

Legal Newsletter

No. 26 – March 2025 – Capable Counsel

I. Commercial sector

1.1. Decree 57/2025/ND-CP stipulates the mechanism of direct power purchase and sale between renewable energy generating units and large electricity users

Subjects of direct electricity purchase and sale through the separately connected power grid include:

- Renewable energy power generation units;
- Customers use a lot of electricity.

Subjects of direct electricity purchase and sale through the National Grid include:

- Renewable energy generating units from wind or solar or biomass with a capacity of 10 MW or more connected to the national power system directly participating in the competitive electricity wholesale market;
- Customers who use large electricity for production purposes or customers who use large electricity for the purpose of providing electric charging services for vehicles that use electricity to purchase electricity from the Electricity Corporation, Power Companies and connected electricity retailers with a voltage of 22 kV or more;
- Electricity retailers in zones and clusters are authorized by large electricity users specified at Point b of this Clause to purchase electricity from power corporations and power companies, sign electricity term contracts with renewable energy generating units (hereinafter referred to as electricity retailers in zone models, authorized cluster).

Other subjects:

- Electricity system and electricity market operators;
- Power transmission units;

- Electricity Corporation, Power Company and other electricity retailers;
- Electricity of Vietnam.."

General requirements for renewable energy generating units and large electricity users: renewable energy generating units and large electricity users must comply with the provisions of law on: planning and investment (under the responsibility of the investors of power source works, including conformity with the national electricity development planning, the power supply network development plan in the provincial planning, the implementation plan of the national electricity development planning, the provincial planning implementation plan, including the content of the power supply network development plan, land use plans in localities where the works are located and adjustment decisions (if any)); regulations on issuance of electricity activity licenses (under the responsibility of investors of power source works); regulations on electricity safety in construction and operation (power generation, power transmission, power distribution) and safety in electricity use; regulations on construction, land, environmental protection and fire and explosion prevention and fighting; specified in the power purchase and sale contract; regulations on electricity purchase and sale and other relevant provisions of law.

This Decree takes effect from the date of signing for promulgation.

To annul the Government's Decree No. 80/2024/ND-CP dated July 3, 2024 regulating the mechanism for direct electricity purchase and sale between renewable energy power generating units and large electricity users.

1.2. Decision 662/QD-BCT in 2025 results of reviewing the case of application of anti-circumvention of trade remedies for sugarcane products (case code AR01. AC02-AD13. AS01) issued by the Minister of Industry and Trade

Application of anti-circumvention of trade remedy measures for a number of sugarcane products, under HS codes 1701.13.00; 1701.14.00; 1701.91.00; 1701.99.10; 1701.99.90; and 1702.90.91 imported into Vietnam manufactured by PT. Kebun Tebu Mas (Republic of Indonesia) with the detailed contents stated in the Notice issued together with this Decision.

Other contents comply with Decision No. 1514/QD-BCT dated August 1, 2022 on the application of anti-circumvention measures of trade remedies for some sugarcane

products and Decision No. 2960/QD-BCT dated December 30, 2022 of the Minister of Industry and Trade on amending, supplementing Decision No. 1514/QD-BCT dated August 1, 2022 of the Minister of Industry and Trade on the application of anti-circumvention measures of trade remedies to a number of sugarcane products.

This Decision takes effect 15 days after its promulgation.

1.3. Decree 72/2025/ND-CP stipulates the mechanism and time for adjusting the average electricity retail price

This Decree details Point a, Clause 3, Article 50 and Point c, Clause 2, Article 52 of the Electricity Law, including:

- Point a, Clause 3, Article 50 stipulates the mechanism and time for adjustment of the average electricity retail price;
- Point c, Clause 2, Article 52 stipulates that the electricity retail price shall be reflected and adjusted in a timely manner according to actual fluctuations of input parameters, offset reasonable and valid costs with reasonable profits in order to preserve and develop the business capital of the enterprise in accordance with the socio-economic conditions of each period and the level of the competitive electricity market.

This Decree applies to agencies, organizations and individuals engaged in electricity activities and electricity use.

Every year, after the Electricity of Vietnam announces the cost of electricity production and business in year N-2, the average retail price of electricity in year N is considered and adjusted according to objective fluctuations in input parameters of all stages (power generation, power transmission, electricity distribution - retail, etc dispatching the operation of the electricity system and administering electricity market transactions, auxiliary services of the electricity system and operation and management of the sector) and the allocation of other expenses which have not yet been included in the electricity price.

During the year, the average retail price of electricity shall be considered and adjusted on the basis of updating the cost of power generation, the cost of purchasing electricity from power plants providing ancillary services according to the

basic input parameters in the power generation stage and other expenses that have not yet been included in the electricity price.

When the average electricity retail price decreases by 1% or more compared to the current average electricity retail price, the electricity price is allowed to be adjusted down accordingly.

When the average retail price of electricity increases by 2% or more compared to the current average retail price of electricity, the electricity price is allowed to be adjusted upwards.

The average retail price of electricity shall be calculated according to the provisions of Article 4 of this Decree. In case the calculated average electricity retail price is outside the price bracket, it may only be considered for adjustment within the price bracket prescribed by the Prime Minister. The Electricity of Vietnam may increase or decrease the average retail electricity price within the price bracket according to the mechanism specified in Articles 5 and 6 of this Decree.

In case the average electricity retail price needs to be adjusted 10% or more higher than the current average electricity retail price, the Ministry of Industry and Trade shall assume the prime responsibility for, and coordinate with relevant ministries and agencies in, inspecting, reviewing and reporting to the Government for consideration and comments. In case of necessity, the Ministry of Industry and Trade shall coordinate with relevant ministries and agencies in reporting to the Steering Committee for Price Administration before reporting to the Government.

The adjustment of the average electricity retail price must be carried out openly and transparently.

This Decree takes effect from the date of signing for promulgation.

II. Taxes, fees and charges

2.1. Decree 51/2025/ND-CP amending Decree 10/2022/ND-CP regulating registration fees

Amending and supplementing Point c, Clause 5, Article 8 of the Government's Decree No. 10/2022/ND-CP dated January 15, 2022 regulating registration fees, as follows:

"c) Battery-powered electric cars: From the effective date of this Decree to the end of February 28, 2027: pay the registration fee for the first time at the rate of 0%".

