International Comparative Legal Guides

Private Client 2021

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10th Edition

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1 Connection Factors

1.1 To what extent is domicile or habitual residence relevant in determining liability to taxation in your jurisdiction?

Under the laws of Vietnam, residence is the most important factor in determining a person's tax liability. Subject to a person's tax residency status, i.e. tax resident or tax non-resident, as well as the type and level of income they earn, the calculation of his or her personal income tax (**PIT**) can vary substantially.

1.2 If domicile or habitual residence is relevant, how is it defined for taxation purposes?

Under the PIT Law of Vietnam, Vietnamese tax residents are those who meet any one of the following criteria:

(a) residing in Vietnam for 183 days or more in either a calendar year or a period of 12 consecutive months from the date of their first arrival; or

(b) having a permanent residence in Vietnam (including a registered residence, which is recorded on the permanent residence card (**PRC**) or temporary residence card (**TRC**), or a leased house in Vietnam with a lease term of 183 days or more in a tax year in case of foreigners); or having a permanent residence in Vietnam, as mentioned above, and residing in Vietnam for less than 183 days but unable to prove tax residence in any other country.

Those who do not meet any of the above-mentioned conditions are considered tax non-residents.

The numbers of days residing in Vietnam refers to one's physical presence in Vietnam based on entry and exit records.

1.3 To what extent is residence relevant in determining liability to taxation in your jurisdiction?

Please see the answer to question 1.1.

1.4 If residence is relevant, how is it defined for taxation purposes?

Please see the answer to question 1.2.

1.5 To what extent is nationality relevant in determining liability to taxation in your jurisdiction?

This is not applicable. Generally, in practice, a Vietnamese citizen is deemed a Vietnamese tax resident while foreign nationals are usually viewed as tax non-residents unless they meet the criteria as mentioned in question 1.2.

1.6 If nationality is relevant, how is it defined for taxation purposes?

This is not applicable.

1.7 What other connecting factors (if any) are relevant in determining a person's liability to tax in your jurisdiction?

Source of income is also a factor in determining a person's liability to tax in Vietnam. Vietnamese tax residents are subject to PIT on their worldwide income, wherever it is paid or received, whilst non-residents are only taxed on incomes incurred within the territory of Vietnam. PIT Law allows certain deductions such as personal allowance and dependent allowance, which would help reduce the taxable employment income.

1.8 Have the definitions or requirements in relation to any connecting factors been amended to take account of involuntary presence in (or absence from) your jurisdiction as a result of the coronavirus pandemic?

No. There are no changes to the definition/requirement as mentioned in question 1.2 above.

2 General Taxation Regime

2.1 What gift, estate or wealth taxes apply that are relevant to persons becoming established in your jurisdiction?

PIT Law expressly provides that inheritances or gifts of (a) real estate, (b) securities or equity interest, and (c) registrable properties such as cars, motorbikes, vessels, planes, guns, etc. shall be taxed at the rate of 10% on the amount in excess of VND 10 million (approximately USD 430). This implies, and it has been a practical approach from the tax authorities, that gifts or inheritances of other forms of assets (including cash) are not subject to PIT. This has left some room for estate planning.

It is important to note that inheritances or gifts in the form of real estate between direct family members, including biological parents, foster parents, in-law parents, grandparents and biological siblings, are exempted from PIT.

There is no wealth tax in Vietnam.

2.2 How and to what extent are persons who become established in your jurisdiction liable to income and capital gains tax?

With respect to employment incomes, tax residents will pay PIT at progressive tax rates from 5% to 35%. There is no designated capital gains tax but the PIT shall apply (a) at the rate of 0.1% on the sale proceeds in relation to incomes from transfers of securities or shares (normally issued by private or public joint stock companies), and (b) at the rate of 20% on the gains in relation to transfers of capital contribution (a form of equity interest in limited liability companies). Incomes from a sale of real estate shall be taxed at the PIT rate of 2% on the sale proceeds.

Both tax residents and non-tax residents are also subject to PIT on other non-employment income, including, but not limited to, business income (including rental income in excess of VND 100 million per year), investment income (interest or dividends) and income from franchising/winning prizes.

2.3 What other direct taxes (if any) apply to persons who become established in your jurisdiction?

There are no other direct taxes.

2.4 What indirect taxes (sales taxes/VAT and customs & excise duties) apply to persons becoming established in your jurisdiction?

VAT is applicable to the sale of goods or provision of services consumed within Vietnam. There are other indirect taxes, such as excise duties and property registration fees (similar to stamp duty).

