




WINWIN AUDIT

Newsletter 08/2025



Make Everything Better

1. Some notable changes in Decree No. 219/2025/NĐ-CP dated August 7, 2025 (Decree 219) on foreign workers working in Vietnam.



Decree 219 provides for the conditions, order, and procedures for the issuance, re-issuance, extension, and revocation of work permits (WPs), as well as confirmation of exemption from work permit requirements for the following subjects:

Foreign employees (FEs) working in Vietnam in accordance with Article 157 of the Labor Code. Pursuant to Clauses 1, 2, and 9, Article 154 of the Labor Code, foreign employees working in Vietnam are not subject to the issuance of work permits.

The notable changes under Decree No. 219 are as follows:

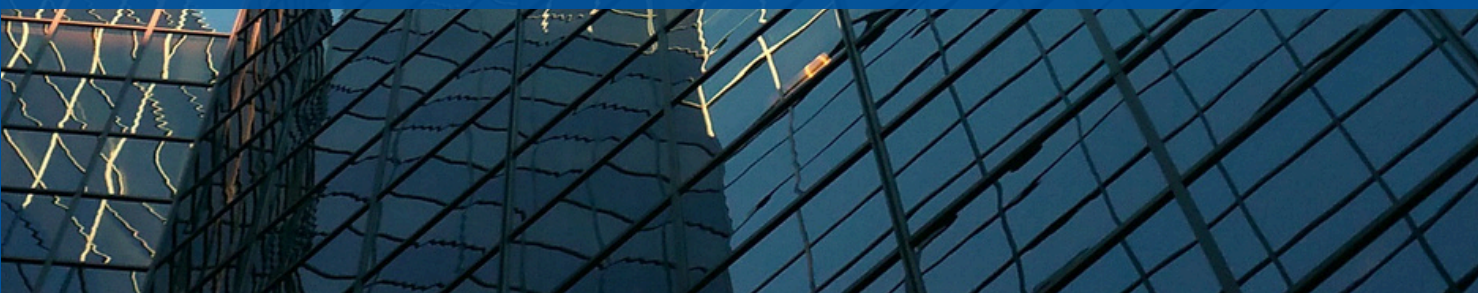
a. Applicable Entities and Circumstances

- The work experience requirement for experts is reduced to only two years for those holding a bachelor's degree or higher; additionally, experts working in the fields of finance, science, and technology are required to hold a bachelor's degree or higher and have at least one year of work experience relevant to the position intended for the foreign employee.
- A distinction is made between executive managers and managerial personnel, specifically: an executive manager must have at least three years of relevant work experience in the field corresponding to the position intended for the foreign employee in Vietnam.

Specifically, 15 cases in which foreign employees are not required to obtain a work permit are stipulated, including: (i) foreign employees whose total working time in Vietnam does not exceed 90 days within a calendar year (with no restriction on the number of entries into Vietnam); and (ii) foreign employees confirmed by ministries, ministerial-level agencies, or provincial People's Committees to be working in the fields of finance, science, technology, innovation, national digital transformation, and other priority areas for socio-economic development.

b. Application Dossier

Documents of foreign employees for the issuance, re-issuance, extension of work permits, and for confirmation of exemption from work permit requirements must be consularly legalized, translated into Vietnamese, and notarized in accordance with law, except where consular legalization is exempted by law.

- With respect to the procedures for confirmation of exemption from work permit requirements, the application form for confirmation of exemption from work permits shall be updated in accordance with the templates attached to this Decree.
 - For work permit application procedures, the explanatory document on the demand for foreign employees, submitted by the employer, has been consolidated into the work permit application dossier in accordance with the templates attached to this Decree.
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1. Some notable changes in Decree No. 219/2025/NĐ-CP dated August 7, 2025 (Decree 219) on foreign workers working in Vietnam.

c. Validity period of work permits/confirmation papers

- The maximum validity period of work permits and certificates of exemption from work permit requirements is two years, and such period shall be determined based on the following documents: the intended labor contract; the written document of the foreign party assigning the foreign employee to work in Vietnam; and the business registration certificate, establishment license, operating license, or equivalent of the agency, organization, or enterprise.
- A work permit may be extended only once, and the extension period shall not exceed two years.

d. Provisions on the Revocation of Work Permits and Certificates of Exemption from Work Permit Requirements

This Decree clearly stipulates the cases in which work permits or certificates of exemption from work permit requirements shall be revoked, including: (i) expiration of the work permit; (ii) failure of the employer or the foreign employee to comply with regulations on issuance, re-issuance, or extension of the work permit; (iii) the foreign employee being prosecuted and held criminally liable; (iv) a written notice from the overseas employer confirming termination of the employee's work in Vietnam; and (v) termination of business operations by the employer, either in Vietnam or abroad.

