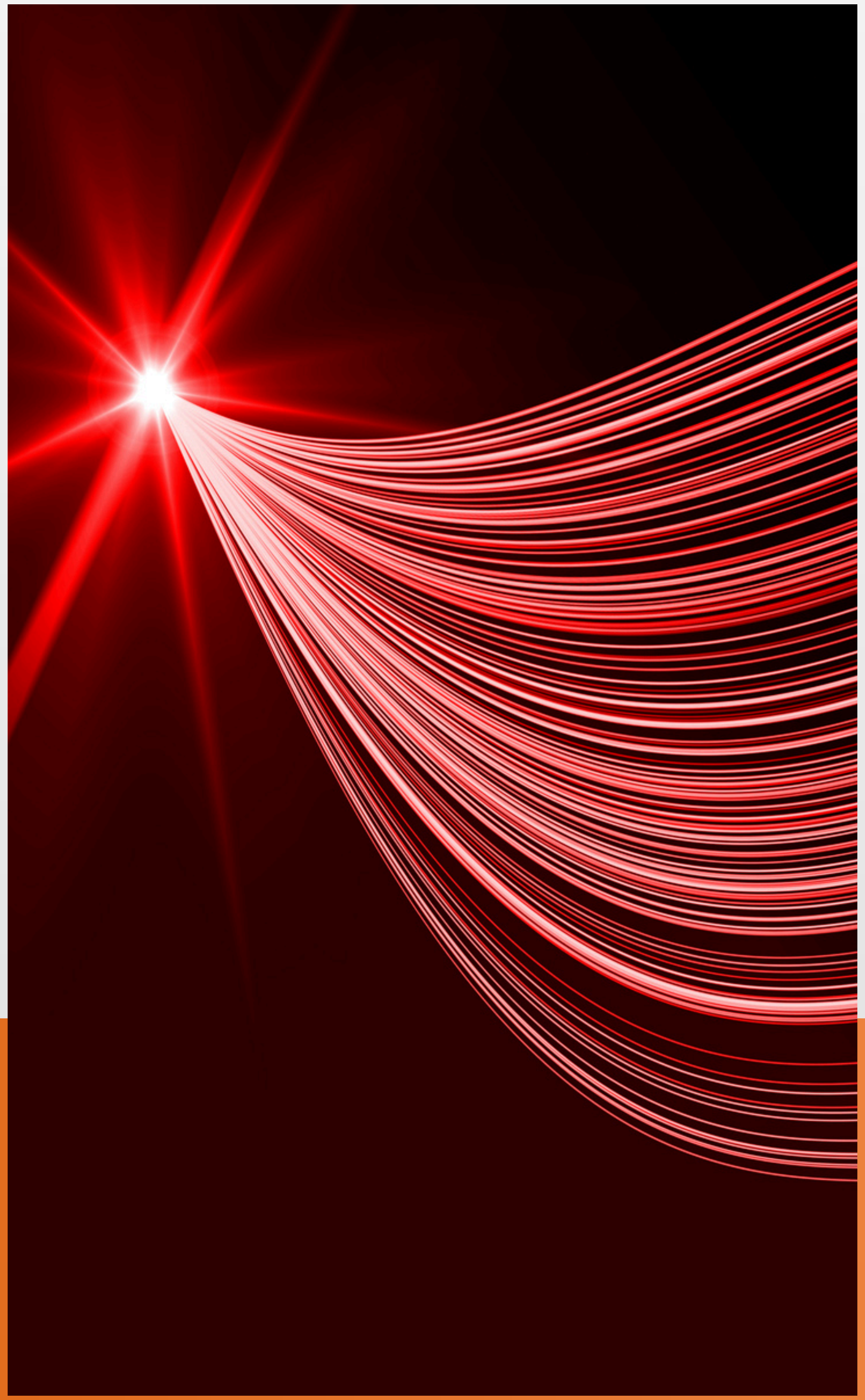

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DECREE 245/2026/ND-CP

LATEST GUIDELINES ON TAX EXTENSION FOR 2026

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Decree 245/2026/ND-CP: Latest Guidelines on Tax Extension for 2026

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1. Subjects eligible for tax and land rent extension in 2026

The policy of extending the deadline for tax and land rent payment in 2026 applies to certain groups of taxpayers who meet the prescribed conditions.

Accordingly, enterprises, organizations, branches, and affiliated units that declare value-added tax or corporate income tax separately with their direct managing tax authorities, as well as households, business households, and business individuals operating in supported industries and sectors, may be considered for an extension of the deadline for paying taxes and land rent.

