

The Andersen logo features a stylized white wing above the word "ANDERSEN" in a white, serif, all-caps font. The background of the entire page is a satellite-style image of Earth at night, showing city lights and the curvature of the planet against a dark, starry sky. A red diagonal band runs across the bottom of the image.

ANDERSEN®

VIETNAM

Legal and Tax Digest

February 2026

Advertisement

Decree No. 342/2025/ND-CP dated December 26, 2025 on “Detailed Regulations on Several Provisions of the Law on Advertising (No. 16/2012/QH13, as amended and supplemented by Law No. 75/2025/QH15)”

This decree, which entered into effect on February 15, 2026, replaces previous guiding regulations, including **Decree No. 181/2013/ND-CP** and **Decree No. 70/2021/ND-CP**, and introduces more comprehensive and stricter rules, particularly for **advertising of special products/services, online/digital advertising, specialized advertising channels, and state management responsibilities**. It applies to both domestic and foreign organizations/individuals involved in advertising activities in Vietnam.

Key highlights and new provisions

Requirements for special products and services: The decree lists 11 categories of special products and services for which there are strict requirements on advertising content. These include:

- Cosmetics
- Food (including health supplements)
- Medicines, medical devices, and related items

Specific mandatory information and prohibitions apply, such as:

- Cosmetics ads must include the product name, features, responsible entity, and international warnings. The ads are **prohibited** from containing images, uniforms, or names of doctors or pharmacists to imply medical effects.
- Ads for dietary and health supplements and medical nutrition must include specific language (details included in the decree), both written and verbal, although short ads (<15 seconds) are exempt from the verbal requirement, but the wording must be clearly displayed.

Online and digital advertising: The decree provides significant consumer protection updates:

- Non-fixed-position ads (pop-ups, overlays, etc.) must allow **immediate closure** for static images and **a maximum of a 5-second wait** for videos/animated content before the skip/close button appears.
- **Prohibited:** Fake or misleading close icons, multi-step closures, or deceptive designs.
- Platforms must enable easy reporting of violations, remove non-compliant ads **within 24 hours** of a request, and store ad records for **three years**.
- Annual reporting and contact notifications are required for online service providers (including foreign cross-border platforms).

Other notable regulations

The decree specifies:

- Requirements for licensing of specialized advertising programs and channels.
- Rules for network-connected advertising screens (cybersecurity compliance, no unauthorized data collection).
- Rules on advertising in films and on commune-level radio for national brands.
- Regulations for foreign advertising enterprises: Representative offices must follow existing rules (Decree No. 07/2016/ND-CP); cross-border platforms must declare server locations and prioritize cooperation.

Transitional arrangements: Existing permits/approvals under prior decrees remain valid until replaced or revoked. Pending applications follow the rules at the time of submission.

This decree continues the move toward modernizing Vietnam’s advertising framework, especially in the digital space, by enhancing users’ experience (e.g. anti-intrusive ads), transparency, and the accountability of platforms/advertisers.

Tax

Decree No. 373/2025/ND-CP dated December 31, 2025 on “Amending and Supplementing Decree No. 126/2020/ND-CP Guiding the Law on Tax Administration”

This decree, which entered into effect on February 14, 2026, streamlines tax procedures, cuts compliance burdens, boosts transparency, and aligns with the 2024 Land Law by clarifying value added tax (“VAT”) and personal income tax (“PIT”) declaration periods, PIT finalization for multi-source income, land financial obligations (trigger dates, expanded calculations, faster notifications), and simplified forms. These changes support Vietnam’s administrative reform and digital tax transformation, reducing penalties and enabling faster, more predictable electronic compliance. Key amendments and highlights are provided below.

Tax declaration periods for VAT and PIT

- Taxpayers eligible for quarterly VAT declaration may opt to declare PIT quarterly.
- If a taxpayer declares quarterly but later fails to meet the conditions (e.g. revenue exceeds the threshold):
 - They must switch to monthly declaration from the next period; and
 - They are required to resubmit monthly declarations for prior quarters (if applicable) and calculate any late payment interest.
- **Important relief:** No administrative penalties for late submission of declarations due to the change in declaration period (exemption from fines for resubmitted forms).
- **Practical impact:** Reduces the penalty risk for small- and medium-sized enterprises and individuals in adjusting periods, encouraging voluntary corrections.

Finalization of PIT for residents with multiple income sources

- Residents with salary/wage income from two or more sources must submit finalization dossiers to the tax authority that manages the **organization that paid the taxpayer the largest portion of their income in the year.**

- If the income from multiple sources are in equal amounts, the taxpayer can choose between them.
- Tax authorities will automatically transfer incorrectly submitted dossiers via the national tax database system.
- **Practical impact:** This simplifies the process for employees with multiple jobs, freelancers, or expatriates, since it decreases the need to travel between tax offices by increasing electronic handling.

Land-related financial obligations

- The date of tax obligations arising from land-use fees/land rent follows Clause 3, Article 155 of the 2024 Land Law (i.e. the date of the land allocation decision or receipt by the competent authority of a valid application).
- The decree expands the types of cases where tax authorities have the authority to calculate and notify the taxpayer of the land rent/taxes, including land without decisions/contracts, supplementary amounts, or other land revenues.
- Shorter notification deadlines for land-related financial obligations: Seven days (organizations), five days (households/individuals), three days (PIT from real estate).
- The land authorities must provide missing data within five days.
- **Practical impact:** Faster processing, reduced disputes over timing, and better cash flow predictability—especially beneficial for real estate projects and land tenants.

Deadlines for payment of land rent and supplementary amounts

- First-time payment: Within 30 days of notification.
- From the second year onward: Option to pay once (by May 31) or in two installments (50% by May 31, remainder by October 31).
- Supplementary/adjusted amounts: Payable within 30 days of notification.
- **Practical impact:** Greater flexibility for cash flow management, particularly for industrial zone lessees or property developers.

Replacement of forms and transitional provisions

- Completely replaces Appendix I (list of tax declaration dossiers) and Appendix II (forms/samples) of Decree 126/2020.
- For the 2025 tax period (finalization in early 2026): Continue using old forms under Decree 126/2020 and Circular 80/2021/TT-BTC.
- New forms apply from 2026 declarations on, supporting e-filing and digital signatures.
- Significant reduction in required documents (e.g. scanned copies accepted; some appendices eliminated).
- **Practical impact:** Smooth transition—no immediate changes for 2025 filings; easier digital compliance starting in 2026.

Taxpayers should review their Q1/2026 declarations against the new rules, update their eTax/iHTKK systems from February 14, 2026, and consult their local tax authority for guidance on land-related cases. Businesses with land assets or multi-income employees will see the most immediate benefits.

Authors and Contacts



Ho Huynh Thanh Thuy Nga
Legal Associate
nga.ho@vn.andersen.com



Pham Ngoc Thuan
Director
thuan.pham@vn.Andersen.com