Decree 219 takes effect from the date of its promulgation. Win Win recommends that clients further review the transitional provisions set forth in this Decree in order to proactively grasp relevant information and make timely adjustments in the management of foreign employees.

2. On July 8, 2025, Official Letter No. 189/SNV-LĐTLBHXH (Official Letter 189) was issued regarding the application of region-based minimum wages to employees working under labor contracts in Ho Chi Minh City as from July 1, 2025.

c. According to Official Letter No. 189, the application of region-based minimum wages in Ho Chi Minh City is specified in the table below. The principles for application of minimum wages shall be implemented in accordance with Decree No. 74/2024/NĐ-CP.

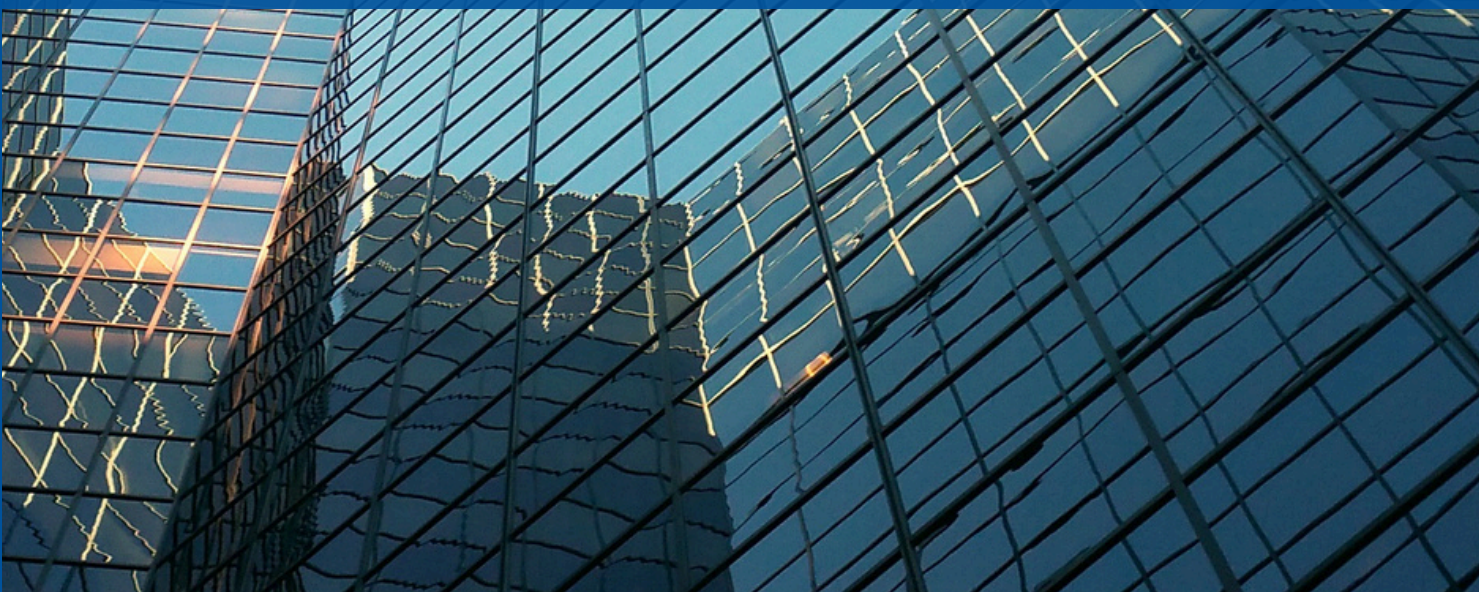
Region	Minimum Wage
Region III: Ai Giao Commune, Binh Xa Commune, Kim Long Commune, Chau Duc District, Xuan Son Commune, Nghia Thanh Commune, Hoa Hiep Commune, Binh Chau Commune, Ho Trach Commune, Xuan Moc District, Hoa Hoi Commune, Bao Lam Commune, Phu Hai Commune, Long Hai Commune, Hong Tho Commune, Long Dien Commune, and Con Dao Special Zone.	Level: VND 3,860,000 per month or VND 18,600 per hour.
Region II: Ba Ria Ward, Long Huong Ward, Tam Long Ward, Binh Khanh Ward, An Thai Dong Ward, Can Gio Ward, and Thang An Ward.	Level: VND 4,410,000 per month or VND 21,200 per hour.
Region I: The remaining communes and wards.	Level: VND 4,960,000 per month or VND 23,800 per hour.