This Decree takes effect from the date of signing for promulgation.

2.2. Decision 111/QD-CT in 2025 stipulating the names, headquarters and management areas of district-level tax teams of regional Tax Sub-Departments promulgated by the Director of Tax Departments

To prescribe the names, offices and areas under management of the tax teams of districts, towns, provincial cities and centrally-run cities, and inter-district tax teams (collectively referred to as district-level tax teams) of regional tax sub-departments according to the enclosed list.

NAME, HEAD OFFICE AND MANAGEMENT AREA OF THE DISTRICT-LEVEL TAX TEAM

(Promulgated together with Decision No. 111/QD-CT dated 05/03/2025 of the Director of the Department of Taxation)

No.	NAME	MANAGEMENT AREA	WHERE THE HEAD OFFICE IS LOCATED
I	DISTRICT-LEVEL TAX DEPARTMENT I	HANOI	HANOI
1	HANOI		
(1)	Son Tay Town Tax Team	Son Tay Town	Son Tay Town
(2)	Tax Team of Phuc Tho district	Phuc Tho District	Phuc Tho District
(3)	Ba Vi District Tax Team	Ba Vi District	Ba Vi District
(4)	Tax Team of Dan Phuong district	Dan Phuong District	Dan Phuong District



(5)	Dong Anh District Tax Team	Dong Anh District	Dong Anh District
(6)	Gia Lam District Tax Team	Gia Lam District	Gia Lam District
(7)	Hoai Duc District Tax Team	Hoai Duc District	Hoai Duc District
(8)	Tax Team of Thanh Tri district	Thanh Tri District	Thanh Tri District
(9)	Soc Son - Me Linh Inter-district Tax Team	Soc Son district, Me Linh district	Soc Son District
(10)	Thach That - Quoc Oai Inter-district Tax Team	Thach That District, Quoc Oai District	Thach That District
(11)	Thanh Oai - Chuong My Inter-district Tax Team	Thanh Oai District, Chuong My District	Thanh Oai District
(12)	Thuong Tin - Phu Xuyen Inter-district Tax Team	Thuong Tin District, Phu Xuyen District	Thuong Tin District
(13)	Ung Hoa - My Duc Inter-district Tax Team	Ung Hoa District, My Duc District	Ung Hoa District
(14)	Tax Team of Ba Dinh District	Ba Dinh District	Ba Dinh District
(15)	Bac Tu Liem District Tax Team	Bac Tu Liem District	Bac Tu Liem District
(16)	Tax Team of Cau Giay District	Cau Giay District	Cau Giay District



(17)	Dong Da District Tax Team	Dong Da District	Dong Da District
(18)	Ha Dong District Tax Team	Ha Dong District	Ha Dong District
(19)	Tax Team of Hai Ba Trung District	Hai Ba Trung District	Hai Ba Trung District
(20)	Hoan Kiem District Tax Team	Hoan Kiem District	Hoan Kiem District
(21)	Tax Team of Hoang Mai District	Hoang Mai District	Hoang Mai District
(22)	Tax Team of Long Bien District	Long Bien District	Long Bien District
(23)	Nam Tu Liem District Tax Team	Nam Tu Liem District	Nam Tu Liem District
(24)	Tax Team of Tay Ho District	Tay Ho District	Tay Ho District
(25)	Thanh Xuan District Tax Team	Thanh Xuan District	Thanh Xuan District
2	HOA BINH		
(26)	Cao Phong - Tan Lac - Mai Chau Inter-district Tax Team	Tan Lac District, Cao Phong District, Mai Chau District	Tan Lac District
(27)	Hoa Binh - Da Bac Inter-district Tax Team	Hoa Binh City, Da Bac District	Hoa Binh City
(28)	Luong Son District Tax Team	Luong Son District	Luong Son District



(29)	Kim Boi - Lac Thuy Inter-district Tax Team	Lac Thuy District, Kim Boi District	Lac Thuy District
(30)	Lac Son - Yen Thuy Inter-district Tax Team	Yen Thuy District, Lac Son District	Yen Thuy District
II	DISTRICT-LEVEL TAX DEPARTMENT II	HO CHI MINH CITY	HO CHI MINH CITY
1	HO CHI MINH CITY		
(31)	Inter-district Tax Team District 7 - Nha Be	District 7, Nha Be District	District 7
(32)	Can Gio District Tax Team	Can Gio district	Can Gio district
(33)	District 6 Tax Team	District 6	District 6
(34)	District 11 Tax Team	District 11	District 11
(35)	District 1 Tax Team	District 1	District 1
(36)	District 4 Tax Team	District 4	District 4
(37)	District 3 Tax Team	District 3	District 3
(38)	District 10 Tax Team	District 10	District 10
(39)	District 5 Tax Team	District 5	District 5
(40)	District 8 Tax Team	District 8	District 8
(41)	Tax Team of Binh Chanh district	Binh Chanh District	Binh Chanh District

(42)	Binh Tan District Tax Team	Binh Tan District	Binh Tan District
(43)	Tan Phu District Tax Team	Tan Phu District	Tan Phu District
(44)	Tan Binh District Tax Team	Tan Binh District	Tan Binh District
(45)	Phu Nhuan District Tax Team	Phu Nhuan District	Phu Nhuan District
(46)	Go Vap District Tax Team	Go Vap District	Go Vap District
(47)	Thu Duc City Tax Team	Thu Duc City	Thu Duc City
(48)	Tax Team of Binh Thanh District	Binh Thanh District	Binh Thanh District
(49)	Cu Chi District Tax Team	Cu Chi District	Cu Chi District
(50)	Inter-district Tax Team of District 12 - Hoc Mon	District 12, Hoc Mon District	District 12
III	DISTRICT-LEVEL TAX DEPARTMENT III	HAI PHONG, QUANG NINH	HAI PHONG
1	HAI PHONG		
(51)	Do Son - Kien Thuy - Bach Long Vy Inter-district Tax Team	Do Son District, Kien Thuy District, Bach Long Vy District	Do Son District
(52)	Cat Hai District Tax Team	Cat Hai District	Cat Hai District
(53)	Ngo Quyen - Hai An Inter-district Tax Team	Ngo Quyen District, Hai An District	Ngo Quyen District



