



RSM TAKEAWAYS

ADVISOR'S CHOICE: BEYOND NEWSLETTER

Q4/2025

ASSURANCE

Decree No.90/2025/NĐ-CP amends and supplements the Law on Independent Audit

The Government issued Decree No. 90/2025/NĐ-CP amending and supplementing certain provisions of Decree No. 17/2012/NĐ-CP dated 13 March 2012, which details and guides the implementation of the Law on Independent Audit.

Read more [here](#).

Assurance updates

RSM



Decree 90/2025/NĐ-CP amends and supplements the Law on Independent Audit



IFRS news

RSM



Introduction to the draft guidance on applying IAS and IFRS in Vietnam

Introduction to the draft guidance on applying IAS & IFRS in Vietnam

The draft guidance on the application of IAS and IFRS in Vietnam marks a significant step forward in the country's journey toward financial transparency and global integration.

Read more [here](#).

TAX CONVERSATION SERIES

Episode 1 – Tax control framework vs. Tax risk management

Tax Conversation Series was back with a deep dive into the fundamentals, shaping the effective tax governance: Tax control framework vs. Tax risk management, led by Mr. Lam Le – Partner of RSM Vietnam.

Read more [here](#).



EVENT



[Webinar] Related parties and financial statement disclosures: Standards, risks and practical insights

Led by RSM Vietnam experts, the session explored key aspects of VAS 26, including the definition of related parties, common disclosure risks, and how strong governance and internal controls enhance transparency.

Read more [here](#).

[Webinar] Tax in Motion 2026 in HCMC & Da Nang

Our Tax in Motion 2026 seminars delivered a clear, practical update on the key regulatory changes shaping the 2026 compliance landscape, helping businesses better understand upcoming regulatory changes and feel more confident.

Read about Tax in Motion in HCMC [here](#).

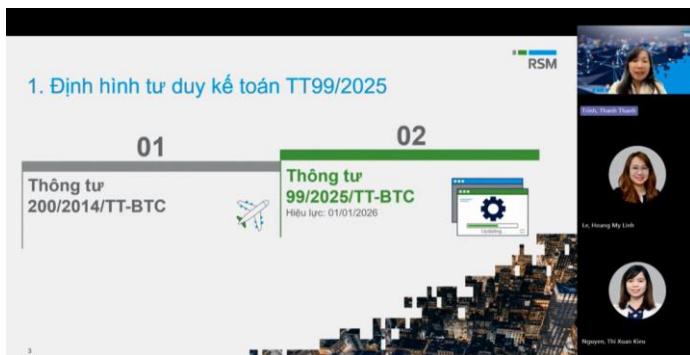
Read about Tax in Motion in Da Nang [here](#).



[Webinar] Understanding Circular 99/2025/TT-BTC: Essential accounting updates

With the insights shared by our experts, the session provided a practical breakdown of the new regulations, highlighting both the policy objectives and their real-world impact on businesses.

Read more [here](#).



[TP Chat with Ngoc – Episode 1]

Decoding transfer pricing: From principles to reality

TP chat with Ngoc – the new series making transfer pricing way easier for businesses, started the first episode on December 2025.

The first session delivered clear, practical insights into the full transfer pricing lifecycle, key TP principles and methodologies, helping participants manage TP risks, and build long-term compliance.

Read more [here](#).



INSIGHT ARTICLES

The clock is ticking: When and How to make your year-end transfer pricing adjustment in Vietnam.

This article highlights key timing considerations, regulatory nuances, and practical approaches for managing TP adjustments effectively under Vietnam's local rules.

Read more [here](#).



CbCR in Vietnam: FY2024 obligations, audit trends, and pillar two considerations

For multinational groups, now is the time to review your CbCR obligations and assess whether your FY 2024 report meets the "Qualified CbCR" criteria.

Read more [here](#).

BUSINESS

Office visit from Regional Leader of RSM Asia Pacific

On 6 November, RSM Vietnam was delighted to welcome Stephen Darley – Regional Leader of RSM Asia Pacific – to our Ho Chi Minh City offices.

The visit marked an inspiring meeting with our local leadership teams, highlighting shared goals in strengthening collaboration, delivering greater client value, and empowering our people to grow.

Read more [here](#).



RSM World Day 2025

To celebrate RSM World Day 2025, RSM Vietnam visited Village Chance, a school and shelter supporting disadvantaged children and people with disabilities in Ho Chi Minh City.

With the heartfelt contributions of RSM Vietnam, we provided funding to support nutritious meals and educational opportunities for the children, spreading the spirit of our theme: "Time to Give Back".

Read more [here](#).



RSM VIETNAM'S SERVICES

- Audit & Assurance
- Tax
- Transaction advisory
- Transfer pricing
- Business process solutions
- Risk advisory
- 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
Vo Thi Sau Ward, District 3
Ho Chi Minh City, Vietnam

This newsletter is only intended for information about the new laws enacted, not for advice or applying to specific cases. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. RSM Vietnam as well as members in RSM network shall not be responsible for any loss whatsoever sustained by any person who relies on this communication. Please refer to your advisors for specific advice.

RSM Vietnam is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm, each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

© RSM International Association, 2026. All rights reserved.