

# NEWSLETTER

## JUNE 2026

Legal Information



**Tax Inspection at  
the Taxpayer's  
Premises: What  
Should Businesses  
Be Aware of from  
July 1, 2026?**





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Applying risk management and information technology in tax inspections, with priority given to online and remote inspections based on electronic data.

Complying with the law and avoiding disruption to the normal operations of taxpayers.

Assessing the completeness, accuracy, and truthfulness of tax declarations and payments, as well as taxpayers' compliance with tax laws.

Avoiding duplication in scope, subject matter, and timing between tax inspections and inspections/audits conducted by inspection authorities or the State Audit Office, except where there is evidence of violations requiring re-inspection.

Reviewing related-party transactions based on the arm's length principle and the economic substance of transactions. Transactions that do not comply with the arm's length principle and result in an improper reduction of tax liabilities may be disregarded by the tax authorities.

**1. Pursuant to Clause 1, Article 22 of the Law on Tax Administration 2025, tax inspections are conducted based on the following principles:**

## 2. Cases Subject to Tax Inspection at the Taxpayer's Premises

- Tax refund applications subject to pre-refund inspection.
- Cases requested by competent authorities.
- Post-refund inspections for tax refunds granted under the risk-based tax administration mechanism, within five years from the refund decision.
- Tax exemption, reduction, or non-collection dossiers submitted by high-risk taxpayers.
- High-risk taxpayers involved in division, separation, merger, consolidation, conversion, bankruptcy, dissolution, termination of operations, equitization, tax code termination, or business relocation.
- Cases showing signs of violations of tax laws.
- Cases selected under annual inspection plans or thematic inspection programs.
- Inspections conducted for the settlement of tax-related complaints or denunciations.
- Cases where the taxpayer fails to adequately explain or supplement information upon request from the tax authority.

## Notes:

The Customs Authority may conduct tax inspections at the taxpayer's premises in the cases mentioned above. Post-clearance audits shall be carried out in accordance with customs laws, and inspections of eligibility for tax incentives or tax policies shall be conducted in accordance with relevant legislation.

For cases selected under annual inspection plans, thematic inspection programs, or involving corporate restructuring events such as division, separation, merger, consolidation, conversion, bankruptcy, dissolution, termination of operations, equitization, tax code termination, or business relocation, the tax authority may conduct an inspection at the taxpayer's premises no more than once per calendar year. This limitation does not apply to re-inspections conducted under Point (a), Clause 6, Article 22 of the Law on Tax Administration 2025.



## 3. Duration of Tax Inspection



### Notes:

The above periods exclude any suspension period officially notified by the tax authority.

01

Standard tax inspection: up to 20 days from the date the inspection decision is announced, extendable once for up to an additional 20 days.

02

Tax inspection involving related-party transactions: up to 40 days, extendable once for up to an additional 40 days.

03

Where information must be obtained from foreign tax authorities, the inspection period may be extended, but not beyond two years.

## 4. Re-inspection in Tax Inspection Activities

### (i) Cases for Re-inspection

The original inspection decision was issued without proper authority.

Procedural violations affected the inspection conclusions.

