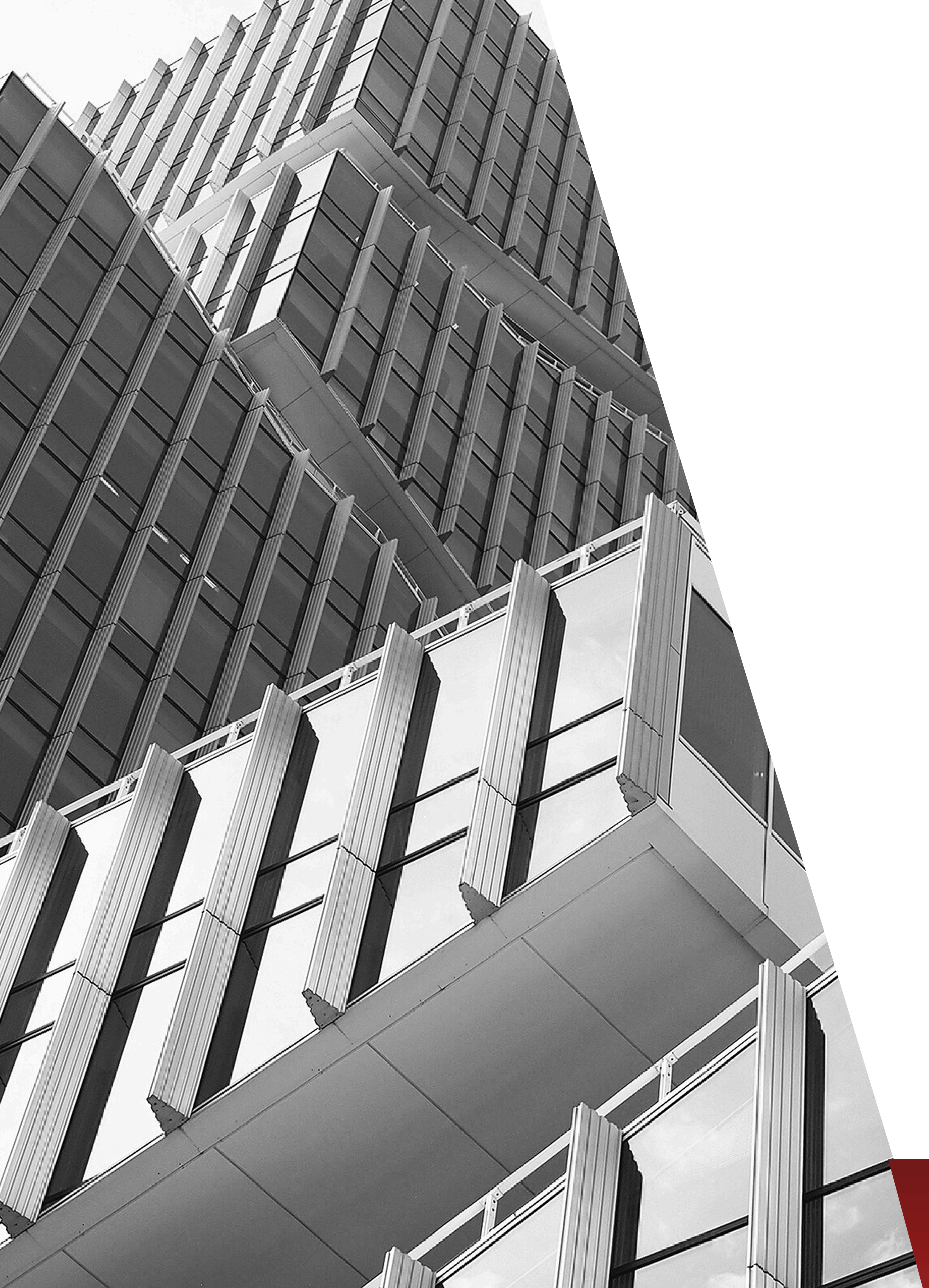

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Newsletter

Reporting Obligations Applicable to FDI Enterprises

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List of Required Reports

01 Report on the Implementation Status of the Investment Project

02 Investment Monitoring and Evaluation Report

03 Report on Trading Activities and Activities Directly Related to Trading of Goods

04 Labor Utilization Status Report

05 Tax and Financial Reports

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1 Report on the Implementation Status of the Investment Project

