

Obligation Name	Form of submission, Receiving Authority and Deadline	Reporting cycle	Main contents	Potential consequences for non-compliance
Enterprise Survey	<p>Provision of information via the electronic survey questionnaire (Webform). Accounts and access instructions for the Webform will be provided to the surveyed entities by the local Sub-department of Statistics.</p> <p>Each year, the Ministry of Finance (formerly the Ministry of Planning and Investment) issues an <i>Enterprise Survey Plan</i> or an <i>Economic Census Plan</i>, which provides specific guidance on the scope, subjects, survey contents, and data collection period, among others.</p> <p><i>For reference, pursuant to Decision No. 3100/QD-BTC dated 4 September 2025, in 2026, enterprises will be required to participate in the Economic Census to provide information for the period from 1 January 2025 to 31 December 2025. The data collection period will be from 1 April 2026 to 31 August 2026 for Hanoi and Ho</i></p>	Annually, on 1 April (except for years in which the Economic Census is conducted).	<p>Contents:</p> <ul style="list-style-type: none"> ✓ Identification information of the surveyed entity; ✓ Information on employees and employees' income; ✓ Information on capital sources, assets, revenue and profits of the surveyed entity; ✓ Information on energy; ✓ Information on production and business activities of the surveyed entity, including production and business results, products, and production and business costs; ✓ Statistical information on investment capital, construction, and national accounts; ✓ Statistical information on industrial sectors; ✓ Statistical information on trade and services, information technology, and science and technology; and ✓ Thematic information subject to assessment, depending on actual requirements. <p>Legal basis: Item No. 23, Section II, Decision No. 03/2023/QD-TTg dated 15 February 2023.</p>	<p>Late submission: depending on the length of delay, administrative fines may range from VND 600,000 (delays of less than 5 days) to VND 14 million (delays of 10 days or more);</p> <p>Failure to conduct the survey: fines ranging from VND 14 million to VND 20 million;</p> <p>Incomplete submission of information: fines ranging from VND 600,000 to VND 2 million;</p> <p>Untruthful declaration, or misrepresentation: fines ranging from VND 6 million to VND 20 million.¹</p>

¹ Articles 4 and 5 of Decree No. 95/2016/ND-CP dated 1 July 2016.

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Economic Census	<i>Chi Minh City, and until 30 June 2026 or 31 May 2026 for other provinces and cities. Enterprises are recommended to directly contact the local Sub-department of Statistics for guidance on account issuance, access to the Webform, and proper completion of the Webform in a full and accurate manner.</i>	Once every five years, on 5 January and 1 April (conducted in years ending with “1” and “6”).	Contents: <ul style="list-style-type: none"> ✓ Identification information of the surveyed entity; ✓ Information on employees and employees’ income; ✓ Information on assets of the surveyed entity; ✓ Information on production and business activities of the surveyed entity, including production and business results, products, and production and business costs; ✓ Information on energy and application of information technology; ✓ Thematic information subject to assessment, depending on actual requirements; ✓ Number of employees, capital sources, assets, net revenue, employees’ income, and profit before tax; ✓ Statistical information on investment capital, construction, and national accounts; ✓ Statistical information on industry and energy; ✓ Statistical information on trade and services, information technology, and science and technology; and 	

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			<ul style="list-style-type: none"> ✓ Costs of transportation and insurance for imported goods. <p>Legal basis: Item No. 03, Section II, Decision No. 03/2023/QD-TTg dated 15 February 2023.</p>	
Submission of Financial Statements (FS)	<p>Submission in person, by post, or by other methods as required by the receiving authority, no later than 90 days from the end of the annual accounting period.</p> <p><i>In the absence of specific guidance from the receiving authority regarding the individual/department/system responsible for receiving FS, enterprises are recommended to submit FS by post to retain evidence that the FS have been sent to the competent authority.</i></p>	Annually.	<p>Contents Submission of annual FS (audited, if subject to statutory audit requirements, e.g. foreign-invested enterprises) to:</p> <ul style="list-style-type: none"> ✓ the Department of Finance (only applicable to foreign direct investment enterprises); ✓ the directly managing tax authority; ✓ the statistical authority; and ✓ the management board of export processing zones, industrial zones, or high-tech zones, if so required (only applicable to enterprises headquartered in such zones). <p>Legal basis: Article 29.3 of the Law on Accounting; Articles 109.2 and 110 of Circular No. 200/2014/TT-BTC dated 22 December 2014.</p> <p>Circular No. 99/2025/TT-BTC dated 27 October 2025 replaces Circular No.</p>	<p>Late submission: depending on the length of delay, fines may range from VND 5 million (delays of less than three months) to VND 20 million (delays of three months or more);</p> <p>Failure to submit: fines ranging from VND 40 million to VND 50 million;</p> <p>False information in FS: fines ranging from VND 20 million to VND 30 million.²</p>

² Articles 6 and 12 of Decree No. 41/2018/ND-CP dated 12 March 2018.

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			<p>200/2014/TT-BTC and becomes effective as of 1 January 2026, applicable to financial years commencing on or after 1 January 2026. Pursuant to Articles 25 and 26 of Circular No. 99/2025/TT-BTC, from the financial year 2026 onwards, the deadline for submission of FS remains unchanged; however, the submission of FS to competent authorities must be carried out in accordance with relevant laws.</p>	