3. On July 22, 2025, the Bac Ninh Tax Department issued Official Letter No. 915/BNI-QLDN1 regarding the determination of taxable income for personal income tax purposes on mid-shift meal allowances.



Specifically:

- If the company organizes in-house meals for employees or purchases industrial catering services, such mid-shift meal allowances shall not be included in the employees' taxable income for personal income tax purposes.
- If the company does not organize in-house meals for employees or purchase industrial catering services but instead provides meal allowances in cash, such allowances shall not be included in the employees' taxable income for personal income tax purposes, provided that the allowance amount complies with the company's labor contracts, collective labor agreements, or internal regulations. Any excess over the prescribed amount shall be included in taxable income.

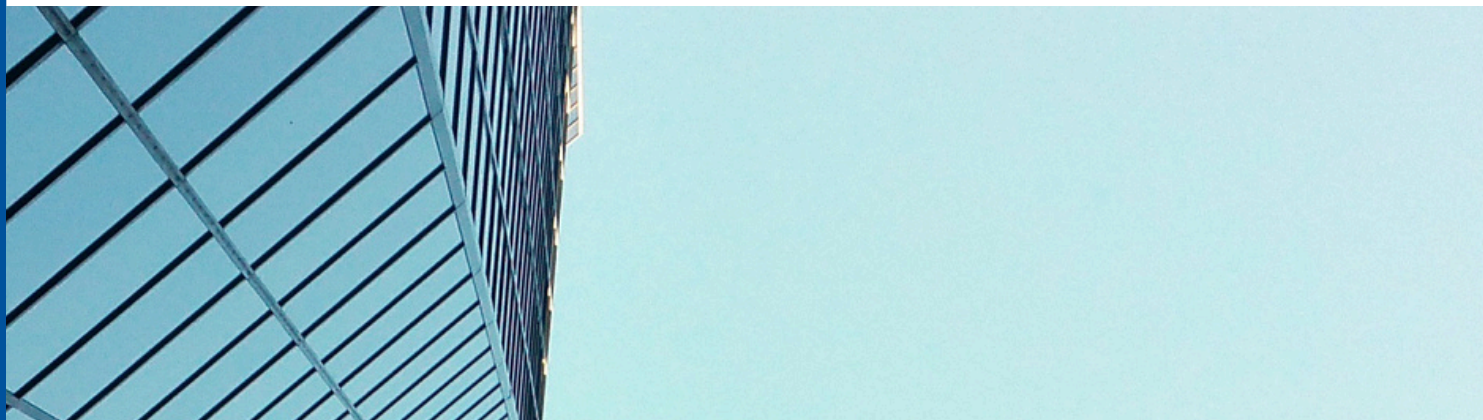


4. On July 18, 2025, the Tax Department issued Official Letter No. 2541/CT-CS regarding other income arising from enterprises' acquisition of goods without payment — which is not entitled to corporate income tax incentives.

Specifically:

