2025 LEGAL CALENDAR

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LUNAR NE

NOTIFICATION OF CHANGES IN EMPLOYEES OF DECEMBER 2024

REPORT ON THE IMPLEMENTATION OF 1 THE SHORT/ MEDIUM/LONG FOREIGN LOANS OF DECEMBER 2024 (27) (1

REPORT ON THE OPERATION OF TAX AGENTS IN 2024 (08)

- REPORT ON THE SITUATION OF PARTICIPATION IN UNEMPLOYMENT INSURANCE IN 2024 <mark>(06)</mark>
- ANNOUNCEMENT OF THE OCCUPATIONAL ACCIDENTS IN THE ESTABLISHMENTS IN 2024 (07)

TUE WED THU NEW YEAR DAY 17 13 23 VAT DECLARATION OF DECEMBER FINANCIAL 2024 <mark>(09)</mark> STATEMENTS IN • PIT DECLARATION OF DECEMBER 2024 (FOR SOLE PROPRIETORSHIPS, 2024 (09) PARTNERSHIPS)



- VAT DECLARATION OF THE QUARTER I/2025 (09)(15)
- PIT DECLARATION OF THE OUARTER 1/2025 (09)(15)
- NOTIFICATION OF CHANGES IN EMPLOYEES OF APRIL 2025 (01)(
- REPORT ON THE IMPLEMENTATION OF THE SHORT / MEDIUM / LONG FOREIGN LOANS OF APRIL 2025 (2



JANUARY

• VAT DECLARATION OF APRIL 2025

• PIT DECLARATION OF APRIL 2025



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CONTRIBUTIONS OF

SOCIAL INSURANCE.

UNEMPLOYMENT

HEALTH INSURANCE,

INSURANCE AND UNION

FEES OF JANUARY 2025

10

SEPTEMBER

VIETNAM INDEPENDENCE DAY	MON	TUE	WED	тни	F
NOTIFICATION OF CHANGES IN EMPLOYEES OF AUGUST 2025 (01)(17)	1	2	3	4	
	8	9	10	11	
• VAT DECLARATION OF AUGUST 2025 (09)(15)	15	16	17	18	
	◆ 22	23	24	25	:
PIT DECLARATION OF AUGUST 2025 (09)(15)	29	30	•]		

CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF AUGUST 2025 (13) (23)

REPORT ON THE USAGE OF FOREIGN EMPLOYEES N 2024 (

> GENERAL REPORTS ON THE SITUATION OF OCCUPATIONAL ACCIDENTS IN 2024

REPORT ON OCCUPATIONAL HEALTH AND SAFETY IN 2024 (04)

- REPORT ON OCCUPATIONAL HEALTH IN 2024 (05
- INVESTMENT PROJECT'S PROGRESS OF THE QUARTER IV/2024 <mark>(28)</mark>

PAYMENT OF LICENSE TAX IN 2025 (14)(15)

- PAYMENT OF TEMPORARY EIT OF THE QUARTER IV/2024 (15)(16)
- VAT DECLARATION OF THE QUARTER IV/2024 (09)(
- PIT DECLARATION OF THE QUARTER IV/2024 (09)(1
- 2025 (01)(17)

- REPORT ON THE

MON

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TUE

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WED

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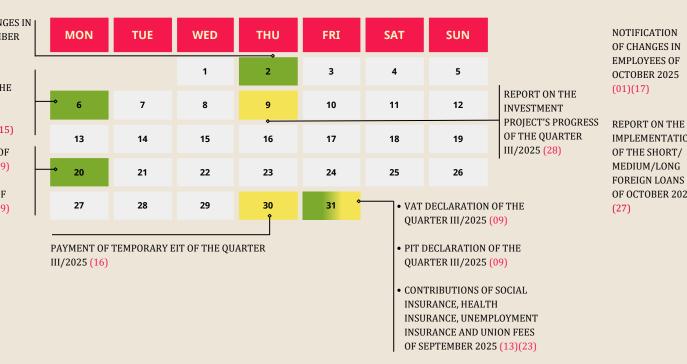
- NOTIFICATION OF CHANGES IN EMPLOYEES OF JANUARY

REPORT ON THE IMPLEMENTATION OF THE SHORT/ MEDIUM/LONG FOREIGN LOANS OF JANUARY 2025 (27)

JUNE

	MON	TUE	WED	тни	
NOTIFICATION OF CHANGES IN EMPLOYEES OF MAY 2025 (01)					
	2	3	4	5	
NOTIFICATION OF CHANGES IN EMPLOYEES IN THE FIRST 6 MONTHS OF 2025 (20)	9	10	11	12	
	16	17	18	* 19	
CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH	23	24	25	26	
INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF JUNE 2025 (11)(12)(13)	→ 30	REPORTS ON LABOR LEASES IN THE FIRST 6 MONTHS OF 2025 (21)			

