



RSM TAKEAWAYS

ADVISOR'S CHOICE: BEYOND NEWSLETTER

Q3/2025

TAX

Key changes to domestic VAT & VAT withholding tax rules in Vietnam

On 1 July, the Government and Ministry of Finance issued Decree 181/2025 and Circular 69/2025, offering detailed guidance on key provisions under the new VAT Law – which officially came into effect the same day.

Read more [here](#).



Highlights from Vietnam's newly amended corporate income tax (CIT) law

The amended CIT law introduces significant changes to modernize Vietnam's tax system, aiming to expand the taxpayer base, adjusting tax rates, and enhancing incentive structures for specific sectors and regions.

Read more [here](#)

Key updates to social insurance and labor laws

The amended 2024 Social Insurance Law and Decree 158/2025/ND-CP, effective from 1 July 2025, introduce major changes to expand employee benefits, enhance flexibility, and promote participation in voluntary social insurance.

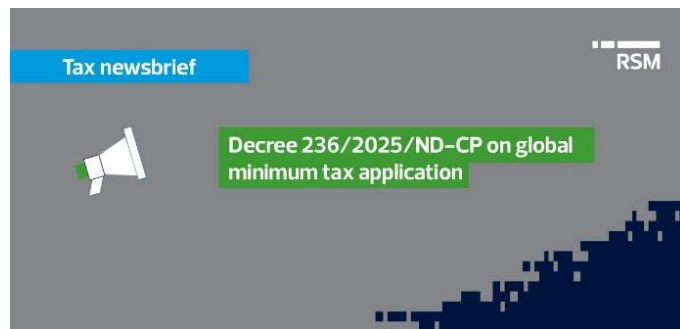
Read more [here](#)



Key updates from the amended enterprise law 2025

The newly updated enterprise law (EL) 2025 brings sweeping changes to improve corporate transparency, tackle financial misconduct, and simplify business operations.

Read more [here](#).



Decree No. 236/2025/ND-CP (Decree 236)

On 29 August 2025, Vietnam issued Decree 236/2025/ND-CP guiding the implementation of the global minimum tax, effective from 15 October 2025 for the 2024 tax year.

Read more [here](#).

Updates on key tax policies & legal documents in August 2025

RSM Vietnam keeps businesses informed with the latest regulations, official letters, and tax guidance to support compliance and proactive planning.

Read more [here](#).



BUSINESS



Strategy meeting 2025–2026

In July 2025, RSM Vietnam held the 2025–2026 Strategy Meeting in Nha Trang, bringing together management teams from across the firm.

The annual event served as a valuable platform to reflect on our performance amidst a rapidly evolving market landscape and to align on strategic priorities for the year ahead.

Read more [here](#).

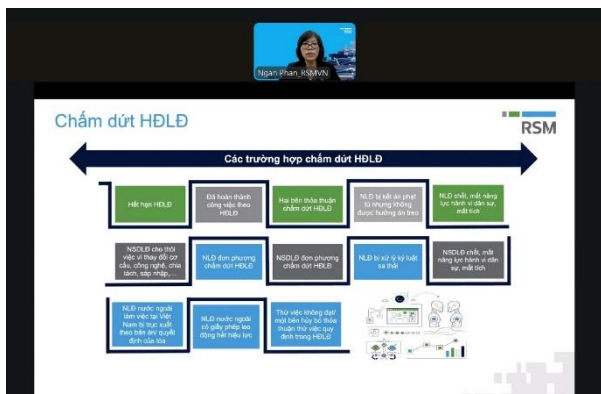
EVENT

[Webinar] Accounting for operating leases: Key differences between VAS and IFRS 16

Nearly 200 attendees joined our webinar "Accounting for Operating Leases: Key Differences between VAS and IFRS 16" on 18 September 2025.

RSM Vietnam experts shared IFRS 16's impact on financial reporting and compliance, offering practical insights for a smooth transition.

Read more [here](#).



[Co-host webinar] Implementation of the 2025 labor law and social insurance provisions

Over 600 attendees joined our webinar co-hosted with ICONIC on the 2025 Labor law & Social insurance updates.

The session provided practical insights for HR, legal, and business leaders navigating Vietnam's evolving labor landscape.

Read more [here](#).

RSM VIETNAM'S SERVICES

- Audit & Assurance
- Tax
- Transaction advisory
- Transfer pricing
- Business process solutions
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- IT advisory
- Country desks

Contact Us

Business Development

T: +84 28 3827 5026

E: business@rsm.com.vn

3A Floor, L'MAK The Signature
147-147Bis Hai Ba Trung Street, Xuan Hoa Ward,
Ho Chi Minh City, Vietnam

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