(54)	Thuy Nguyen City Tax Team	Thuy Nguyen City	Thuy Nguyen City
(55)	Hong Bang - An Duong Inter-district Tax Team	Hong Bang District, An Duong District	Hong Bang District
(56)	Kien An - An Lao Inter-district Tax Team	Kien An District, An Lao District	Kien An District
(57)	Le Chan - Duong Kinh Inter-district Tax Team	Le Chan District, Duong Kinh District	Le Chan District
(58)	Vinh Bao - Tien Lang Inter-district Tax Team	Vinh Bao District, Tien Lang District	Vinh Bao District
2	QUANG NINH		
(59)	Hai Ha - Dam Ha Inter-district Tax Team	Hai Ha District, Dam Ha District	Hai Ha District
(60)	Tax Team of Mong Cai City	Mong Cai City	Mong Cai City
(61)	Dong Trieu City Tax Team	Dong Trieu City	Dong Trieu City
(62)	Uong Bi - Quang Yen Inter-district Tax Team	Uong Bi City, Quang Yen Town	Uong Bi City
(63)	Ha Long City Tax Team	Halong City	Halong City
(64)	Cam Pha - Van Don - Co To Inter-district Tax Team	Cam Pha City, Van Don District, Co To District	Cam Pha City
(65)	Tien Yen - Binh Lieu - Ba Che Inter-district Tax Team	Tien Yen District, Binh Lieu District, Ba Che District	Tien Yen District

IV	DISTRICT-LEVEL TAX DEPARTMENT IV	HUNG YEN, HA NAM, NAM DINH, NINH BINH	HUNG YEN
1	HUNG YEN		
(66)	Yen My - An Thi Inter-district Tax Team	Yen My District, An Thi District	Yen My District
(67)	Inter-district Tax Team of Hung Yen - Kim Dong city	Hung Yen city, Kim Dong district	Hung Yen City
(68)	Tien Lu - Phu Cu Inter-district Tax Team	Tien Lu District, Phu Cu District	Tien Lu District
(69)	Van Giang - Khoai Chau Inter-district Tax Team	Van Giang District, Khoai Chau District	Van Giang District
(70)	My Hao - Van Lam Inter-district Tax Team	My Hao Town, Van Lam District	My Hao Town
2	HA NAM		
(71)	Duy Tien - Ly Nhan Inter-district Tax Team	Duy Tien Town, Ly Nhan District	Duy Tien Town
(72)	Thanh Liem - Binh Luc Inter-district Tax Team	Thanh Liem District, Binh Luc District	Thanh Liem District
(73)	Phu Ly - Kim Bang Inter-district Tax Team	Phu Ly City, Kim Bang Town	Phu Ly City
3	NAM DINH		
(74)	Hai Hau - Nghia Hung Inter-district Tax Team	Hai Hau District, Nghia Hung District	Hai Hau District
(75)	Nam Dinh City Tax Team	Nam Dinh City	Nam Dinh City



(76)	Y Yen Inter-district Tax Team - Vu Ban	Y Yen District, Vu Ban District	Y Yen District
(77)	Nanning Inter-district Tax Team	Nam Truc District, Truc Ninh District	Nam Truc District
(78)	Xuan Thuy Inter-district Tax Team	Xuan Truong district, Giao Thuy district	Xuan Truong District
4	NINH BINH		
(79)	Hoa Lu City Tax Team	Hoa Lu City	Hoa Lu City
(80)	Tam Diep - Yen Mo Inter-district Tax Team	Tam Diep City, Yen Mo District	Tam Diep City
(81)	Kim Son - Yen Khanh Inter-district Tax Team	Kim Son District, Yen Khanh District	Kim Son District
(82)	Nho Quan - Gia Vien Inter-district Tax Team	Nho Quan District, Gia Vien District	Nho Quan District
V	DISTRICT-LEVEL TAX DEPARTMENT V	HAI DUONG, BAC NINH, THAI BINH	HAI DUONG
1	BAC NINH		
(83)	Tien Du - Que Vo Inter-district Tax Team	Tien Du District, Que Vo Town	Huyện Tiên Du
(84)	Bac Ninh City Tax Team	Bac Ninh City	Bac Ninh City
(85)	Tu Son - Yen Phong Inter-district Tax Team	Tu Son City, Yen Phong District	Xushan City
(86)	Thuan Thanh Town Tax Team	Thuan Thanh Town	Thuan Thanh Town



(87)	Gia Binh - Luong Tai Inter-district Tax Team	Gia Binh District, Luong Tai District	Gia Binh District
2	HAI DUONG		
(88)	Cam Binh - Thanh Mien Inter-district Tax Team	Binh Giang District, Cam Giang District, Thanh Mien District	Binh Giang District
(89)	Tu Loc - Ninh Giang Inter-district Tax Team	Tu Ky District, Gia Loc District, Ninh Giang District	Tu Ky County
(90)	Chi Linh City Tax Team	Chi Linh City	Chi Linh City
(91)	Kim Mon Inter-district Tax Team	Kinh Mon Town, Kim Thanh District	Kinh Mon Town
(92)	Hai Duong City Tax Team	Hai Duong City	Hai Duong City
(93)	Nam Thanh Inter-district Tax Team	Nam Sach District, Thanh Ha District	Thanh Ha District
3	THAI BINH		
(94)	Thai Thuy - Dong Hung Inter-district Tax Team	Thai Thuy District, Dong Hung District	Thai Thuy District
(95)	Quynh Phu - Hung Ha Inter-district Tax Team	Quynh Phu District, Hung Ha District	Quynh Phu District
(96)	Inter-district Tax Team of Thai Binh City - Vu Thu	Thai Binh City, Vu Thu District	Thai Binh City
(97)	Tien Hai - Kien Xuong Inter-district Tax Team	Tien Hai District, Kien Xuong District	Tien Hai District
VI	DISTRICT-LEVEL TAX DEPARTMENT VI	BAC GIANG, LANG SON, BAC KAN, CAO BANG	BAC GIANG