OCTOBER



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REPORT ON THE IMPLEMENTATION OF THE SHORT/ MEDIUM/LONG FOREIGN LOANS OF AUGUST 2025 (27)

CUSTOMS SETTLEMENT REPORT FROM IULY 1, 2024 TO JUNE 30, 2025 (FOR ENTERPRISES WITH FISCAL YEAR ENDING ON JUNE 30) (32)

REPORT ON THE IMPLEMENTATION OF THE SHORT / MEDIUM / LONG FOREIGN LOANS OF SEPTEMBER 2025 (27) (15)

- VAT DECLARATION OF SEPTEMBER 2025 (09)
- PIT DECLARATION OF SEPTEMBER 2025 (09)

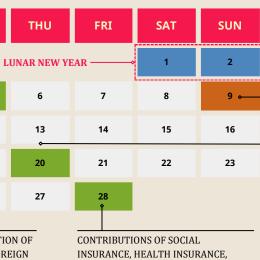
NOTIFICATION OF CHANGES IN EMPLOYEES OF SEPTEMBER 2025 (01)



FEBRUARY

THU

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UNEMPLOYMENT INSURANCE AND

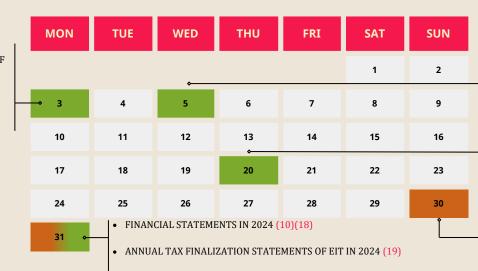
UNION FEES OF FEBRUARY 2025

(11)(12)(13)

EPORT ON NOTIFICATION OF PERIODIC CHANGES IN SUPERVISION AND EMPLOYEES OF ASSESSMENT IN FEBRUARY 2025 2024 (30 (01)(17)

VAT DECLARATION OF JANUARY 2025 • PIT DECLARATION

OF JANUARY 2025



MARCH

ANNUAL TAX FINALIZATION STATEMENTS OF PIT IN 2024 (19)

CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE,

UNEMPLOYMENT INSURANCE, AND UNION FEES OF MARCH 2025 (11)(12)(13)

CUSTOMS SETTLEMENT REPORT IN 2024 (FOR ENTERPRISES WITH FISCAL

YEAR ENDING ON DECEMBER 31) (32

JULY

REPORT ON THE INVESTMENT PROJECT'S PROGRESS IN 2024 (29) • REPORT ON THE

USAGE OF FOREIGN

EMPLOYEES IN THE

FIRST 6 MONTHS OF

GENERAL REPORTS

ON THE SITUATION

OF OCCUPATIONAL

ACCIDENTS IN THE

FIRST 6 MONTHS OF

2025 (02)

2025 <mark>(03)</mark>

REPORT ON

2025 <mark>(05)</mark>

REPORT ON THE

OCCUPATIONAL

HEALTH IN THE

FIRST 6 MONTHS OF

SUN

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REPORT ON THE

OF THE SHORT/

MEDIUM/LONG

MPLEMENTATION

NOTIFICATION OF CHANGES IN EMPLOYEES OF MARCH 2025 (01)

DECLARATION

FOREIGN LOANS OF FEBRUARY 2025 (27 HUNG KINGS' VAT DECLARATION ANNIVERSARY OF FEBRUARY 2025 • VAT

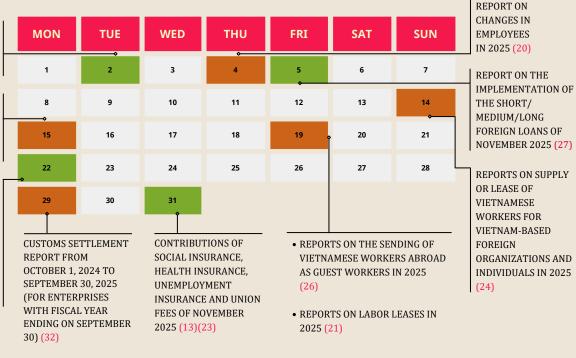
• PIT DECLARATION OF MARCH 2025 **OF FEBRUARY 2025** (09)(15) PIT DECLARATION OF MARCH 2025 (09)(15)

(11)(12)(13)

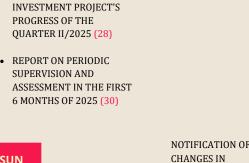
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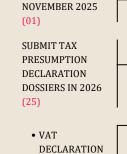
FEBRUARY 2025 (09)



NOTIFICATION OF CHANGES IN EMPLOYEES OF JULY 2025 (01)(17)		
	4	
REPORT ON THE IMPLEMENTATION OF THE SHORT/ MEDIUM/LONG FOREIGN LOANS OF JULY 2025 (27)	11	
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	• VAT	DEC
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OF NOVEMBER