2.5 Are there any anti-avoidance taxation provisions that apply to the offshore arrangements of persons who have become established in your jurisdiction?

The Law on Tax Administration and other tax laws provide for certain general anti-avoidance taxation provisions. Major considerations include:

(a) The deductibility of interest payments between related parties is subject to a cap of 30% of EBITDA.

(b) The applicability of tax treaty benefits may be denied if the subject transactions fail substance and beneficial ownership tests.

(c) The transfer of foreign companies operating business in Vietnam shall generally be taxed in the same way a transaction takes place in Vietnam, though there are various confusions and controversies following this approach. This is an implication that could materially affect any tax planning, and tax advice should be sought in advance.

It is worth noting that Vietnam does not have any specific rules on controlled foreign companies. That said, the potential tax liability on offshore transfers shall require careful consideration.

2.6 Is there any general anti-avoidance or anti-abuse rule to counteract tax advantages?

Yes. The Law on Tax Administration provides that collusion, connection and cover-up between taxpayers, tax officials and tax authorities, for price transfer and/or tax evasion, are deemed prohibited activities. If taxpayers fail to comply with the obligations of declaring and determining the price of related party transactions or providing relevant information to related party transactions, the tax authorities shall have the authority to make tax adjustments accordingly.

2.7 Are there any arrangements in place in your jurisdiction for the disclosure of aggressive tax planning schemes?

There are no such arrangements.

3 Pre-entry Tax Planning

3.1 In your jurisdiction, what pre-entry estate, gift and/or wealth tax planning can be undertaken?

There is no standard pre-entry inheritance or gift tax planning in Vietnam. Typically, gift or inheritance of cash is preferable as it falls outside the scope of PIT, as mentioned in question 2.1 above. Wealth tax is not applicable in Vietnam.

It is worth noting that Vietnam has a very strict currency control regime. Monies coming in and out of Vietnam are heavily regulated and investors who plan to invest or otherwise bring capital into Vietnam should carefully plan their financing structure.

3.2 In your jurisdiction, what pre-entry income and capital gains tax planning can be undertaken?

There is no standard pre-entry inheritance or gift tax planning in Vietnam. As Vietnam is a worldwide tax system, one should be mindful about their residency status and locally sourced income. In practice, contracting is normally done through corporate vehicles (possibly a foreign entity) if it could be efficient with PIT exposure.

3.3 In your jurisdiction, can pre-entry planning be undertaken for any other taxes?

There is no special pre-entry tax planning in Vietnam. Attention should be paid to the currency control as mentioned in question 3.1.

4 Taxation Issues on Inward Investment

4.1 What liabilities are there to tax on the acquisition, holding or disposal of, or receipt of income from investments made by a non-resident in your jurisdiction?

Non-resident individual investors would not be subject to tax for holding shares or equity interests in Vietnam, while dividends distributed by the company they invested in and income from sale of shares or equity interest shall be subject to PIT.

For investments in real estate, individual investors shall be subject to: (i) property registration fees on the purchase of real estate; (ii) land use fees for holding real estate; and (iii) PIT on the sale of real estate.

4.2 What taxes are there on the importation of assets into your jurisdiction, including excise taxes?

Assets imported into Vietnam are generally subject to VAT and import duty with exemptions on certain cases. Importation of certain goods, such as cigarettes, liquor, beer, automobiles having less than 24 seats and motorcycles, are subject to special sales tax. In addition, environment protection tax will be applicable to the importation of certain goods deemed detrimental to the environment.

4.3 Are there any particular tax issues in relation to the purchase of residential properties by non-residents?

Non-residents are allowed to purchase certain residential properties if they satisfy standard requirements, including being able to enter into Vietnam. Property registration fees (similar to stamp duty) will be applied in case of purchasing residential properties as mentioned in question 4.1.

5 Taxation of Corporate Vehicles

5.1 What is the test for a corporation to be taxable in your jurisdiction?

Vietnamese law does not provide a specific concept of residency for corporate entities. In general, companies that are established and registered in Vietnam shall be subject to corporate income tax (**CIT**) on their global income. Companies that are established and registered in a foreign country shall only pay tax on the Vietnam-sourced income.

5.2 What are the main tax liabilities payable by a corporation which is subject to tax in your jurisdiction?

Depending on the activities carried out, a company may be subject to CIT, VAT, special sales tax, environment protection tax or custom duties.