Under Point a, Clause 1, Article 47 of the 2025 Law on Investment and Point a, Clause 1, Article 96 of Decree No. 96/2026/ND-CP, project-implementing enterprises shall report the following information:

	Figures for the Reporting Quarter	Year-to-Date (YTD) Data up to the End of the Reporting Quarter	Cumulative Data from IRC Issuance to the End of the Reporting Quarter
Actual Investment Capital			
Business Performance Results			
Employment Information		x	x
State Budget Contributions			x
Environmental Management and Protection		x	x
Research and Development (R&D) Investment			

➔ Reporting Schedule: Quarterly and Annual

Investment Project Monitoring and Evaluation Report

Under Article 64 of Decree No. 19/2026/ND-CP, enterprises implementing investment projects shall report the following information:

- Project implementation status and issues arising
- Progress of investment capital, charter capital, and statutory capital contribution
- Project operation and utilization status.
- Compliance with environmental protection, land use, and resource management requirements
- Compliance with investment policy approval decisions and Investment Registration Certificates (IRC)
- Fulfillment of investment conditions, incentives, and support commitments
- Reporting of difficulties and proposed solutions

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2

Investment Project Monitoring and Evaluation Report

BỘ TÀI CHÍNH
CỔNG THÔNG TIN QUỐC GIA VỀ GIÁM SÁT VÀ ĐÁNH GIÁ ĐẦU TƯ

Đăng ký | Đăng nhập

Previous Regulations

Under Clause 8, Article 100 of Decree No. 29/2021/ND-CP and Clause 8, Article 94 of Decree No. 19/2026/ND-CP, investors using other sources of capital are required to submit periodic investment monitoring and evaluation reports every 6 months and annually.

The report template follows Clause 4, Article 4 of Circular No. 05/2023/TT-BKHĐT.

Quy định mới

Pursuant to Clause 6, Article 99 of Decree No. 96/2026/ND-CP, the reporting requirements are amended as follows:

"6. Amendments and supplements to certain provisions of Article 94 as follows:
a1) Quarterly reports on the implementation status of investment projects in accordance with Point a, Clause 2, Article 47 of the Law on Investment"

➔ The reporting frequency is changed from semi-annual and annual reports to quarterly an annual reports

The report template shall be prepared in accordance with Clause 4, Article 4 of Circular No. 44/2026/TT-BTC (effective from 22 April 2026)

3 Report on Trading Activities and Activities Directly Related to Trading of Goods

Entities Subject to Reporting on Trading Activities

- FDI enterprises with Business Licenses and Retail Outlet Establishment Licenses
- FDI enterprises conducting goods trading-related activities requiring a Business License

Trading of goods and directly related activities under Clause 1, Article 3 of Decree No. 09/2018/ND-CP include:

- Export rights
- Import rights
- Distribution rights
- Commercial inspection services
- Logistics services
- Goods leasing services (excluding financial leasing)
- Trade promotion services (excluding advertising services)
- Commercial intermediary services
- E-commerce services
- Goods and service auction organization services