Economic sector, field	Specific inclusions
Manufacturing	• Agriculture - forestry – fishery • Textiles, apparel, leather, wood, straw, paper, rubber and plastics, metals, non-metals, electronics, computers, optics, automobiles, ... • Construction • Chemicals, coke, refined petroleum, motorcycles, motorbikes, ... • Crude oil and natural gas (NO extension for CIT on crude oil, condensate, natural gas collected under agreements and contracts)
Business, services	• Transportation, warehousing, accommodation, catering, real estate, mining support, ... • Education and training, healthcare and social activities. • Labor, tourism, arts, entertainment, publishing, printing, broadcasting, television, technology, ...
Priority products	• Supporting technologies prioritized for development (Decree No. 111/2015/ND-CP); • Key mechanical products (Decision No. 319/QD-TTg).

Decree 245/2026/ND-CP: Latest Guidelines on Tax Extension for 2026

2. Tax and land rent payment deadlines extended under Decree 245/2026/ND-CP

Under Decree 245/2026/ND-CP, taxpayers eligible for the extension policy will have their payment deadlines deferred for certain taxes and land rents incurred in 2026. This extension applies to value-added tax, including the allocated value-added tax amount and the tax amount payable each time it is incurred; temporarily paid corporate income tax; personal income tax of business households and business individuals; and 50% of the land rent payable in 2026.

The extension period is calculated from the end of the tax and land rent payment deadline in accordance with the law on tax administration. However, it should be noted that this extension policy does not apply to value-added tax at the import stage.

Tax Type / Subject	Tax Period	Original Deadline	Extended Deadline	Extension Period
VAT & PIT of business households, business individuals (monthly declaration)	May 2026	20/6/2026	20/11/2026	5 months
	June 2026	20/7/2026	21/12/2026	5 months
	July 2026	20/8/2026	21/12/2026	4 months
	August 2026	20/9/2026	21/12/2026	3 months
	September 2026	20/10/2026	21/12/2026	2 months

Decree 245/2026/ND-CP: Latest Guidelines on Tax Extension for 2026

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2. Tax and land rent payment deadlines extended under Decree 245/2026/ND-CP

Tax Type / Subject	Tax Period	Original Deadline	Extended Deadline	Extension Period
VAT & PIT of business households, business individuals (quarterly declaration)	Quarter II/2026	31/7/2026	02/11/2026	3 months
	Quarter III/2026	31/10/2026	30/12/2026	2 months
VAT on imported goods	—	Per customs declaration	NOT EXTENDED	—
Temporarily paid CIT	Quarter II/2026	31/07/2026	02/11/2026	3 months
		31/10/2026	30/12/2026	2 months
Land rent (50% of the incurred amount payable in 2026)	First Period	31/05/2026	02/11/2026	5 months

Decree 245/2026/ND-CP: Latest Guidelines on Tax Extension for 2026

2. Tax and land rent payment deadlines extended under Decree 245/2026/ND-CP

One point to note is that if a taxpayer files a supplementary tax return for the extended tax period and the supplementary filing increases the payable tax amount, the additional tax amount will still be extended if the supplementary return is submitted before the end of the extended deadline. Conversely, if the supplementary return is submitted after the extended deadline expires, the additional tax amount will not be eligible for the extension policy.

For enterprises, organizations, business households, and business individuals operating in multiple industries and fields, if at least one industry or field belongs to Appendix I issued with Decree 245/2026/ND-CP, the taxpayer is entitled to an extension for the entire amount of VAT, CIT, and PIT payable in accordance with the Decree. However, this principle does not apply to land rent; the extension of land rent needs to be considered according to specific conditions applicable to the land rent incurred in 2026.

3. Procedures for Implementing Tax Payment Extension

Taxpayers must still declare VAT and PIT monthly or quarterly in accordance with the law on tax administration. However, they are not yet required to pay the incurred tax amounts for the periods extended under the Decree. Eligible taxpayers only need to submit 01 Written Request for tax and land rent extension using the Form in Appendix II issued with this Decree to their direct managing tax authority via electronic means, direct submission, or postal service. The request is submitted once to apply to the entire tax and land rent amounts incurred during the extended periods.

Normally, the written request for extension is submitted at the same time as the monthly or quarterly tax return. If not submitted at the same time as the tax return, the deadline for submitting the Written Request for extension is November 2, 2026. If the taxpayer submits the Written Request for extension to the tax authority after November 2, 2026, they will not be granted a tax or land rent extension under this Decree.

After receiving the Written Request for extension, the tax authority will automatically update the extended tax and land rent payment deadlines on the Tax Administration Information System based on the tax return, tax registration data, and tax obligation management information. Taxpayers will not receive a notification of extension approval from the tax authority; the extension is implemented automatically if all prescribed conditions are met.

In case the tax authority or competent state agency determines that the taxpayer is not eligible for the extension, the taxpayer must pay in full the tax, land rent, late payment interest, and penalties (if any) in accordance with the law. Therefore, businesses need to proactively review the application conditions before requesting an extension to minimize tax risks.

For basic construction projects using state budget capital or ODA capital, when making payments through the State Treasury, the investor must attach the Written Request for extension or a notice that the tax authority has received the contractor's Written Request for extension.

