

BUSINESS LICENSE FEE IN VIETNAM

 Phu Quoc - Kien Giang, Vietnam  N2NC

BUSINESS LICENSE FEE

Being considered as annual registration fee and paid in commencing of the year, Business License Fee (BLF) is required to be declared and paid when the company's establishment is completed

BLF LEVEL

BLF rate for Vietnam-based enterprise is determined based upon its registered charter capital (*), in particulars:

Level	Charter	BLF (VND)	BLF (USD)
1	Under VND 10 billion	2 million	80
2	From 10 billion VND and above	3 million	115
3	Branch, Representative office, business location & others	1 million	40

(*) It is required to resubmit BLF declaration if there is change in charter capital level.

FILINGS & PAYMENT

Newly established enterprises are exempted from BLF for the first year of establishment (from 1 Jan to 31 Dec) following Decree 22/2020 dated 25 Feb 2020

BLF return is required to declared once in the first year of establishment. Only BLF settlement is required for consecutive years.

Deadline for BLF payment is 30 Jan each year. Failing to comply with deadline may result in penalty from tax authority.

UPDATE FROM 2026

As a nice statement from Vietnam Government in supporting economy growth, BLF is no longer applied for Vietnam-based enterprise, effective from 1 Jan 2026 following provision in Resolution 198/2025/QH15

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