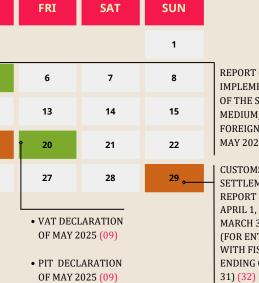
DECLARATION

OF NOVEMBER

2025 (09)(15)

2025 (0

• PIT

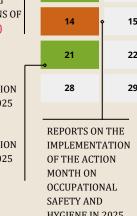




JUNE 2025 (01) REPORT ON THE IMPLEMENTATION OF THE SHORT/ MEDIUM/LONG FOREIGN LOANS O JUNE 2025 (27) 21 VAT DECLARATION 28 OF JUNE 2025 (09)(15)• PIT DECLARATION OF JUNE 2025

NOTIFICATION OF CHANGES IN

EMPLOYEES OF



(22)



NOVEMBER





2025 <mark>(09)</mark>

CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF SEPTEMBER 2025 (13)(23)

HOLIDAY

MONTHLY REPORTS

QUARTERLY REPORTS

- ANNUAL REPORTS
- end at the moment which ends the working day following such holiday (15), (17);
- Supervision and assessment reports prior to adjustment of the project (a report before adjusting the program/project) (30);
- Terminal report (if any) (31).

Parker Russell

APRIL



REPORT ON THI MPLEMENTATION OF THE SHORT/ MEDIUM/LONG FOREIGN LOANS OF MARCH 2025 7) (15)

REPORT ON THI INVESTMENT PROJECT'S PROGRESS OF THE QUARTER I/2025 (28)

CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, **UNEMPLOYMENT INSURANCE AND UNION FEES OF APRIL 2025**

DECEMBER

• When the last day of a time limit falls on a weekend or a public holiday in accordance with the legal provisions, the time limit shall

2025 LEGAL CALENDAR

Monthly Report

(01) Clause 2, Article 16, Circular No. 28/2015/TT-BLDTBXH
<mark>(09)</mark> Point a, clause 1, Article 44, Law on Tax administration 2019
(11) Article 7, Article 19, Decision No. 595/QD-BHXH 2017
(12) Clause 5, Article 2, Decision No. 490/QD-BHXH 2023
<mark>(13)</mark> Clause 2, Article 6, Decree No. 191/2013/ND-CP
(15) Clause 1, Article 1, Decree No. 91/2022/ND-CP
(17) Clause 3, Article 20, Circular No. 28/2015/TT-BLDTBXH
(23) Point a, Clause 4, Article 34, Law on Social Insurance 2024
(27) Clause 1, Article 41 of Circular 12/2022/TT-NHNN

Annual Report

- (09) Point b, clause 1, Article 44, Law on Tax administration 2019
- (15) Clause 1, Article 1, Decree No. 91/2022/ND-CP
- (16) Clause 1, Article 55, Law on Tax administration 2019

REFERENCES

Quarterly Report

- (05) Article 10, Circular No. 19/2016/TT-BYT

(20) Clause 2, Article 4, Decree No. 145/2020/ND-CP amended by Clause 1, Article 73, Decree No. 35/2022/ND-CP

(21) Clause 2, Article 31, Decree No. 145/2020/ND-CP amended by Clause 2, Article 73, Decree No. 35/2022/ND-CP

- (24) Article 28, Decree No. 152/2020/ND-CP

(32) Article 60 of Circular 38/2015/TT-BTC amended by Clause 39, Article 1 of Circular 39/2018/TT-BTC



(02) Clause 1, Article 6, Decree No. 152/2020/ND-CP

(03) Clause 1, Article 24, Decree No. 39/2016/ND-CP

(04) Clause 2, Article 10, Circular No. 07/2016/TT-BLDTBXH

(06) Clause 7, Article 32, Decree No. 28/2015/ND-CP

(07) Point a, Clause 1, Article 4, Circular No. 13/2020/TT-BLDTBXH

(08) Clause 8, Article 24, Circular No. 10/2021/TT-BLDTBXH

(10) Point a, Clause 2, Article 109, Circular No. 200/2014/TT-BTC

(14) Clause 1, Article 10, Decree No. 126/2020/ND-CP

(18) Point a, Clause 1, Article 80, Circular No. 133/2016/TT-BTC

(19) Point a, Clause 2, Article 44, Law on Tax Administration 2019

(22) Clause 1, Article 7, Circular No. 02/2017/TT-BLDTBXH

(25) Point c, Clause 2, Article 44, Law on Tax administration 2019

(26) Clause 1, Article 15, Circular No. 21/2021/TT-BLDTBXH

(28) Clause 2, Article 102, Decree No. 31/2021/ND-CP

(29) Clause 3, Article 102, Decree No. 31/2021/ND-CP

(30) Point a, Clause 11, Article 100, Decree No. 29/2021/ND-CP

(31) Clause 8, Article 100, Decree No. 29/2021/ND-CP

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