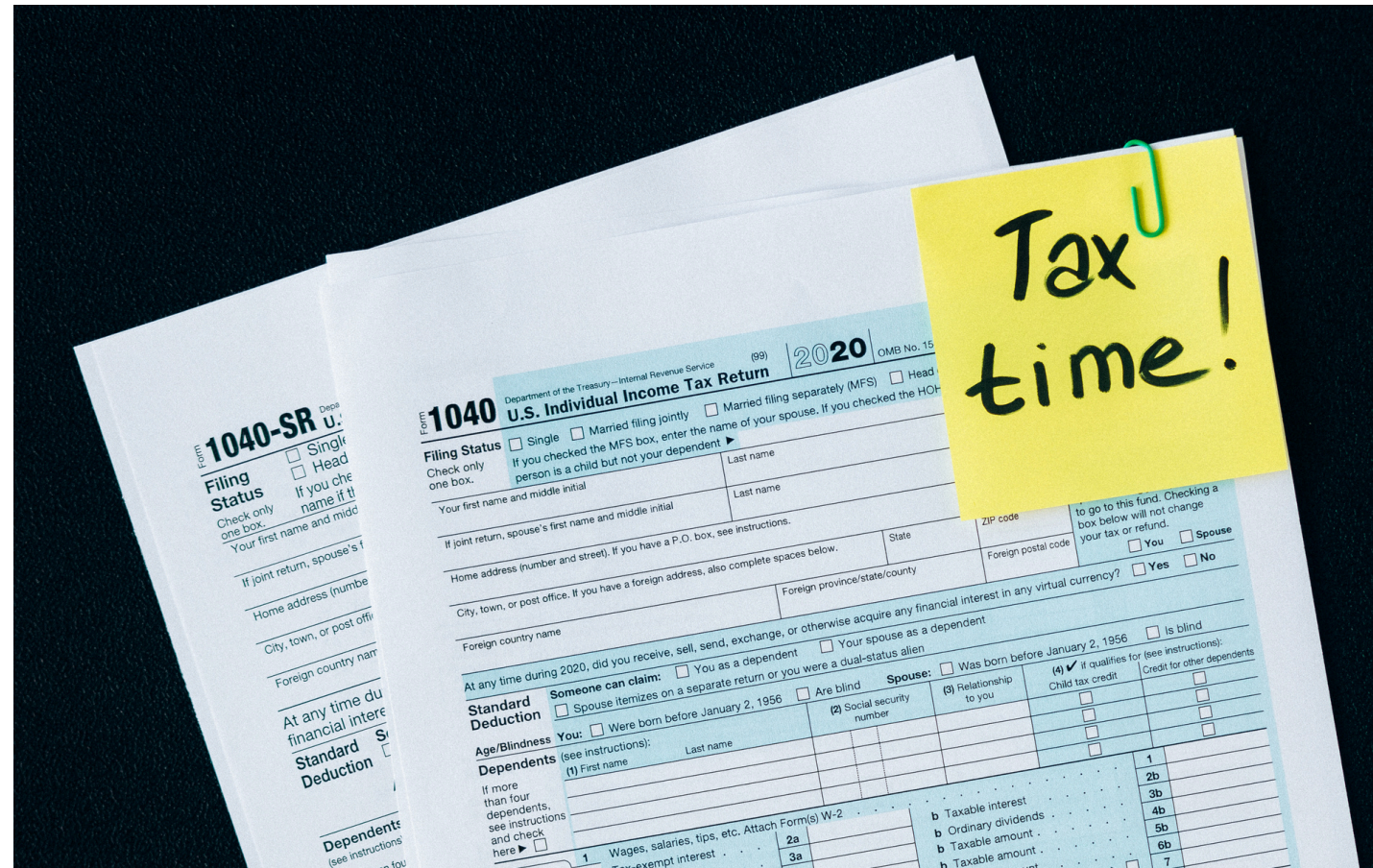
Tax laws were incorrectly applied.

Inspection conclusions are inconsistent with the collected evidence.

Inspection officials intentionally falsified records or issued unlawful conclusions.

Serious tax violations were not fully identified during the original inspection.

## 4. Re-inspection in Tax Inspection Activities



### Legal Basis:

Clause 6, Article 22 of the Law on Tax Administration 2025

ii.

### Authority to Conduct Re-inspection

A superior tax authority may conduct a re-inspection of a case previously handled by a subordinate tax authority.

iii.

### Time Limit for Re-inspection

The duration of a re-inspection follows the same rules applicable to ordinary tax inspections.

iv.

### Statute of Limitation for Re-inspection

A re-inspection may be initiated within two years from the date the original inspection conclusion or tax administrative penalty decision was signed.

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**THANK YOU!**