1	BAC GIANG		
(98)	Viet Yen - Hiep Hoa Inter-district Tax Team	Viet Yen Town, Hiep Hoa District	Viet Yen Town
(99)	Tan Yen - Yen The Inter-district Tax Team	Tan Yen District, Yen The District	Tan Yen District
(100)	Bac Giang City Tax Team	Bac Giang City	Bac Giang City
(101)	Lang Giang - Luc Nam Inter-district Tax Team	Luc Nam District, Lang Giang District	Luc Nam District
(102)	Chu - Luc Ngan - Son Dong Inter-district Tax Team	Chu Town, Luc Ngan District, Son Dong District	Chu Town
2	LANG SON		
(103)	Inter-district Tax Team Region I	Chi Lang District, Huu Lung District	Huu Lung District
(104)	Inter-district Tax Team Region II	Loc Binh district, Dinh Lap district	Loc Binh District
(105)	Inter-district Tax Team Region III	Van Lang District, Trang Dinh District	Van Lang District
(106)	Region IV Interdistrict Tax Team	Van Quan District, Binh Gia District, Bac Son District	Binh Gia District
(107)	Inter-district Tax Team Region V	Lang Son City, Cao Loc District	Lang Son City
3	BAC KAN		
(108)	Cho Moi - Na Ri Inter-district Tax Team	Cho Moi District, Na Ri District	Cho Moi District



(109)	Bac Kan - Bach Thong - Cho Don Inter-district Tax Team	Bac Kan City, Bach Thong District, Cho Don District	Bac Kan City
(110)	Ba Be - Ngan Son - Pac Nam Inter-district Tax Team	Ba Be District, Ngan Son District, Pac Nam District	Ba Be District
4	CAO BANG		
(111)	Inter-district Tax Team of Cao Bang - Thach An city	Cao Bang City, Thach An District	Cao Bang City
(112)	Bao Lam - Bao Lac Inter-district Tax Team	Bao Lam District, Bao Lac District	Bao Lam District
(113)	Ha Lang - Chongqing - Quang Hoa Inter-district Tax Team	Chongqing District, Ha Lang District, Quang Hoa District	Chongqing County
(114)	Hoa An - Ha Quang - Nguyen Binh inter-district tax team	Hoa An District, Ha Quang District, Nguyen Binh District	Hoa An District
VII	REGIONAL TAX DEPARTMENT VII	THAI NGUYEN, TUYEN QUANG, HA GIANG	THAI NGUYEN
1	THAI NGUYEN		
(115)	Thai Nguyen City Tax Team	Thai Nguyen City	Thai Nguyen City
(116)	Dong Hy - Vo Nhai Inter-district Tax Team	Dong Hy District, Vo Nhai District	Dong Hy District
(117)	Pho Yen - Phu Binh Inter-district Tax Team	Pho Yen City, Phu Binh District	Puyan City
(118)	Phu Luong - Dinh Hoa Inter-district Tax Team	Phu Luong district, Dinh Hoa district	Phu Luong District



(119)	Song Cong - Dai Tu Inter-district Tax Team	Song Cong City, Dai Tu District	Song Cong City
2	TUYEN QUANG		
(120)	Son Duong District Tax Team	Son Duong District	Son Duong District
(121)	Inter-district Tax Team of Tuyen Quang - Yen Son city	Tuyen Quang City, Yen Son District	Tuyen Quang City
(122)	Chiem Hoa - Ham Yen Inter-district Tax Team	Chiem Hoa District, Ham Yen District	Chiem Hoa District
(123)	Na Hang - Lam Binh Inter-district Tax Team	Na Hang District, Lam Binh District	Huyện Na Hang
3	HA GIANG		
(124)	Ha Giang - Bac Me Inter-district Tax Team	Ha Giang City, Bac Me District	Ha Giang City
(125)	Hoang Su Phi - Xin Man Inter-district Tax Team	Hoang Su Phi District, Xin Man District	Hoang Su Phi District
(126)	Vi Xuyen - Bac Quang - Quang Binh Inter-district Tax Team	Vi Xuyen District, Bac Quang District, Quang Binh District	Vi Xuyen District
(127)	Quan Ba - Yen Minh - Dong Van - Meo Vac Inter-district Tax Team	Dong Van District, Quan Ba District, Yen Minh District, Meo Vac District	Dong Van District
VIII	TAX DEPARTMENT OF REGION VIII	VINH PHUC, PHU THO, YEN BAI, LAO CAI	PHU THOR
1	VINH PHUC		



(128)	Tam Dao Inter-district Tax Team	Tam Dao District, Tam Duong District	Tam Dao District
(129)	Tax Team of Vinh Yen City	Vinh Yen City	Vinh Yen City
(130)	Lap Thach Inter-district Tax Team	Lap Thach District, Song Lo District	Lap Thach District
(131)	Phuc Yen City Inter-district Tax Team	Phuc Yen City, Binh Xuyen District	Phuc Yen City
(132)	Vinh Tuong Inter-district Tax Team	Vinh Tuong District, Yen Lac District	Vinh Tuong District
2	PHU THO		
(133)	Phu Tho - Phu Ninh Inter-district Tax Team	Phu Tho Town, Phu Ninh District	Phu Tho Town
(134)	Viet Tri - Lam Thao Inter-district Tax Team	Viet Tri city, Lam Thao district	Viet Tri City
(135)	Tam Nong - Thanh Thuy inter-district tax team	Tam Nong District, Thanh Thuy District	Huyện Tam Nông
(136)	Cam Khe - Yen Lap Inter-district Tax Team	Cam Khe district, Yen Lap district	Huyện Cẩm Khê
(137)	Thanh Son - Tan Son Inter-district Tax Team	Thanh Son District, Tan Son District	Thanh Son District
(138)	Doan Hung - Thanh Ba - Ha Hoa Inter-district Tax Team	Doan Hung District, Thanh Ba District, Ha Hoa District	Doan Hung District
3	YEN BAI		
(139)	Yen Bai - Yen Binh Inter-district Tax Team	Yen Bai City, Yen Binh District	Yen Bai City