5.3 How are branches of foreign corporations taxed in your jurisdiction?

In general, branches of foreign corporations are subject to the same taxes as those applicable to a Vietnamese company, e.g. CIT, VAT, special sales tax, environment protection tax or custom duties.

6 Tax Treaties

6.1 Has your jurisdiction entered into income tax and capital gains tax treaties and, if so, what is their impact?

Vietnam has signed around 80 double taxation avoidance agreements with other countries (**DTAAs**) and there are a number of others at various stages of negotiation. Most of the treaties and arrangements have come into force. Tax treaties generally: provide for relief from double taxation on all types of income; limit the taxation by one country of companies' residents in the other; and protect companies' residents in one country from discriminatory taxation in the other.

The DTAAs with Singapore and Netherland are most popular when it comes to tax planning given the benefits in their respective capital gain provisions. The DTAA with US has been signed but is yet to be ratified by the relevant congresses.

6.2 Do the income tax and capital gains tax treaties generally follow the OECD or another model?

Yes. Vietnam's tax treaties generally contain provisions of OECD-compliant exchange of information. However, since Vietnam has not yet become a member state of the OECD, it has its own regulations and interpretations of the treaty language.

6.3 Has your jurisdiction entered into estate and gift tax treaties and, if so, what is their impact?

Vietnam has not entered into any separate estate and gift tax treaties. Provisions relating to estate and gift taxes are generally included in the DTAAs to which Vietnam is a party.

6.4 Do the estate or gift tax treaties generally follow the OECD or another model?

Please see the answer to question 6.3.

7 Succession Planning

7.1 What are the relevant private international law (conflict of law) rules on succession and wills, including tests of essential validity and formal validity in your jurisdiction?

For intestate succession, the law of the decedent's nationality shall apply. However, for the intestate inheritance of immovable assets, the law where the immovable assets are situated shall apply.

For the essential validity of a will, the law of the testator's nationality at the time of death shall apply.

On formal validity, as a general rule, the form of a will must conform to the law of the country where the will is created. The form of a will shall also be recognised in Vietnam if it complies with the laws of: (i) the country in which the testator resides at the time the will is created or the testator dies; (ii) the country in which the testator holds nationality at the time the will is created or the testator dies; or (iii) the country where the inheritance of immovable properties are located.

7.2 Are there particular rules that apply to real estate held in your jurisdiction or elsewhere?

Please see the answer to question 7.1.

7.3 What rules exist in your jurisdiction which restrict testamentary freedom?

Under the Civil Code of Vietnam, if a testator does not grant: any of the persons listed below an inheritance; or any such person an inheritance that is less than two-thirds of the portion of an estate that person would have received if the estate had been distributed according to law (i.e. intestacy) – such person shall be entitled to a share of the estate that is equivalent to two-thirds of the share that he or she would have received if the estate had been distributed in accordance with law (i.e. intestacy):

(a) those who are minors, father, mother, wife or husband of the testator; and
(b) the testator's children who are adults but incapable of working.

Given the forced heirship rules, it is recommended that estate planning should be catered well in advance, to pre-empt undesired distributions. Certain tools can be used, including conditional gifts or usufruct arrangements; however, the latter is not common and does not have full legal guidance yet.

8 Trusts and Foundations

8.1 Are trusts recognised/permitted in your jurisdiction?

The concept of trusts does not exist in Vietnam; however, there are two exceptional cases under the Vietnamese law: guardianship; and administration of estate, in particular:

(a) in the case of guardianship, if a person wants to bequeath cash or property to a minor child, he or she shall appoint a guardian to hold the property on behalf of the minor child until the minor is of legal age; and
(b) in the case of administration of estate, the administrator shall be appointed in the will or by agreement of the heirs.

Vietnamese jurisdiction is also silent on whether trusts governed by another jurisdiction's laws are recognised in Vietnam.

8.2 How are trusts/settlors/beneficiaries taxed in your jurisdiction?

This is not applicable.

8.3 How are trusts affected by succession and forced heirship rules in your jurisdiction?

This is not applicable.

8.4 Are private foundations recognised/permitted in your jurisdiction?

Vietnam does recognise not-for-profit organisations (**NPOs**) that are defined as corporate bodies or organisations mainly operating to raise funds or finances for charitable, religious, cultural, educational, social, or other similar purposes. There are primary five types of NPOs in Vietnam, including (i) social relief establishment, (ii) social funds and charitable funds, (iii) associations, (iv) scientific and technological organisations, and (v) international non-governmental organisations.

