

TAX ALERT

9 December, 2025

KEY AMENDMENTS AND ADDITIONS UNDER DECREE NO. 310/2025/ND-CP ON ADMINISTRATIVE SANCTIONS IN TAXATION AND INVOICING

The Decree sets out several notable amendments as follows:

1. The definition of 'Force Majeure' is introduced in Clause 10 (supplemented after Clause 9 of Decree No. 125/2020/ND-CP) 2 December 2025

"10. Force majeure events include: natural disasters, catastrophes, epidemics, fires, unexpected accidents, wars, riots, strikes, or any event that occurs objectively, is unforeseeable, and cannot be remedied by the taxpayer despite having taken all necessary measures and within their permissible capacity."

2. The Decree amends and supplements Point a, Clause 1, Article 3 to clarify and expand the entities subject to administrative penalties for violations relating to taxation and invoicing, comprising three main groups:

- a. The taxpayer who directly commits the violation.
- b. Organizations or individuals authorized to act on behalf of the taxpayer (e.g., accounting service providers, tax advisory firms) – if they commit violations while performing the authorized obligations, they shall be subject to penalties in their own capacity.
- c. Constituent entities responsible for filing obligations (applicable to multinational enterprise groups under the Global Minimum Tax – Pillar 2). If such entities violate the requirements on registration, declaration, payment of top-up tax, or submission of prescribed notifications, they shall be subject to administrative penalties.

3. The Decree amends Points a, b, and c of Clause 3; and supplements Points d, e, and g to Clause 3, Article 5 in order to standardize and rationalize the principles for aggregating violations when imposing administrative penalties in the field of taxation and invoicing. Accordingly:

- Misdeclaration of tax procedure data (Point a): All misdeclared items in tax dossiers submitted on the same day are subject to only one penalty, applying the highest penalty bracket among the violations.
- Late submission of tax returns (Point b): The late submission of multiple tax returns for the same type of tax on the same day is penalized as a single violation, applying the highest penalty bracket.
- Late submission of invoice-related notifications/reports (Point c): The late submission of multiple notifications or reports of the same type relating to invoices, for the same tax obligation and on the same day, is penalized as a single violation, applying the highest penalty bracket.
- Issuing invoices at an incorrect time (Point d): Multiple violations still within the statute of limitations and handled under the same penalty decision are considered a single violation. However, the penalty level is determined based on the total number of invoices issued at the incorrect time.

- Failure to issue invoices (Point e): A similar aggregation principle applies; the penalty bracket is determined based on the total number of invoices not issued.
- Misdeclaration of multiple items in a single tax dossier (Point g):
 - + If all incorrect items fall under procedural violations: A single penalty shall be imposed, applying the highest procedural penalty bracket.
 - + If the same dossier contains both procedural violations and misdeclaration leading to tax underpayment or tax evasion (under Articles 16 and 17): Only the violation of misdeclaration leading to tax underpayment or tax evasion (the heavier sanction) shall be penalized; no additional penalties apply to procedural violations.

4. Clause 3, Article 9 stipulates the principle of exemption from administrative penalties for violations that are self-remedied by the taxpayer.

- Conditions for penalty exemption: The taxpayer must voluntarily file a supplementary declaration and fully pay the underpaid tax to the state budget.
- Time requirement: The supplementary declaration and tax payment must be completed before the tax authority or any other competent authority issues a decision on inspection/audit at the taxpayer's premises, or before the violation is detected through any other means.

5. The Decree amends Clause 2, Article 22 as follows: “2. A monetary fine ranging from VND 20,000,000 to VND 50,000,000 shall be imposed for the act of giving or selling invoices.”

6. The Decree amends and supplements Clause 2, Clause 3, and Clause 6, Article 24 as follows:

No.	Category of Violations & Transaction Type	Number of Non-Compliant Invoices	Form & Level of Penalties
I. ISSUING INVOICES AT AN INCORRECT TIME			
1	Promotion, advertising, giving, donation, gifting, salary payment, internal consumption, and lending/borrowing of goods.	01 invoice	Warning sanction
		From 02 to fewer than 10 invoices	Fine from 500,000 VND to 1,500,000 VND
		From 10 to fewer than 50 invoices	Fine from 2,000,000 VND to 5,000,000 VND
		From 50 to fewer than 100 invoices	Fine from 5,000,000 VND to 15,000,000 VND
		From 100 invoices or more	Fine from 15,000,000 VND to 30,000,000 VND
2	Sale of goods, provision of services.	01 invoice	Fine from 500,000 VND to 1,500,000 VND
		From 2 to fewer than 10 invoices	Fine from 2,000,000 VND to 5,000,000 VND
		From 10 to fewer than 20 invoices	Fine from 5,000,000 VND to 15,000,000 VND
		From 20 to fewer than 50 invoices	Fine from 15,000,000 VND to 30,000,000 VND



No.	Category of Violations & Transaction Type	Number of Non-Compliant Invoices	Form & Level of Penalties
2	Sale of goods, provision of services.	From 50 to fewer than 100 invoices	Fine from 30,000,000 VND to 50,000,000 VND
		From 100 invoices or more	Fine from 50,000,000 VND to 70,000,000 VND

II. FAILURE TO ISSUE INVOICES

1	Promotion, advertising, giving, donation, gifting, salary payment, internal consumption, and lending/borrowing of goods.	01 invoice	Warning sanction
		From 2 to fewer than 10 invoices	Fine from 1,000,000 VND to 2,000,000 VND
		From 10 to fewer than 50 invoices	Fine from 2,000,000 VND to 10,000,000 VND
		From 50 to fewer than 100 invoices	Fine from 10,000,000 VND to 30,000,000 VND
		From 100 invoices or more	Fine from 30,000,000 VND to 50,000,000 VND
2	Sale of goods, provision of services.	01 invoice	Fine from 1,000,000 VND to 2,000,000 VND
		From 2 to fewer than 10 invoices	Fine from 2,000,000 VND to 10,000,000 VND
		From 10 to fewer than 20 invoices	Fine from 10,000,000 VND to 30,000,000 VND
		From 20 to fewer than 50 invoices	Fine from 30,000,000 VND to 50,000,000 VND
		From 50 invoices or more	Fine from 60,000,000 VND to 80,000,000 VND

The Decree takes effect from 16 January, 2026.

Should you have any concerns during the process of implementing the regulations, please contact us.

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