(140)	Nghia Van - Tram Tau - Mu Cang Chai Inter-district Tax Team	Nghia Lo town, Van Chan district, Tram Tau district, Mu Cang Chai district	Nghia Lo Town
(141)	Tax Team of Luc Yen district	Luc Yen District	Luc Yen District
(142)	Tran Yen - Van Yen Inter-district Tax Team	Tran Yen District, Van Yen District	Tran Yen District
4	LAO CAI		
(143)	Bao Thang - Bao Yen - Van Ban Inter-district Tax Team	Bao Thang District, Bao Yen District, Van Ban District	Bao Thang District
(144)	Bac Ha - Si Ma Cai Inter-district Tax Team	Bac Ha District, Si Ma Cai District	Bac Ha District
(145)	Lao Cai - Muong Khuong Inter-district Tax Team	Lao Cai City, Muong Khuong District	Lao Cai City
(146)	Bat Xat District Tax Team	Bat Xat District	Bat Xat District
(147)	Sapa Town Tax Team	Sapa Town	Sapa Town
IX	TAX DEPARTMENT OF REGION IX	SON LA, ĐIEN BIEN, LAI CHAU	SON LA
1	SON LA		
(148)	Inter-district Tax Team of Son La - Muong La - Thuan Chau - Quynh Nhai city	Son La City, Muong La District, Thuan Chau District, Quynh Nhai District	Son La City
(149)	Mai Son - Yen Chau Inter-district Tax Team	Mai Son District, Yen Chau District	Mai Son District



(150)	Moc Chau - Van Ho inter-district tax team	Moc Chau Town, Van Ho District	Moc Chau Town
(151)	Phu Yen - Bac Yen Inter-district Tax Team	Phu Yen District, Bac Yen District	Phu Yen District
(152)	Song Ma - Sop Cop Inter-district Tax Team	Song Ma District, Sop Cop District	Song Ma District
2	DIEN BIEN		
(153)	Dien Bien - Dien Bien Dong Inter-district Tax Team	Dien Bien District, Dien Bien Dong District	Dien Bien District
(154)	Muong Nhe - Nam Po Inter-district Tax Team	Muong Nhe district, Nam Po district	Muong Nhe District
(155)	Muong Cha - Muong Lay Inter-district Tax Team	Muong Cha District, Muong Lay Town	Muong Cha District
(156)	Inter-district Tax Team of Dien Bien Phu - Muong Ang city	Dien Bien Phu City, Muong Ang District	Dien Bien Phu City
(157)	Tuan Giao - Tua Chua Inter-district Tax Team	Tuan Giao district, Tua Chua district	Tuan Giao District
3	LAI CHAU		
(158)	Muong Te - Nam Nhun Inter-district Tax Team	Muong Te district, Nam Nhun district	Muong Te District
(159)	Phong Tho - Sin Ho Inter-district Tax Team	Phong Tho District, Sin Ho District	Phong Tho District
(160)	Than Uyen - Tan Uyen Inter-district Tax Team	Than Uyen District, Tan Uyen District	Than Uyen District



(161)	Inter-district Tax Team of Lai Chau City - Tam Duong	Lai Chau City, Tam Duong District	Thành phố Lai Châu
X	DISTRICT-LEVEL TAX DEPARTMENT X	THANH HOA, NGHE AN	NGHE AN
1	THANH HOA		
(162)	Hoang Hoa - Nga Son - Hau Loc Inter-district Tax Team	Hoang Hoa District, Nga Son District, Hau Loc District	Hoang Hoa District
(163)	Tax Team of Thanh Hoa City	Thanh Hoa City	Thanh Hoa City
(164)	Trieu Son - Nong Cong Inter-district Tax Team	Trieu Son District, Nong Cong District	Trieu Son District
(165)	Tax Team of Nghi Son Town	Nghi Son Town	Nghi Son Town
(166)	Cam Thuy - Ba Thuoc Inter-district Tax Team	Cam Thuy District, Ba Thuoc District	Cam Thuy District
(167)	Ngoc Lac - Lang Chanh Inter-district Tax Team	Ngoc Lac District, Lang Chanh District	Ngoc Lac District
(168)	Quan Hoa - Quan Son - Muong Lat Inter-district Tax Team	Quan Hoa District, Quan Son District, Muong Lat District	Quan Hoa District
(169)	Inter-district Tax Team of Bim Son - Ha Trung town	Bim Son Town, Ha Trung District	Bim Son Town
(170)	Tho Xuan - Thuong Xuan Inter-district Tax Team	Tho Xuan District, Thuong Xuan District	Tho Xuan District
(171)	Nhu Thanh - Nhu Xuan Inter-district Tax Team	Nhu Thanh District, Nhu Xuan District	Nhu Thanh District



(172)	Inter-district Tax Team of Sam Son - Quang Xuong city	Sam Son City, Quang Xuong District	Sam Son City
(173)	Vinh Loc - Thach Thanh Inter-district Tax Team	Vinh Loc District, Thach Thanh District	Vinh Loc District
(174)	Yen Dinh - Thieu Hoa Inter-district Tax Team	Yen Dinh district, Thieu Hoa district	Yen Dinh District
2	NGHE AN		
(175)	Tay Nghe Inter-district Tax Team	Anh Son District, Ky Son District, Tuong Duong District, Con Cuong District	Anh Son District
(176)	Tax Team of Nghi Loc district	Nghi Loc District	Nghi Loc District
(177)	Vinh City Tax Team	Vinh City	Vinh City
(178)	Bac Nghe I Inter-district Tax Team	Hoang Mai Town, Quynh Luu District	Quynh Luu District
(179)	Bac Nghe II Inter-district Tax Team	Dien Chau District, Yen Thanh District	Dien Chau District
(180)	Phu Quy I Inter-district Tax Team	Quy Hop District, Quy Chau District, Que Phong District	Quy Hop District
(181)	Phu Quy II Inter-district Tax Team	Thai Hoa Town, Nghia Dan District	Thai Hoa Town
(182)	Song Lam I Inter-district Tax Team	Do Luong District, Thanh Chuong District, Tan Ky District	Do Luong District
(183)	Song Lam II Inter-district Tax Team	Hung Nguyen district, Nam Dan district	Hung Nguyen District



