



NEWSLETTER OCTOBER 2025

In this edition, we highlight the instructions on the implementation of top-up corporate income tax under Decree No. 236/2025/ND-CP.

Besides, we provide other news and regulations that might interest you.



IMPLEMENTATION OF TOP-UP CORPORATE INCOME TAX UNDER DECREE NO. 236/2025/ND-CP

On **29 August 2025**, the Government of Vietnam issued **Decree No. 236/2025/ND-CP** (“**Decree 236**”) to implement Resolution No. 107/2023/QH15 of the National Assembly dated 29 November 2023, concerning the application of top-up corporate income tax under the Global Anti-Base Erosion rules. Effective from **15 October 2025**, Decree 236 is applicable for fiscal year 2024 onward.

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LAWS & REGULATIONS

Resolution No. 306/NQ-CP

The Government of Vietnam promulgated **Resolution No. 306/NQ-CP** on **5 October 2025**, approving adjustments to the National Master Plan for 2021–2030, with a vision to 2050, aiming for Vietnam to become a modern, upper-middle-income country by 2030. The Resolution defines six socio-economic regions and prioritizes innovation, digital transformation, green growth, and modern infrastructure.

Document No. 187/CD-TTg

Document No. 187/CD-TTg, promulgated on **4 October 2025**, directs ministries and local authorities to strengthen the control and simplification of administrative procedures and business conditions. It sets a target to reduce at least 30% of time and costs for administrative procedures in 2025, ensure 100% of business-related procedures are available online and independent of administrative boundaries, and enhance transparency and coordination in implementation.

Document No. 9533/VPCP-CN

Document No. 9533/VPCP-CN, promulgated on 4 October 2025, directs the Ministry of Finance, in coordination with relevant ministries, to incorporate revisions to the draft amended Investment Law in line with the new Railway Law (No. 95/2025/QH15). The document emphasizes clarifying contract terms, investment incentives, and procedures for strategic infrastructure projects before submission to the National Assembly.

OTHER NEWS



Vietnam amends Law on Civil Aviation to create drive airport investment

A draft amendment to the Law on Civil Aviation is expected to pave the way for economic sectors to participate in the construction and operation of airports. ([VIR](#))



Vietnam steps up reciprocal tariff talks with the US

Vietnam's Ministry of Industry and Trade is pressing ahead with reciprocal tariff negotiations with the United States, while expanding talks for new free trade agreements in the final months of 2025. ([VIR](#))



Vietnam to be reclassified from frontier to secondary emerging market status

FTSE Russell, a global index provider, on October 7 announced that Vietnam will be reclassified from frontier to secondary emerging market status with an effective date of September 21, 2026, subject to an interim review in March 2026. ([VIR](#))



Vietnam leads Southeast Asia in 2025 salary growth

Vietnam has the highest increase in salary among Southeast Asian peers for 2025, at 7.7%, according to a new study by leading global professional services firm Aon. ([VnExpress](#))

Vietnam's trade turnover expected to reach \$900B in 2025

Vietnam's import-export turnover is expected to hit the US\$900 billion milestone this year, according to the Ministry of Industry and Trade. ([VnExpress](#))



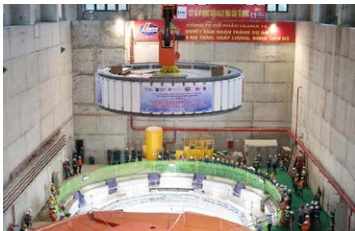
Interest rate in support of economic growth

Representatives from leading Vietnamese banks tell Vietnam Economic Times / VnEconomy of their efforts to lower interest rates in support of growth targets. ([VnEconomy](#))



Vietnam aims to become regional logistics hub: PM

The 2025 International Federation of Freight Forwarders Associations (FIATA) World Congress opens in Hanoi. ([VnEconomy](#))



Expansion of Hoa Binh hydropower plant expected for completion by December

The expansion project has an average annual output of 490 million kWh. ([VnEconomy](#))



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