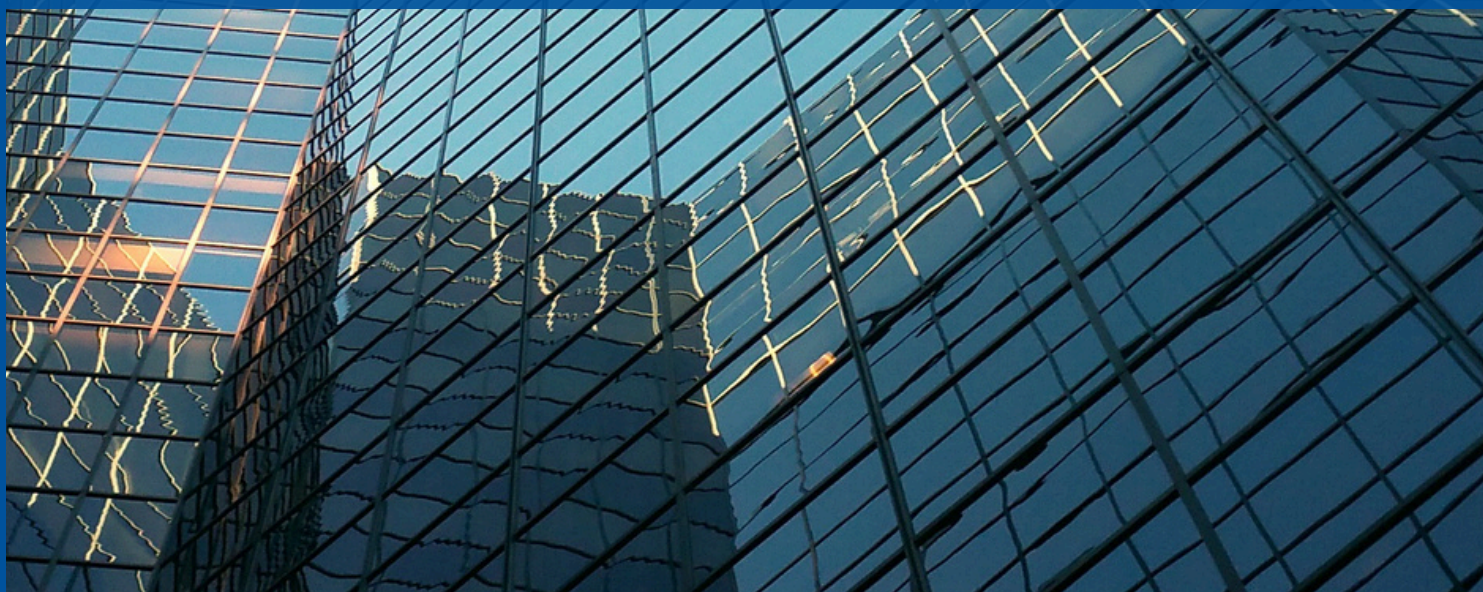
- If an enterprise enjoys tax incentives based on its geographical location but receives goods from foreign suppliers free of charge (such as tools, equipment, raw materials, finished products, etc.), such goods shall be regarded as other income.
- As such income does not fall under the incentivized project, it is not entitled to corporate income tax incentives.

5. On July 23, 2025, the Tax Department issued Official Letter No. 2639/CT-CS regarding value-added tax (VAT) refunds for exported goods and services.



Specifically:

- For enterprises engaged in the export of goods and services with input value-added tax (VAT) of more than VND 300 million that has not yet been credited, VAT refunds shall be made on a monthly or quarterly basis.
- The input value-added tax (VAT) related to export activities must be accounted for separately. If separate accounting is not possible, it shall be determined based on the proportion of export revenue to total revenue.
- Tax declaration dossiers are prepared by tax type and tax period.
- For the same tax type, declarations must be consolidated, except for investment projects entitled to VAT refunds; in such cases, each project must be declared separately.

