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# DECREE 252/2026/ND-CP: NOTABLE CHANGES TO TAX ADMINISTRATION PROVISIONS


On June 30, 2026, the Government promulgated Decree 252/2026/ND-CP, which took effect on July 1, 2026, providing details and measures for organizing and guiding the implementation of the Law on Tax Administration (**Decree 252**). Promulgated based on reviewing and overcoming practical issues that arise during the practical implementation of tax administration laws, Decree 252/2026/ND-CP also aims to elaborate new provisions of the Law on Tax Administration 2025 to meet regulatory demands in the context of the digital economy, the digital transformation of public administration, and the emergence of new business models. Below is the analysis by NHQuang&Associates on the notable developments introduced by Decree 252:

***First***, Decree 252 improves provisions on completion of tax payment obligations. To ensure consistency with the Law on Tax Administration 2025 and to improve the management mechanism for corporate restructuring, conversion of enterprise types, and overseas profit remittance by foreign investors, Decree 252 has amended and supplemented several key provisions such as:

**(i)** Supplementing the provision on inheritance of all tax rights and obligations upon conversion of enterprise type. Accordingly, the post-conversion enterprise shall inherit all tax rights and obligations of the predecessor, including taxes payable, deductible value-added taxes, and overpaid tax amounts. The new enterprise must complete the tax payment obligations of the converted enterprise from the date the Enterprise Registration Certificate is issued.
**(ii)** Supplementing a provision on conditions for overseas profit remittance by foreign investors. Decree 252 clarifies that enterprises may only remit profits abroad if they have no outstanding tax debts at the time of remittance. They must also pay in full all taxes, other amounts payable to the state budget, late

payment interests, and administrative fines due. Furthermore, upon terminating investment activities, enterprises must fulfill all obligations under the Law on Tax Administration, including taxes that are not yet due.

It can be seen that these amendments and supplementation improve the tax administration legal framework as well as the mechanism for inheriting tax rights and obligations, thereby securing state revenue during corporate restructuring or profit remittance abroad.

***Second***, Decree 252 perfects provisions on exit suspension of taxpayers. Based on the principle of facilitating taxpayers to proactively handle and promptly rectify their violations of tax payment obligations while minimizing impacts on their entry and exit, Decree 252 has amended and supplemented several provisions as follows:

**(i)** Adjusting regulations on exit suspension towards facilitating taxpayers to rectify their violations. For example, in the cases where taxpayers do not operate at their registered address, Decree 252 stipulates that the exit suspension shall only apply to individual businesses, heads of household businesses, beneficial owners of enterprises, and legal representatives of enterprises, cooperatives or cooperative unions *after 120 days* from the date the tax authority issues a notification that they are not operating at the registered address but they still fail to perform procedures to restore or deactivate their tax identification number. This replaces the pre-existing regulation where such individuals shall be suspended from exit when having *overdue tax debts and after 30 days* from the date of notification by the tax authority.
**(ii)** Loosening the conditions to cancel the suspension from exit. Previously, taxpayers have to fulfill their entire tax obligations to have the suspension lifted. However, under Decree 252, tax authority shall cancel the suspension from exit if the outstanding tax debt is reduced to less than 50 million Vietnamese Dong for individual/household businesses, or less than 500 million Vietnamese Dong for enterprises, cooperatives, and cooperative unions in certain cases.
**(iii)** Shortening the time limit for canceling the exit suspension. Under Decree 252, as soon as a taxpayer meets the necessary conditions, the tax authority shall issue a notification on the Tax Administration Information System to the immigration authority. The immigration authority shall then cancel the suspension from exit based on this electronic notification. This replaces the previous provision of cancellation thereof within 24 hours under Decree 49/2025/ND-CP.

***Third***, Decree 252 amends and supplements provisions on withholding and payment on behalf the taxes withheld for e-commerce business activities. This is one of the noteworthy reforms of Decree 252, reflecting the goal of enhancing tax administration efficiency for e-commerce transactions by clearly defining the responsibilities of platform owners and sellers, for instance:

**(i)** Supplementing the responsibility of e-commerce platform owners to withhold and pay withheld taxes on behalf of foreign suppliers. Under new provisions, owners of e-commerce platforms with online ordering and payment functions (both domestically and internationally) are responsible for withholding and paying on behalf the value-added tax and corporate income tax due for each transaction of goods or services generating revenue in Viet Nam by foreign suppliers operating on their platform. For taxes already withheld, declared, and paid on their behalf by platform owners, foreign suppliers are not required to further declare or pay taxes for relevant transactions.
**(ii)** Supplementing a coordination mechanism to avoid double tax withholding for the same transaction: If a Vietnamese business organization has already withheld and paid taxes on behalf for a transaction on an e-commerce platform with online ordering and payment functions, it must electronically notify the platform owner under clause 4 Article 43 of Decree 252 so that the platform owner shall not perform a duplicate withholding for the same transaction.
**(iii)** Supplementing the responsibility to store and provide information for tax administration purposes. Specifically, business organizations in Viet Nam and e-commerce platform owners must store relevant information and documents and provide them to tax authorities upon request.

In addition to these points, Decree 252 also addresses other important issues that directly impact corporate governance and tax compliance. Enterprises should proactively update and review these new provisions to adjust their internal procedures and mitigate legal risks relating to tax obligation performance. Should our Valued Clients and readers wish to learn more about the provisions of Decree 252 or other legal matters relating to tax administration, NHQuang&Associates stands ready to accompany and provide any advisory support you may need.