➔ Reporting deadline: Before 31 January every year

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4 Employment Status Report

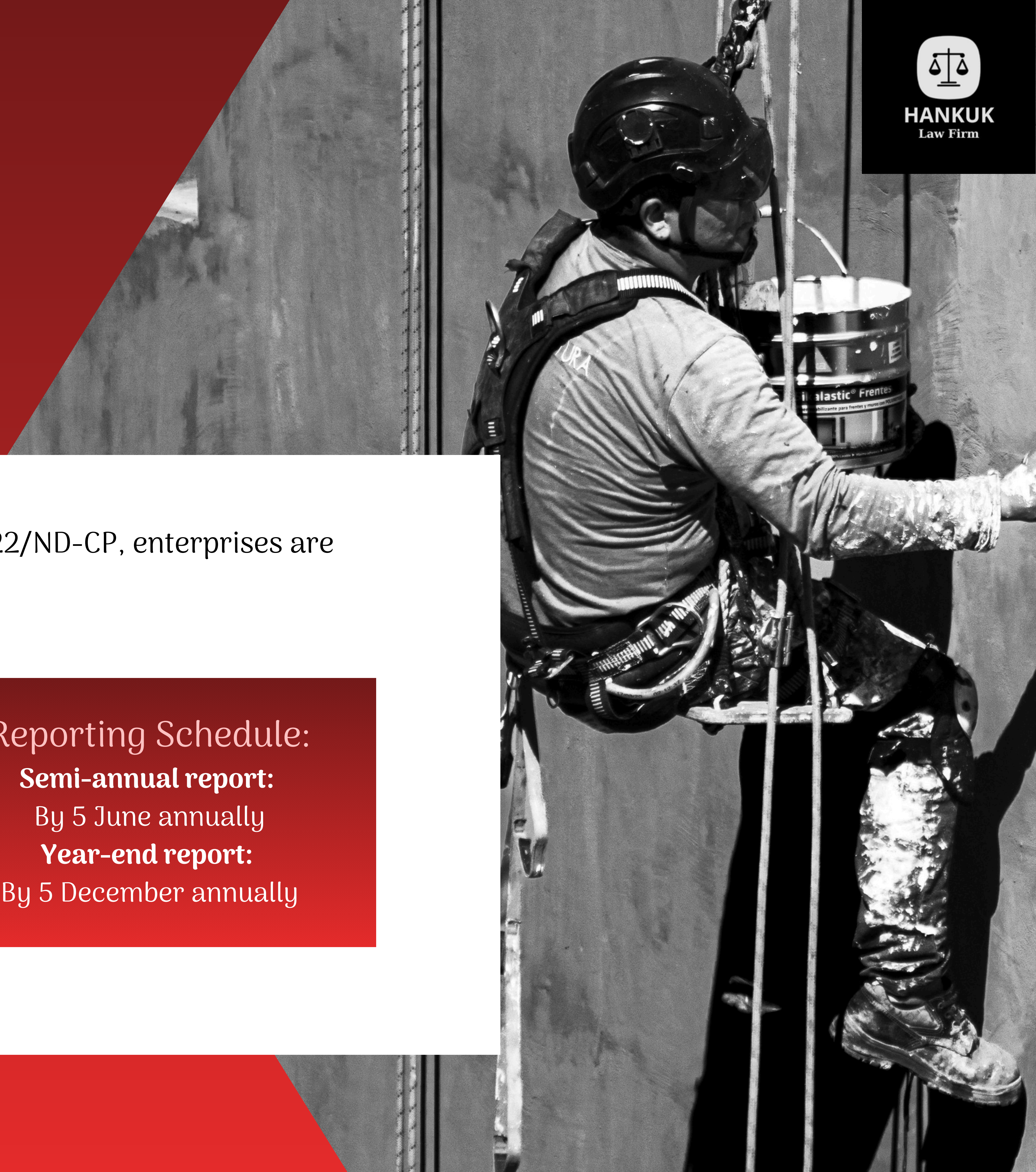
Under Decree No. 145/2020/ND-CP, as amended by Decree No. 35/2022/ND-CP, enterprises are required to submit employment status reports to:

- Monitoring employment status
- Managing workforce fluctuations
- Ensuring compliance with labor contracts, social insurance, and employee benefits
- Synchronizing data with labor and social insurance authorities
- Supporting labor market assessment by State authorities

Reporting Schedule:

Semi-annual report:
By 5 June annually

Year-end report:
By 5 December annually



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5 Tax Reports Financial Reports

Value Added Tax (VAT)	Monthly or quarterly	- On a monthly basis: no later than the 20th day of the following month - On a quarterly basis: no later than the last day of the first month of the following quarter
Personal Income Tax (PIT)		
Corporate Income Tax provisional payment	Quarterly	By the last day of the first month of the next quarter
Corporate Income Tax finalization	Annually	By the last day of the third month after the fiscal year ends
Personal Income Tax finalization	Annually	By the last day of the third month after the end of the calendar year or financial year (for income-paying entities)
Annual Financial Statements	Annually	By the 90th day after the fiscal year ends

***Note:**
FDI enterprises must have their financial statements audited by licensed audit firms.

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Các báo cáo định kỳ khác (nếu có)

Environmental Protection Report	Applicable to facilities that are subject to an Environmental License or Environmental Registration
Report on the implementation status of foreign loans	Enterprises, credit institutions, and foreign bank branches in Vietnam that enter into loan agreements with non-residents
Report on Occupational Health Work	For enterprises regulated under Circular No. 19/2016/TT-BYT

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Thank You

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