XI	DISTRICT-LEVEL TAX DEPARTMENT XI	HA TINH, QUANG BINH, QUANG TRI	HA TINH
1	HA TINH		
(184)	Hong Linh - Nghi Xuan Inter-district Tax Team	Hong Linh Town, Nghi Xuan District	Hong Linh Town
(185)	Thach Ha - Can Loc Inter-district Tax Team	Thach Ha District, Can Loc District	Thach Ha District
(186)	Inter-district Tax Team of Ha Tinh City - Cam Xuyen	Ha Tinh City, Cam Xuyen District	Ha Tinh City
(187)	Huong Khe - Vu Quang Inter-district Tax Team	Huong Khe District, Vu Quang District	Huong Khe District
(188)	Ky Anh Inter-district Tax Team	Ky Anh Town, Ky Anh District	Ky Anh Town
(189)	Huong Son - Duc Tho Inter-district Tax Team	Huong Son District, Duc Tho District	Huong Son District
2	QUANG BINH		
(190)	Le Thuy District Tax Team	Le Thuy District	Le Thuy District
(191)	Dong Hoi - Quang Ninh Inter-district Tax Team	Dong Hoi city, Quang Ninh district	Dong Hoi City
(192)	Bo Trach District Tax Team	Bo Trach district	Bo Trach district
(193)	Tuyen Hoa - Minh Hoa Inter-district Tax Team	Tuyen Hoa District, Minh Hoa District	Tuyen Hoa District



(194)	Quang Trach - Ba Don Inter-district Tax Team	Ba Don Town, Quang Trach District	Ba Don Town
3	QUANG TRI		
(195)	Huong Hoa - Dakrong Inter-district Tax Team	Huong Hoa District, Dakrong District	Huong Hoa District
(196)	Tax Team of Con Co Island District	Con Co Island District	Con Co Island District
(197)	Vinh Linh - Gio Linh Inter-district Tax Team	Vinh Linh district, Gio Linh district	Vinh Linh District
(198)	Dong Ha - Cam Lo Inter-district Tax Team	Dong Ha City, Cam Lo District	Dong Ha City
(199)	Trieu Hai Inter-district Tax Team	Quang Tri Town, Trieu Phong District, Hai Lang District	Quang Tri Town
XII	TAX DEPARTMENT OF REGION XII	HUE, DA NANG, QUANG NAM, QUANG NGAI	DANANG
1	HUE		
(200)	Huong Phu Inter-district Tax Team	Huong Thuy Town, Phu Vang District	Huong Thuy Town
(201)	Phu Loc District Tax Team	Phu Loc District	Phu Loc District
(202)	Tax Team of A Luoi district	A Luoi District	A Luoi District
(203)	Huong Dien Inter-district Tax Team	Huong Tra town, Phong Dien town, Quang Dien district	Huong Tra Town



(204)	Thuan Hoa - Phu Xuan Inter-district Tax Team	Phu Xuan District, Thuan Hoa District	Thuan Hoa District
2	DA NANG		
(205)	Thanh Khe - Lien Chieu Inter-district Tax Team	Thanh Khe District, Lien Chieu District	Quận Thanh Khê
(206)	Hai Chau District Tax Team	Hai Chau District	Hai Chau District
(207)	Cam Le - Hoa Vang Inter-district Tax Team	Cam Le District, Hoa Vang District	Cam Le District
(208)	Son Tra - Ngu Hanh Son Inter-district Tax Team	Son Tra District, Marble Mountains District	Son Tra District
3	QUANG NAM		
(209)	Tam Ky - Nui Thanh - Phu Ninh inter-district tax team	Tam Ky City, Nui Thanh District, Phu Ninh District	Tam Ky City
(210)	Dong Giang - Tay Giang Inter-district Tax Team	Dong Giang District, Tay Giang District	Dong Giang District
(211)	Tra My - Tien Phuoc Inter-district Tax Team	Bac Tra My district, Nam Tra My district, Tien Phuoc district	Bac Tra My District
(212)	Dai Loc - Phuoc Son - Nam Giang Inter-district Tax Team	Dai Loc District, Phuoc Son District, Nam Giang District	Dai Loc District
(213)	Thang Binh - Que Son - Hiep Duc Inter-district Tax Team	Thang Binh District, Que Son District, Hiep Duc District	Thang Binh District
(214)	Dien Ban - Duy Xuyen - Hoi An Inter-district Tax Team	Dien Ban Town, Duy Xuyen District, Hoi An City	Dien Ban Town



4	QUANG NGAI		
(215)	Binh Son - Tra Bong Inter-district Tax Team	Binh Son District, Tra Bong District	Binh Son District
(216)	Tax Team of Ly Son district	Ly Son District	Ly Son District
(217)	Son Ha - Son Tay Inter-district Tax Team	Son Ha District, Son Tay District	Son Ha District
(218)	Quang Ngai - Son Tinh - Tu Nghia - Mo Duc Inter-district Tax Team	Quang Ngai city, Son Tinh district, Tu Nghia district, Mo Duc district	Quang Ngai City
(219)	Duc Pho - Ba To - Nghia Hanh - Minh Long inter-district tax team	Duc Pho Town, Ba To District, Nghia Hanh District, Minh Long District	Nghia Hanh District
XIII	DISTRICT-LEVEL TAX DEPARTMENT XIII	BINH DINH, PHU YEN, KHANH HOA, LAM DONG	KHANH HOA
1	BINH DINH		
(220)	An Nhon - Tuy Phuoc - Van Canh inter-district tax team	An Nhon Town, Tuy Phuoc District, Van Canh District	An Nhon Town
(221)	Tay Son - Vinh Thanh Inter-district Tax Team	Tay Son District, Vinh Thanh District	Tay Son District
(222)	Quy Nhon City Tax Team	Quy Nhon City	Quy Nhon City
(223)	Hoai Nhon - Hoai An - An Lao Inter-district Tax Team	Hoai Nhon Town, Hoai An District, An Lao District	Hoai Nhon Town
(224)	Phu Cat - Phu My Inter-district Tax Team	Phu Cat District, Phu My District	Phu Cat District
2	PHU YEN		

