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## People Advisory Services Tax Alert

September 2025

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# Resolution 278/NQ-CP specialized session on legislative development on September 2025 (First session)

On 13 September 2025, the Government issued Resolution No. 278/NQ-CP specialized session on legislative development on September 2025 (first session). During this session, the Government discussed and provided feedback on nine key draft laws covering political, economic, social, security, defense, and foreign affairs sectors.

Among these, the Government assigned the Ministry of Finance to lead and coordinate with relevant ministries and agencies to finalize the Draft Law on Personal Income Tax, ensuring the following:

- Legal consistency with the Constitution and related laws (e.g., Land Law, Securities Law, Social insurance Law)
- Enhanced tax administration to ensure accurate, sufficient, timely, and fair tax collection across taxpayers
- Expanded tax exemptions, including severance allowances, various subsidies, and living allowances paid by Vietnamese agencies abroad, etc.
- Progressive tax rate structure to follow option 2 as proposed in Report No. 570/TTr-BTC dated 7 September 2025
- Thorough impact assessment on business income taxation to avoid disruption, while implementing the policy to eliminate fixed tax quotas in line with Resolution No. 68-NQ/TW<sup>1</sup> and Resolution No. 198/2025/QH15<sup>2</sup>
- Clear taxation of gold trading income to enhance market transparency and curb speculation
- Strengthened decentralization and delegation, allowing the Government to regulate dynamic issues in detail

<sup>1</sup> Resolution No. 68-NQ/TW issued by the Politburo on 4 May 2025 about private sector development.

<sup>2</sup> Resolution No. 198/2025/QH15 issued by the National Assembly on 17 May 2025 regarding special mechanisms and policies for private sector growth.



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