

# 2025 LEGAL CALENDAR



## JANUARY

MON	TUE	WED	THU	FRI	SAT	SUN
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**NEW YEAR DAY** (1)

**LUNAR NEW YEAR** (27-29)

**NOTIFICATION OF CHANGES IN EMPLOYEES OF DECEMBER 2024 (01)**

**REPORT ON THE IMPLEMENTATION OF THE SHORT/ MEDIUM/LONG FOREIGN LOANS OF DECEMBER 2024 (27) (15)**

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

**REPORT ON THE SITUATION OF PARTICIPATION IN UNEMPLOYMENT INSURANCE IN 2024 (06)**

**ANNOUNCEMENT OF THE OCCUPATIONAL ACCIDENTS IN THE ESTABLISHMENTS IN 2024 (07)**

**VAT DECLARATION OF DECEMBER 2024 (09)**

**PIT DECLARATION OF DECEMBER 2024 (09)**

**FINANCIAL STATEMENTS IN 2024 (FOR SOLE PROPRIETORSHIPS, PARTNERSHIPS) (10)**

**CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF JANUARY 2025 (11) (12) (13)**

**REPORT ON THE USAGE OF FOREIGN EMPLOYEES IN 2024 (02)**

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

**PAYMENT OF TEMPORARY EIT OF THE QUARTER IV/2024 (15)(16)**

**GENERAL REPORTS ON THE SITUATION OF OCCUPATIONAL ACCIDENTS IN 2024 (03)**

**REPORT ON OCCUPATIONAL HEALTH AND SAFETY IN 2024 (04)**

**REPORT ON THE INVESTMENT PROJECT'S PROGRESS OF THE QUARTER IV/2024 (28)**

## FEBRUARY

MON	TUE	WED	THU	FRI	SAT	SUN
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28		

**LUNAR NEW YEAR** (1-2)

**REPORT ON PERIODIC SUPERVISION AND ASSESSMENT IN 2024 (30)**

**VAT DECLARATION OF JANUARY 2025 (09)**

**PIT DECLARATION OF JANUARY 2025 (09)**

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

**CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF FEBRUARY 2025 (11)(12)(13)**

**REPORT ON THE SITUATION OF FOREIGN EMPLOYEES IN 2024 (02)**

**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)(15)**

**PIT DECLARATION OF THE QUARTER IV/2024 (09)(15)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF JANUARY 2025 (01)(17)**

## MARCH

MON	TUE	WED	THU	FRI	SAT	SUN
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

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

**VAT DECLARATION OF FEBRUARY 2025 (09)**

**PIT DECLARATION OF FEBRUARY 2025 (09)**

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

**FINANCIAL STATEMENTS IN 2024 (10)(18)**

**ANNUAL TAX FINALIZATION STATEMENTS OF EIT IN 2024 (19)**

**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)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF MARCH 2025 (01)**

**HUNG KINGS' ANNIVERSARY**

**VAT DECLARATION OF MARCH 2025 (09)(15)**

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

## APRIL

MON	TUE	WED	THU	FRI	SAT	SUN
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

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

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

**CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF APRIL 2025 (11)(12)(13)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF MARCH 2025 (01)**

**HUNG KINGS' ANNIVERSARY**

**VAT DECLARATION OF MARCH 2025 (09)(15)**

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

**REUNIFICATION DAY** (30)

## MAY

MON	TUE	WED	THU	FRI	SAT	SUN
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**LABOR DAY** (1)

**VAT DECLARATION OF APRIL 2025 (09)**

**PIT DECLARATION OF APRIL 2025 (09)**

**CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF MAY 2025 (11)(12)(13)**

**PAYMENT OF TEMPORARY EIT OF THE QUARTER I/2025 (15)(16)**

**VAT DECLARATION OF THE QUARTER I/2025 (09)(15)**

**PIT DECLARATION OF THE QUARTER I/2025 (09)(15)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF APRIL 2025 (01)(17)**

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

## JUNE

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**REPORTS ON LABOR LEASES IN THE FIRST 6 MONTHS OF 2025 (21)**

**VAT DECLARATION OF MAY 2025 (09)**

**PIT DECLARATION OF MAY 2025 (09)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF MAY 2025 (01)**

**NOTIFICATION OF CHANGES IN EMPLOYEES IN THE FIRST 6 MONTHS OF 2025 (20)**

**CONTRIBUTIONS OF SOCIAL INSURANCE, HEALTH INSURANCE, UNEMPLOYMENT INSURANCE AND UNION FEES OF JUNE 2025 (11)(12)(13)**

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

**CUSTOMS SETTLEMENT REPORT FROM APRIL 1, 2024 TO MARCH 31, 2025 (FOR ENTERPRISES WITH FISCAL YEAR ENDING ON MARCH 31) (32)**