In addition to the NPOs mentioned above, there is also one type of hybrid organisation combining a not-for-profit structure with an enterprise having profit-earning purposes, namely a social enterprise (**SE**). Under the Enterprise Law, it must reinvest at least 51% of its total annual profit in the social or environmental objectives.

Non-governmental organisations can carry out their activities in Vietnam only after they obtain the appropriate permit and approval as required by law.

8.5 How are foundations/founders/beneficiaries taxed in your jurisdiction?

Income tax: Most NPOs and SEs enjoy special income tax treatment and are not required to pay tax on income received from the government, or local or foreign contributions, that is used for educational, scientific research, cultural, artistic, charitable, humanitarian or other social activities in Vietnam.

VAT: Goods imported as humanitarian aid and non-refundable aid that NPOs and SEs receive from foreign donors are not subject to VAT. Monetary aid from foreign donors to buy goods for use in humanitarian activities is also generally exempted from VAT.

8.6 How are foundations affected by succession and forced heirship rules in your jurisdiction?

The assets will not be affected by succession and forced heirship if they have been transferred from the donor to the foundations.

9 Matrimonial Issues

9.1 Are civil partnerships/same-sex marriages permitted/recognised in your jurisdiction?

Civil partnership: Vietnamese jurisdiction does not recognise the concept of cohabitees or civil partners. However, in accordance with the laws of Vietnam, the property or contractual relationship between cohabitees will be settled by mutual agreement, otherwise it will be resolved as a civil transaction.

Same-sex marriage: As from 1 January 2015, same-sex couple relationships are no longer expressly prohibited in Vietnam. However, the law does not expressly recognise their relationship and they are therefore unable to register their marriage or civil partnership in Vietnam.

9.2 What matrimonial property regimes are permitted/recognised in your jurisdiction?

Under the current Law on Marriage and Family, husband and wife have the right to choose to apply (a) the statutory property regime, or (b) the private property regime, which can be mutually agreed. If a married couple selects the private property regime, this (pre-nuptial) arrangement must be made in writing and notarised before their marriage. That said, couples can also undertake a separation of assets during their marriage and therefore have their private property regime. This (nuptial) arrangement requires certain formality, including being in written form and with notarisation. The title to assets also needs to be registered to the right person upon such separation.

9.3 Are pre-/post-marital agreements/marriage contracts permitted/recognised in your jurisdiction?

Yes. Such contracts shall be made in writing and notarised in Vietnam.

9.4 What are the main principles which will apply in your jurisdiction in relation to financial provision on divorce?

The division of assets on divorce is based on the principle of voluntary agreement of the spouses. If the parties fail to reach agreement on asset division, courts shall follow the provisions of the Law on Marriage and Family to make judgment. Typically, matrimonial assets in this case shall be split into equal portions to each person, subject to certain adjustments based on the circumstances, such as each person's condition, each person's contribution to the matrimonial assets, legitimate protections over one's business and labour condition and each person's breach of matrimonial obligations.

If there is a pre-nuptial or nuptial arrangement agreed between husband and wife, the settlement of property upon divorce shall follow such agreement. In case the agreement is insufficient or unclear, the settlement shall comply with relevant provisions set out in the Law on Marriage and Family.

Upon divorce, if either husband or wife who is in a difficult financial position makes a reasonable request for allowance, the other person has the obligation to provide financial support within their ability.

10 Immigration Issues

10.1 What restrictions or qualifications does your jurisdiction impose for entry into the country?

Generally, foreigners who wish to enter Vietnam are required to apply for a valid visa. Vietnamese visas are issued for a limited duration and on the basis that visitors must leave on or before the date of expiry. Overstaying a Vietnamese visa is a serious matter and may prevent the foreigner from visiting Vietnam in the future.

10.2 Does your jurisdiction have any investor and/or other special categories for entry?

Vietnam offers a number of visas for entry to Vietnam, including tourist, business, meeting/conference, lawyer, student, diplomatic, etc. Under the Law on Entry, Exit, Transit, and Residence of Foreigners in Vietnam (as amended), foreign investors who contribute capital of over VND 100 billion (approximately USD 4.33 million) may be granted a DT1 visa. With a DT1 visa, investors can apply for a TRC with a duration of up to 10 years.

Investors and representatives of the foreign organisation investing in Vietnam are also allowed to change the visa type without having to leave Vietnam.