(225)	Tay Phu Yen Inter-district Tax Team	Tay Hoa District, Song Hinh District, Son Hoa District, Phu Hoa District	Tay Hoa District
(226)	Tax Team of Tuy Hoa City	Tuy Hoa City	Tuy Hoa City
(227)	Dong Hoa Town Tax Team	Dong Hoa Town	Dong Hoa Town
(228)	Tuy An - Dong Xuan Inter-district Tax Team	Tuy An District, Dong Xuan District	Tuy An District
(229)	Song Cau Town Tax Team	Song Cau Town	Song Cau Town
3	KHANH HOA		
(230)	Tay Khanh Hoa Inter-district Tax Team	Dien Khanh District, Khanh Vinh District	Dien Khanh District
(231)	Nha Trang City Tax Team	Nha Trang City	Nha Trang City
(232)	Bac Khanh Hoa Inter-district Tax Team	Ninh Hoa Town, Van Ninh District	Ninh Hoa Town
(233)	Nam Khanh Hoa Inter-district Tax Team	Cam Ranh City, Cam Lam District, Khanh Son District	Cam Ranh City
4	LAM DONG		
(234)	Bao Loc - Bao Lam - Di Linh Inter-district Tax Team	Bao Loc City, Bao Lam District, Di Linh District	Bao Loc City
(235)	Da Huoi District Tax Team	Da Huoi District	Da Huoi District
(236)	Da Lat - Lac Duong Inter-district Tax Team	Da Lat City, Lac Duong District	Da Lat City



(237)	Duc Trong - Don Duong Inter-district Tax Team	Duc Trong District, Don Duong District	Duc Trong District
(238)	Lam Ha - Dam Rong Inter-district Tax Team	Lam Ha district, Dam Rong district	Lam Ha District
XIV	DISTRICT-LEVEL TAX DEPARTMENT XIV	KON TUM, GIA LAI, DAK LAK, DAK NONG	DAK LAK
1	KON TUM		
(239)	Kon Tum City Tax Team	Kon Tum City	Kon Tum City
(240)	Inter-district Tax Team No. 01	Kon Prong District, Kon Ray District	Kon Plong District
(241)	Inter-district Tax Team No. 02	Dak To District, Dak Ha District, Tu Mo Rong District	Dak To District
(242)	Inter-district Tax Team No. 03	Sa Thay District, Ia H' Drai District	Sa Tho District
(243)	Tax Team of DakGLEi District	DakGLEi District	DakGLEi District
(244)	Tax Team of Ngoc Hoi district	Ngoc Hoi District	Ngoc Hoi District
2	GIA LAI		
(245)	Dong Gia Lai Inter-district Tax Team	An Khe Town, Kbang District, Dak Po District, Kong Chro District	Thị xã An Khê
(246)	Nam Gia Lai Inter-district Tax Team	Ayun Pa Town, Krong Pa District, Phu Thien District, Ia Pa District	Thị xã Ayun Pa
(247)	Chu Se - Chu Puh Inter-district Tax Team	Chu Se district, Chu Puh district	Chu Se District



(248)	Dak Doa - Mang Yang Inter-district Tax Team	Dak Doa District, Mang Yang District	Dak Doa District
(249)	Duc Co - Chu Prong Inter-district Tax Team	Duc Co District, Chu Prong District	Duc Co District
(250)	Inter-district Tax Team of Pleiku City - Ia Grai - Chu Pah	Pleiku City, Ia Grai District, Chu Pah District	Pleiku City
3	DAK LAK		
(251)	Cu M'gar - Buon Don - Ea Sup Inter-district Tax Team	Buon Don District, Cu M'gar District, Ea Sup District	Buon Don District
(252)	Buon Ho - Krong Nang Inter-district Tax Team	Buon Ho Town, Krong Nang District	Buon Ho Town
(253)	Ea H'leo - Krong Buk Inter-district Tax Team	Ea H'leo District, Krong Buk District	Ea H'leo District
(254)	Lak - Krong Bong Inter-district Tax Team	Lak District, Krong Bong District	Lak District
(255)	Inter-district Tax Team of Buon Ma Thuot-Krong Ana city - Cu Kuin	Buon Ma Thuot City, Krong Ana District, Cu Kuin District	Buon Ma Thuot City
(256)	Krong Pac - Ea Kar - M'Drak Inter-district Tax Team	Ea Kar District, Krong Pac District, M'Drak District	Ea Kar District
4	DAK NONG		
(257)	Cu Jut - Krong No Inter-district Tax Team	Cu Jut District, Krong No District	Cu Jut District
(258)	Dak Mil - Dak Song Inter-district Tax Team	Dak Mil District, Dak Song District	Dak Mil District



(259)	Dak R'lap - Tuy Duc Inter-district Tax Team	Dak R'Lap district, Tuy Duc district	Dak R'Lap District
(260)	Gia Nghia - Dak Glong inter-district tax team	Gia Nghia City, Dak Glong District	Chiayi City
XV	DISTRICT-LEVEL TAX DEPARTMENT XV	NINH THUAN, BINH THUAN, DONG NAI, BA RIA - VUNG TAU	BÀ RỊA - VŨNG TÀU
1	NINH THUAN		
(261)	Ninh Phuoc - Thuan Nam Inter-district Tax Team	Ninh Phuoc District, Thuan Nam District	Ninh Phuoc District
(262)	Tax Team of Phan Rang City - Thap Cham	Phan Rang-Thap Cham City	Phan Rang City - Thap Cham
(263)	Ninh Hai - Thuan Bac Inter-district Tax Team	Ninh Hai District, Thuan Bac District	Ninh Hai District
(264)	Ninh Son - Bac Ai Inter-district Tax Team	Ninh Son District, Bac Ai District	Ninh Son District
2	BINH THUAN		
(265)	Phan Thiet - Ham Thuan Inter-district Tax Team	Phan Thiet City, Ham Thuan Nam District, Ham Thuan Bac District	Phan Thiet City
(266)	Tax Team of Phu Quy district	Phu Quy District	Phu Quy District
(267)	Bac Binh - Tuy Phong Inter-district Tax Team	Bac Binh district, Tuy Phong district	Bac Binh District
(268)	Inter-district Tax Team of La Gi - Ham Tan - Duc Linh - Tanh Linh	La Gi Town, Ham Tan District, Duc Linh District, Tanh Linh District	La Gi Town