**VAT DECLARATION OF JUNE 2025 (09)(15)**

**PIT DECLARATION OF JUNE 2025 (09)(15)**

## JULY

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**REPORT ON THE INVESTMENT PROJECT'S PROGRESS OF THE QUARTER II/2025 (28)**

**REPORT ON PERIODIC SUPERVISION AND ASSESSMENT IN THE FIRST 6 MONTHS OF 2025 (30)**

**REPORTS ON THE IMPLEMENTATION OF THE ACTION MONTH ON OCCUPATIONAL SAFETY AND HYGIENE IN 2025 (22)**

**ANNOUNCEMENT OF THE OCCUPATIONAL ACCIDENTS IN THE FIRST 6 MONTHS OF 2025 (07)**

**PAYMENT OF TEMPORARY EIT OF THE QUARTER II/2025 (16)**

**VAT DECLARATION OF THE QUARTER II/2025 (09)**

**PIT DECLARATION OF THE QUARTER II/2025 (09)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF JUNE 2025 (01)**

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

**REPORT ON THE USAGE OF FOREIGN EMPLOYEES IN THE FIRST 6 MONTHS OF 2025 (02)**

**GENERAL REPORTS ON THE SITUATION OF OCCUPATIONAL ACCIDENTS IN THE FIRST 6 MONTHS OF 2025 (03)**

**REPORT ON OCCUPATIONAL HEALTH IN THE FIRST 6 MONTHS OF 2025 (05)**

## AUGUST

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

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

**VAT DECLARATION OF FEBRUARY 2025 (09)**

**PIT DECLARATION OF FEBRUARY 2025 (09)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF JULY 2025 (01)(17)**

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

## SEPTEMBER

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**VIETNAM INDEPENDENCE DAY** (2)

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

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

**VAT DECLARATION OF AUGUST 2025 (09)(15)**

**PIT DECLARATION OF AUGUST 2025 (09)(15)**

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

**NOTIFICATION OF CHANGES IN EMPLOYEES OF AUGUST 2025 (01)(17)**

## OCTOBER

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**VAT DECLARATION OF THE QUARTER III/2025 (09)**

**PIT DECLARATION OF THE QUARTER III/2025 (09)**

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

**NOTIFICATION OF CHANGES IN EMPLOYEES OF SEPTEMBER 2025 (01)**

**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)**

## NOVEMBER

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**VAT DECLARATION OF FEBRUARY 2025 (09)**

**PIT DECLARATION OF FEBRUARY 2025 (09)**

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

**NOTIFICATION OF CHANGES IN EMPLOYEES OF OCTOBER 2025 (01)(17)**

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

## DECEMBER

MON	TUE	WED	THU	FRI	SAT	SUN
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

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

**REPORTS ON SUPPLY OR LEASE OF VIETNAMESE WORKERS FOR VIETNAM-BASED FOREIGN ORGANIZATIONS AND INDIVIDUALS IN 2025 (24)**

**REPORTS ON THE SENDING OF VIETNAMESE WORKERS ABROAD AS GUEST WORKERS IN 2025 (26)**

**REPORTS ON LABOR LEASES IN 2025 (21)**

**NOTIFICATION OF CHANGES IN EMPLOYEES OF NOVEMBER 2025 (01)**

**SUBMIT TAX PRESUMPTION DECLARATION DOSSIERS IN 2026 (25)**

**VAT DECLARATION OF NOVEMBER 2025 (09)(15)**

**PIT DECLARATION OF NOVEMBER 2025 (09)(15)**

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

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



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HOLIDAY



MONTHLY REPORTS



QUARTERLY REPORTS



ANNUAL REPORTS

- 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 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).

# 2025 LEGAL CALENDAR

## REFERENCES

### Monthly Report

- (01) Clause 2, Article 16, Circular No. 28/2015/TT-BLDTBXH
- (09) 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
- (13) 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

### Quarterly Report

- (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
- (05) Article 10, Circular No. 19/2016/TT-BYT
- (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
- (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
- (22) Clause 1, Article 7, Circular No. 02/2017/TT-BLDTBXH
- (24) Article 28, Decree No. 152/2020/ND-CP
- (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
- (32) Article 60 of Circular 38/2015/TT-BTC amended by Clause 39, Article 1 of Circular 39/2018/TT-BTC



### OUR OFFICES

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