During the extension period, the State Treasury does not yet deduct VAT; upon the expiration of the extension period, the contractor must pay the fully extended VAT amount. If there is no dossier proving that the contractor has requested an extension, the State Treasury will deduct VAT as prescribed.

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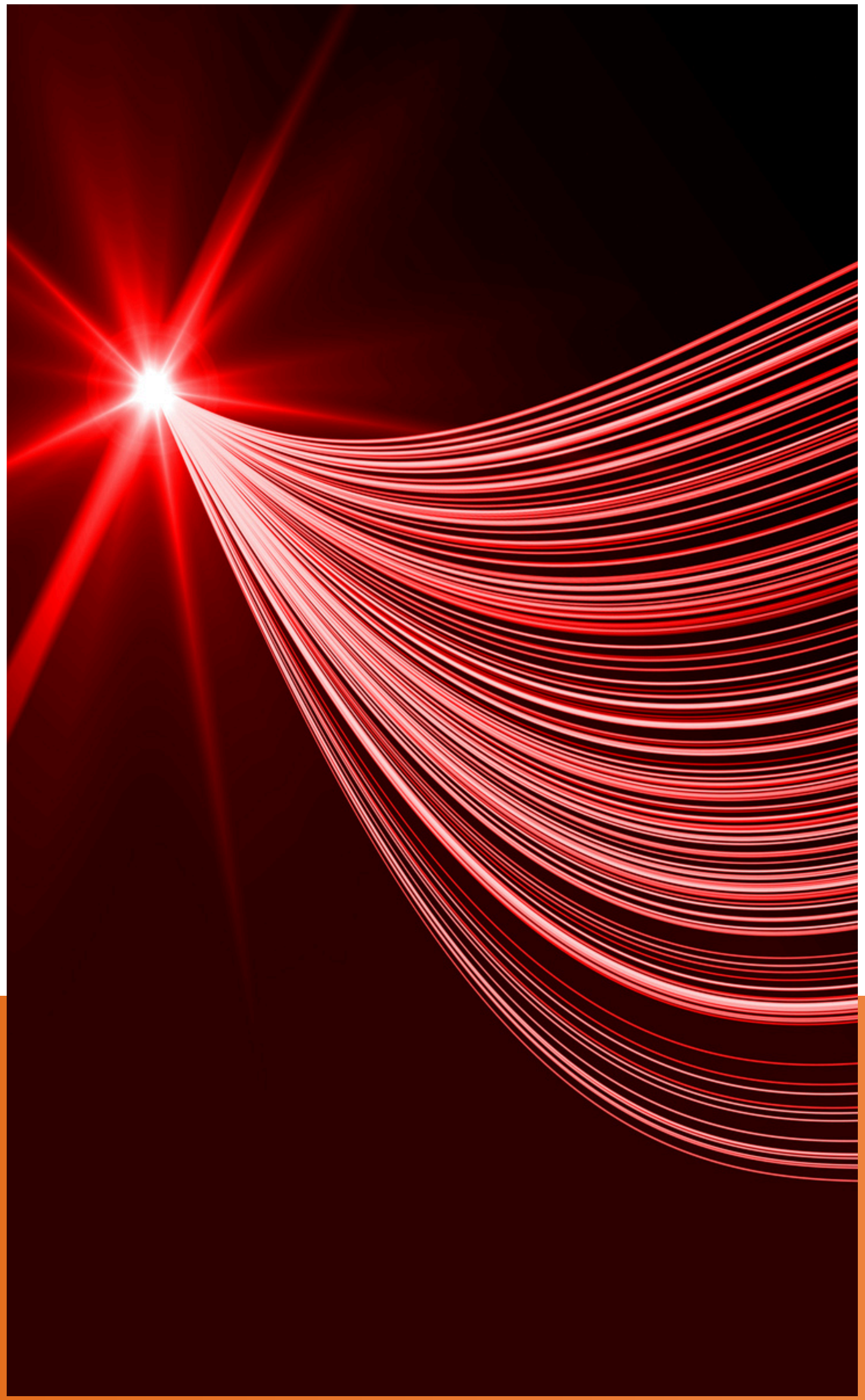
4. Handling of Late Payment Interest

During the extended period, taxpayers will not be charged late payment interest on the extended tax and land rent amounts, even in cases where the Written Request for extension is submitted after filing the tax return, filing a supplementary return that increases the payable tax amount, or when the competent authority determines an additional payable tax amount through inspection or examination. In case the Tax Administration Information System has automatically calculated late payment interest, the tax authority will adjust and cancel the calculated late payment interest for the extended period as prescribed.

Decree 245/2026/ND-CP takes effect from the date of signing and applies until the end of December 30, 2026. After the extension period under the Decree ends, taxpayers must fulfill their tax and land rent payment obligations in accordance with the deadlines prescribed by the law on tax administration and fully pay the extended tax and land rent amounts. If the taxpayer has completed paying the taxes or land rent eligible for extension before the Decree takes effect, the paid amount will not be adjusted, offset, or refunded under the Decree's extension policy.



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