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## People Advisory Services Tax Alert

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# Decree 49 on thresholds for applying temporary exit suspension

This Alert provides update on Decree No. 49/2025/ND-CP issued by the Government on 28 February 2025 (Decree 49), which regulates the thresholds for applying temporary exit suspension.

Decree 49 takes effect from the date of signing and covers the following areas:

- The threshold for tax debt and the duration of the debt applicable to cases subject to temporary exit suspension
- The forms of notification to taxpayers regarding the application of temporary exit suspension measures and the cancellation of temporary exit suspension.

Decree 49 stipulates the application of the threshold for tax debt and the duration of the debt in cases of temporary exit suspension, as well as the forms of notification regarding the temporary exit suspension, specifically as follows:

Applicable Subjects		Forms of Notification
<b>Case 1</b>	Individuals engaged in business, household business owners are subject to enforcement of administrative decisions regarding tax management if: <ul style="list-style-type: none"><li>▪ Have tax debts of VND50million or more</li><li>▪ The tax debts exceed the payment deadline for more than 120 days</li></ul>	<ul style="list-style-type: none"><li>▪ By electronic means via the taxpayer's electronic tax account</li></ul> Or <ul style="list-style-type: none"><li>▪ Notification on the electronic information portal of tax management authority in case electronic notification cannot be sent</li></ul>

Applicable Subjects		Forms of Notification
<b>Case 2</b>	<p>Individuals being the legal representatives of enterprises, cooperatives, or cooperative unions are subject to enforcement of administrative decisions regarding tax management if:</p> <ul style="list-style-type: none"> <li>▪ Have tax debts of VND500million or more</li> <li>▪ The tax debts exceed the payment deadline for more than 120 days</li> </ul>	<ul style="list-style-type: none"> <li>▪ By electronic means via the taxpayer's electronic tax account</li> </ul> <p>Or</p> <ul style="list-style-type: none"> <li>▪ Notification on the electronic information portal of tax management authority in case electronic notification cannot be sent</li> </ul>
<b>Case 3</b>	<p>Individuals engaged in business, household business owners, individuals being the legal representatives of enterprises, cooperatives, or cooperative unions are no longer operating at the registered address if:</p> <ul style="list-style-type: none"> <li>▪ Have tax debts exceed the payment deadline</li> <li>▪ Have not fulfilled their tax obligations after 30 days from the date the tax management authority notifies about temporary exit suspension measures</li> </ul>	<ul style="list-style-type: none"> <li>▪ Notification on the electronic information portal of the tax management authority immediately after issuing the notification regarding the taxpayer's non-operation at the registered address</li> </ul>
<b>Case 4</b>	<p>Vietnamese citizens exiting the country for permanent residence abroad, Vietnamese citizens residing abroad, foreigners before exiting from Vietnam who have tax debts that have exceeded the payment deadline and have not fulfilled their tax obligations</p>	<ul style="list-style-type: none"> <li>▪ By electronic means via the taxpayer's electronic account as soon as there is information about Vietnamese citizens preparing to exit the country for permanent residence abroad, Vietnamese citizens residing abroad, or foreigners preparing to exit</li> </ul> <p>Or</p> <ul style="list-style-type: none"> <li>▪ Notification on the electronic information portal of the tax management authority in case electronic notification cannot be sent</li> </ul>

In addition, Decree 49 also guides tax management authorities and immigration management authorities on the timing of applying temporary exit suspension measures as well as the method for removing the temporary exit suspension when the taxpayer has fulfilled their obligations, specifically as follows:

- After 30 days from the date the tax management authority sends a notification about the application of temporary exit suspension measures, if the taxpayers in cases 1, 2, and 3 mentioned above have not fulfilled their tax obligations, the tax management authority will send a document regarding the temporary exit suspension to the immigration management authorities to implement the temporary exit suspension for the aforementioned taxpayers.
- In cases where the taxpayer has fulfilled their tax obligations, the tax management authority will immediately issue a notification to remove the temporary exit suspension and send it to the immigration management authorities. The temporary exit suspension will be canceled by the immigration management authorities within 24 hours from the time of receiving the notification from the tax management authority.
- Notifications regarding the temporary exit suspension and the cancellation of the temporary exit suspension are sent to the immigration management authorities through data transmission between the information technology application systems of the tax management authority and the immigration management authorities **or** by paper document in cases where electronic transmission cannot be performed.

Taxpayers should pay attention to the new rules in Decree 49 about exit suspensions, particularly the thresholds for tax debts and the timelines for compliance. To mitigate the risk of travel disruptions, it is essential to ensure that tax obligations are settled in a timely manner. Additionally, conducting regular checks and reconciliations of tax payments and debts will facilitate proactive management of tax compliance status and help identify any potential issues early on.



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