10.3 What are the requirements in your jurisdiction in order to qualify for nationality?

Foreign nationals who have held a PRC for a period of five years or more may apply for Vietnamese citizenship. Approval for naturalisation will be considered if the applicant satisfies the following conditions:

- having full civil capacity as prescribed by Vietnamese laws;
- observing the Constitution and laws of Vietnam and respecting the traditions, customs and practices of the Vietnamese nation;
- understanding of the Vietnamese language sufficiently enough to integrate themselves into the Vietnamese community; and
- being capable of making their livelihood in Vietnam.

Anyone who is naturalised, or gains citizenship, in Vietnam must renounce their foreign nationality unless otherwise allowed by the President of Vietnam.

10.4 Are there any taxation implications in obtaining nationality in your jurisdiction?

A person who gains Vietnamese citizenship and maintains their Vietnam tax residency status will be taxed for all incomes earned or received both within and outside of Vietnam from personal exertion.

10.5 Are there any special tax/immigration/citizenship programmes designed to attract foreigners to become resident in your jurisdiction?

There are no significant special programmes.

11 Reporting Requirements/Privacy

11.1 What automatic exchange of information agreements has your jurisdiction entered into with other countries?

On 1 April 2016, the Government of Vietnam and the Government of the US signed an agreement to implement the Tax Compliance Act for overseas accounts of US citizens Model 1B (**IGA 1B Agreement**) in Vietnam.

Vietnam also joined the Global Forum on Transparency and Exchange of Information for Tax Purposes (**Global Forum**) on 26 December 2019. As the 159th member of the Global Forum, Vietnam commits to combating tax evasion through implementing the internationally agreed standards of transparency and exchange of information for tax purposes. This is the basis for Vietnam to sign the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, as the government has expressed their strong intention to do so.

11.2 What reporting requirements are imposed by domestic law in your jurisdiction in respect of structures outside your jurisdiction with which a person in your jurisdiction is involved?

FATCA Compliance

In the enforcement of the IGA 1B Agreement, from 7 July 2016, all financial institutions in Vietnam shall perform due diligence and annually report to the State Bank of Vietnam certain information related to the financial accounts held directly or indirectly by reportable US individuals and/or US entities.

Overseas Investment Registration

Vietnamese individuals or entities are required to register their overseas investment activities with the Ministry of Planning and Investment if they intend to make investments outside of Vietnam. This registration is a pre-requisite for capital transfer out of Vietnam to make investments which must be done through the so-called overseas investment capital accounts opened at a local commercial bank as part of the currency control regime mentioned in question 3.1. Overseas investments are also subject to various compliance and reporting obligations: notably, profits can only be retained in foreign companies for certain reasons and must otherwise be repatriated back to Vietnam.

Tax on Offshore Indirect Transfer

As mentioned in question 2.5, the transfer of equity in a foreign company that has subsidiaries in Vietnam would be exposed to tax liability in Vietnam. The tax liability can vary depending on the nature of the transaction, such whether the seller is an individual or corporate, or the enterprise form of the subsidiary in Vietnam. Given the lack of specific regulations on the mechanism of taxing offshore transactions, there has been a lot of confusion as to the procedures or basis of determining tax liability. However, based on recent experiences and the tax authority's approach, the subsidiary in Vietnam shall be the paying agent in such transaction and it shall have the obligation to declare and pay the relevant tax to the tax authority.

11.3 Are there any public registers of owners/beneficial owners/trustees/board members of, or of other persons with significant control or influence over companies, foundations or trusts established or resident in your jurisdiction?

There are no registers of beneficial owners or trustees.

Information regarding legal representatives, direct owners, or managers of a company will be published on the National Business Registration Information Portal, which is available for access by the general public. As for listed companies, they are required to disclose the actual controller through the platform of the Vietnam Securities Commission.

Mark Oakley is the founder and managing partner of ACSV Legal and has been advising on foreign direct investments into Southeast Asia for more than a decade. Prior to establishing ACSV Legal, Mark worked at large international firms in London, Singapore, the Middle East and Vietnam. Mark has advised multinational clients on various international transactions involving large-scale energy and infrastructure projects, banking, structured finance, M&A, joint ventures, acquisition finance and commercial agreements.
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Being the first mover in the private client practice in Vietnam, ACSV Legal's lawyers regularly advise Vietnamese high-net-worth individuals and families, family offices and closely held businesses on all matters affecting their business, personal and family wealth, as well as the institutions entrusted with effectively managing that wealth. Its experience encompasses the full range of issues, including tax planning, corporate and business law, mergers and acquisitions, estate planning, trusts and estates administration, business succession planning, wealth structuring and family asset protection.

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