Company claimed that Mr. T failed to meet the job requirements after the 2-month probation, so they decided to extend his probation by another month to give him a chance to complete his tasks and allow more time to evaluate his abilities. However, there were no documents indicating any agreement between Mr. T and the company regarding this probation extension.

On February 24, 2014, Mr. T filed a lawsuit regarding unilateral termination of his labor contract, requesting:

1. Annulment of Decision No. 15/QĐKL-2013 dated December 29, 2013, by L Company on the unilateral termination of his labor contract ("Decision 15/QĐKL-2013"); and
2. Compensation as per legal regulations for the company's unilateral termination of the labor contract.



Precedent no. 20/2018/AL on the Establishment of Labor Contractual Relationship after the probationary period

In the **First Instance Labor Judgment No. 01/2014/LĐ-ST dated August 12, 2014**, the People's Court of Binh Thuan Province ruled to: (i) Dismiss Mr. T's request to annul Decision 15/QĐKL-2013; (ii) Dismiss Mr. T's claims for compensation, salary, social insurance, and health insurance during the time he was not allowed to work at L Supermarket – Branch B.

In the Appellate Labor Judgment No. 01/2015/LĐ-PT dated April 13, 2015, the Appellate Court of the Supreme People's Court in Ho Chi Minh City upheld the first-instance judgment. Mr. T continued to submit a petition for cassation review. The Judges' Council of the Supreme People's Court, during cassation proceedings, annulled the Appellate Labor Judgment No. 01/2015/LĐ-PT dated April 13, 2015, and the First Instance Labor Judgment No. 01/2014/LĐ-ST dated August 12, 2014, of the Binh Thuan People's Court, and remanded the case for retrial at the Phan Thiet City People's Court, Binh Thuan Province.

The Supreme Court's Judges' Council concluded: The relationship between L Company and Mr. T after the probation period was a labor relationship. L Company had not signed a labor contract with Mr. T, nor did it have any collective labor agreement or internal labor regulations. Hence, there were no grounds to assess whether Mr. T had failed to complete the work. The court of first instance and the appellate court's conclusion that Mr. T regularly failed to perform the job and dismissal of his lawsuit were groundless.

B. COMMENTS ON PRECEDENT NO. 20/2018/AL

Based on the case summary, TNTP offers the following comments:

First, regarding the probation period:

According to Clause 2, Article 25 of the 2019 Labor Code: *"The probationary period shall not exceed 60 days for jobs requiring professional or technical qualifications of college level or higher"*. Thus, the maximum probationary period is 60 days. In this case, Mr. T started work on August 20, 2013, with a specified contract type and a 2-month probation period.

The probation period from September 9, 2013, to November 9, 2013, totaled 60 days—compliant with the law. Accordingly, the employer **must not extend** this maximum 60-day period under any circumstance.

Precedent no. 20/2018/AL on the Establishment of Labor Contractual Relationship after the probationary period

Second, regarding the labor relationship:

Pursuant to Clause 1, Article 27 of the 2019 Labor Code and Clause 1, Article 7 of Decree 05/2015/NĐ-CP: Only the transition from a probationary contract to a labor contract is stipulated. Therefore, within **3 days before the end of the probation**, the employer is obliged to notify the employee of the probation results. However, Mr. T received no such notice from L Company and continued working until **December 19, 2013**. L Company's failure to notify Mr. T by November 6, 2013, violated the legal notice period.

L Company asserted that after the two-month probation period, Mr. T did not meet the job requirements. Therefore, the company decided to extend his probation for an additional month to give him an opportunity to complete his tasks and to allow more time for evaluating his performance. However, there were no documents indicating that Mr. T and L Company had reached any agreement regarding the extension of the probation period.

Furthermore, a representative of L Company admitted that after the probation period ended, Mr. T had become an official employee under a fixed-term labor contract of 12 months. Thus, there is sufficient basis to affirm that the relationship between Mr. T and L Company after the probation period constituted a labor contract relationship.

Accordingly, it is clear that in cases where the probation is deemed satisfactory, the employer is obliged to notify the employee of the probation results **within three days before the end of the probation period** and enter into a labor contract with the employee. If the employer fails to provide such notification within the legally prescribed time frame and no other agreement is made between the parties, then the relationship between the employee and the employer is considered to be a labor contract relationship.

In the dispute presented in Precedent No. 20/2018/AL, the Judges' Council of the Supreme People's Court determined that the labor relationship between the employee and the employer shall be deemed a formal labor contract if, after the conclusion of the 60-day probationary period, no other agreement has been reached by the parties.

This represents the official stance of the Supreme People's Court regarding the establishment of labor relations between employees and employers following the end of the probation period, to be applied in resolving similar labor disputes.

Precedent no. 20/2018/AL on the Establishment of Labor Contractual Relationship after the probationary period

C. PRACTICAL APPLICATION

First, regarding the probation period: The dispute in Precedent No. 20/2018/AL centers on establishing a labor contract post-probation. However, the Supreme Court did not address whether the probation extension was mutually agreed upon. TNTP's view is that if the employee **fails the probation**, the employer **cannot**: Extend the probation period, or Sign a **second probation** contract.

Second, regarding the labor relationship: If the employee continues working after probation without another agreement, a labor contract is considered established. Any **later communication** from the employer about the probation results **does not affect** the already-established labor contract.

In practice, some employers bypass the legal probation limit by signing "training or apprenticeship contracts" to prolong the probation period. Upon completion, they enter into labor contracts.

This **significantly affects** the legitimate rights and interests of employees.

This concludes TNTP's commentary on **Precedent No. 20/2018/AL**. This case highlights the importance of knowing the legal provisions surrounding probation periods, the obligation to inform employees of probation outcomes, and the transition from probationary contracts to formal labor contracts.



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