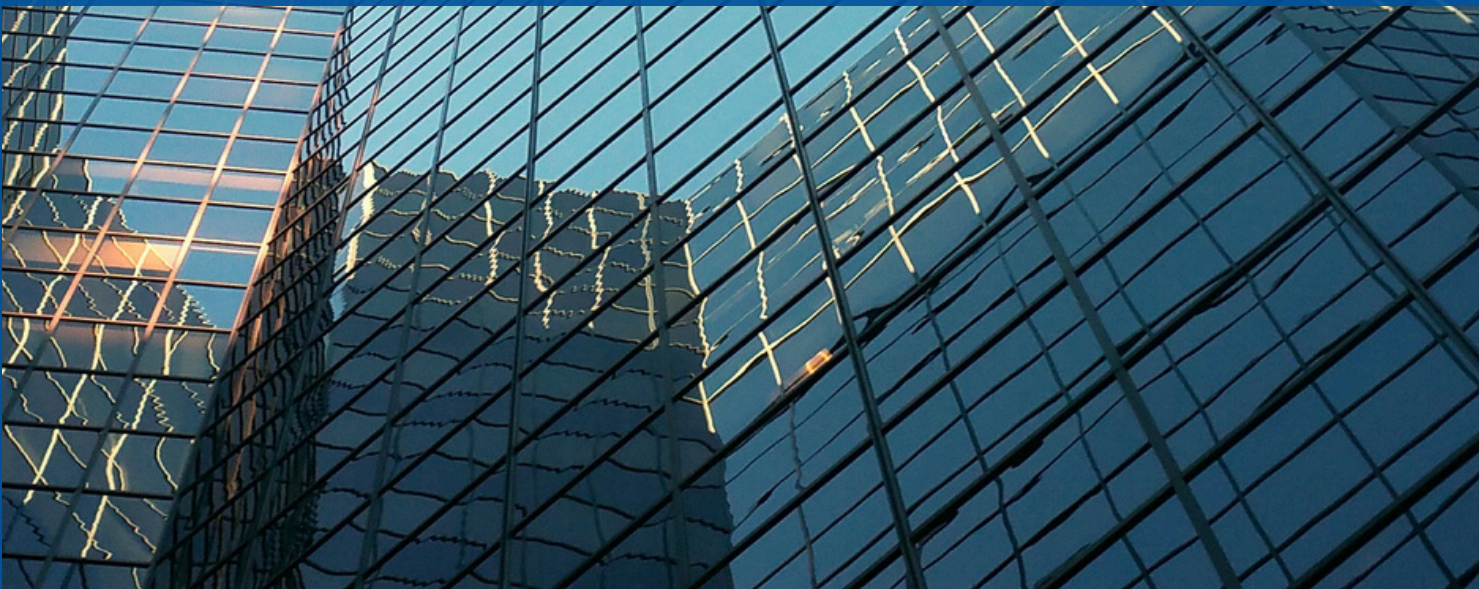


6. On July 21, 2025, the Customs Department issued Official Letter No. 15428/CHQ-NVTHQ providing guidance on the handling of overpaid value-added tax (VAT) at the import stage.



Specifically:

- When a taxpayer has overpaid value-added tax (VAT) at the import stage:
- The customs authority issues a tax refund decision.
- Coordinate with the State Treasury to process the tax refund and notify the competent tax authority in order to monitor and urge them to make the necessary adjustments to the tax declaration.
- Notify the taxpayer to adjust the declaration for the refunded value-added tax (VAT) amount.



7. On July 30, 2025, the Customs Department issued Official Letter No. 16946/CHQ-GSQL providing guidance on customs procedures for enterprises in export processing zones.

Specifically:

- On-site delivery: refers to transactions between domestic enterprises and export processing enterprises, or between export processing enterprises designated by foreign merchants.
- Sale, lease, or borrowing between domestic enterprises and export processing enterprises: determined to be export-import transactions, in accordance with Chapter II of Circular No. 38/2015/TT-BTC, as amended by Circular No. 39/2018/TT-BTC.

Management and monitoring requirements

- When exporting, enterprises must issue an export declaration form and enter “#&XKTC” in the ‘Internal Management Ledger’ column.
- When importing, enterprises must issue an import declaration form and enter the first 11 characters of the export declaration form in the ‘Internal Management Number’ column.
- Sale between export processing enterprises: if both parties complete customs procedures, the guidance of the above provisions shall apply.

8. On July 29, 2025, the Vietnam General Confederation of Labour issued Decision No. 61/QĐ-TLĐ regarding the reduction of trade union fee contribution rates.

Specifically:

- Public service units receiving 100% of salaries from the state budget: Trade union fee = 0.5% of the salary base for mandatory social insurance contributions.
- State-owned enterprises and state-majority joint-stock companies: Trade union fee = 0.5% of the actual salary received (after deduction of social insurance, health insurance, unemployment insurance, and personal income tax), capped at a maximum of 10% of the basic salary.
- Non-state enterprises, non-public service units, cooperative unions, foreign/international organizations in Vietnam, operating offices of foreign investors, and members working abroad: Trade union fee = 0.5% of the salary base for mandatory social insurance contributions, capped at a maximum of 10% of the basic salary.



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The information in the Newsletter is for general and summary purposes. Therefore, you should contact us directly for advice on a case-by-case basis.