3	DONG NAI		
(269)	Xuan Loc District Tax Team	Xuan Loc District	Xuan Loc District
(270)	Long Khanh - Cam My inter-district tax team	Long Khanh City, Cam My District	Long Khanh City
(271)	Bien Hoa - Vinh Cuu Inter-district Tax Team	Bien Hoa City, Vinh Cuu District	Bien Hoa City
(272)	Dinh Quan - Tan Phu Inter-district Tax Team	Dinh Quan district, Tan Phu district	Dinh Quan District
(273)	Long Thanh - Nhon Trach inter-district tax team	Long Thanh District, Nhon Trach District	Long Thanh District
(274)	Trang Bom - Thong Nhat Inter-district Tax Team	Trang Bom District, Thong Nhat District	Trang Bom District
4	BÀ RỊA - VŨNG TÀU		
(275)	Ba Ria - Long Dat Inter-district Tax Team	Ba Ria City, Long Dat District	Ba Ria City
(276)	Phu My City Tax Team	Phu My City	Phu My City
(277)	Xuyen Moc - Chau Duc Inter-district Tax Team	Xuyen Moc District, Chau Duc District	Xuyen Moc District
(278)	Vung Tau - Con Dao Inter-district Tax Team	Vung Tau City, Con Dao District	Thành phố Vũng Tàu
XVI	DISTRICT-LEVEL TAX DEPARTMENT XVI	BINH DUONG, BINH PHUOC, TAY NINH	BINH DUONG
1	BINH DUONG		



(279)	Tax Team of Thu Dau Mot City	Thu Dau Mot City	Thu Dau Mot City
(280)	Di An City Tax Team	Di An City	Di An City
(281)	Thuan An City Tax Team	Thuan An City	Thuan An City
(282)	Tan Uyen Inter-district Tax Team	Tan Uyen City, Bac Tan Uyen District, Phu Giao District	Xinyuan City
(283)	Ben Cat Inter-district Tax Team	Ben Cat City, Bau Bang District, Dau Tieng District	Ben Cat City
2	BINH PHUOC		
(284)	Binh Long - Chon Thanh inter-district tax team	Binh Long Town, Hon Quan District, Chon Thanh Town	Hon Quan District
(285)	Phuoc Long - Bu Gia Map - Phu Rieng Inter-district Tax Team	Phuoc Long Town, Bu Gia Map District, Phu Rieng District	Phuoc Long Town
(286)	Loc Ninh - Bu Dop Inter-district Tax Team	Loc Ninh District, Bu Dop District	Loc Ninh District
(287)	Dong Xoai - Dong Phu - Bu Dang Inter-district Tax Team	Dong Xoai City, Dong Phu District, Bu Dang District	Dong Xoai City
3	TAY NINH		
(288)	Hoa Thanh - Duong Minh Chau Inter-district Tax Team	Hoa Thanh Town, Duong Minh Chau District	Hoa Thanh Town
(289)	Inter-district Tax Team of Tay Ninh - Chau Thanh City	Tay Ninh City, Chau Thanh District	Tay Ninh City
(290)	Go Dau - Trang Bang - Ben Cau Inter-district Tax Team	Go Dau District, Trang Bang Town, Ben Cau District	Go Dau District



(291)	Tan Bien - Tan Chau Inter-district Tax Team	Tan Bien District, Tan Chau District	Tan Bien District
XVII	DISTRICT-LEVEL TAX DEPARTMENT XVII	LONG AN, TIEN GIANG, VINH LONG	LONG AN
1	LONG AN		
(292)	Tan An - Chau Thanh - Tan Tru inter-district tax team	Tan An City, Chau Thanh District, Tan Tru District	Tan An City
(293)	Ben Luc - Thu Thua Inter-district Tax Team	Ben Luc district, Thu Thua district	Ben Luc District
(294)	Tan Thanh - Thanh Hoa - Moc Hoa inter-district tax team	Tan Thanh District, Thanh Hoa District, Moc Hoa District	Huyện Tân Thành
(295)	Kien Tuong - Vinh Hung - Tan Hung Inter-district Tax Team	Kien Tuong Town, Vinh Hung District, Tan Hung District	Kien Tuong Town
(296)	Duc Hoa - Duc Hue Inter-district Tax Team	Duc Hoa District, Duc Hue District	Duc Hoa District
(297)	Can Giuoc - Can Duoc Inter-district Tax Team	Can Giuoc district, Can Duoc district	Can Giuoc District
2	TIEN GIANG		
(298)	Cai Lay - Tan Phuoc - Cai Be Inter-district Tax Team	Cai Lay Town, Cai Lay District, Tan Phuoc District, Cai Be District	Cai Lay Town
(299)	Inter-district Tax Team Cho Gao - Chau Thanh - Go Cong Tay	Cho Gao District, Chau Thanh District, Go Cong Tay District	Cho Gao District
(300)	My Tho City Tax Team	My Tho City	My Tho City



(301)	Go Cong - Go Cong Dong - Tan Phu Dong Inter-district Tax Team	Go Cong City, Go Cong Dong District, Tan Phu Dong District	Go Cong City
3	VINH LONG		
(302)	Inter-district Tax Team Region I	Vinh Long City, Long Ho District	Vinh Long City
(303)	Inter-district Tax Team Region II	Binh Minh Town, Binh Tan District	Binh Minh Town
(304)	Inter-district Tax Team Region III	Tra On district, Tam Binh district	Tam Binh District
(305)	Region IV Interdistrict Tax Team	Vung Liem District, Mang Thit District	Huyện Vũng Liêm
XVIII	DISTRICT-LEVEL TAX DEPARTMENT XVIII	TRA VINH, BEN TRE, SOC TRANG	WEN TRE
1	TRA VINH		
(306)	Tax Team of Canh Long district	Canh Long District	Canh Long District
(307)	Inter-district Tax Team of Tra Vinh City - Chau Thanh	Tra Vinh City, Chau Thanh District	Tra Vinh City
(308)	Tieu Can - Cau Ke - Tra Cu Inter-district Tax Team	Tieu Can district, Cau Ke district, Tra Cu district	Tieu Can District
(309)	Duyen Hai - Cau Ngang Inter-district Tax Team	Duyen Hai Town, Duyen Hai District, Cau Ngang District	Duyen Hai Town
2	BEN TRE		
(310)	Binh Dai - Ba Tri - Giong Trom Inter-district Tax Team	Binh Dai District, Ba Tri District, Giong Trom District	Binh Dai District

(311)	Ben Tre - Chau Thanh Inter-district Tax Team	Ben Tre City, Chau Thanh District	Ben Tre City
(312)	Inter-district Tax Team of Cho Lach - Mo Cay Bac	Cho Lach District, Mo Cay Bac District	Cho Lach District
(313)	Mo Cay Nam - Thanh Phu Inter-district Tax Team	Mo Cay Nam district, Thanh Phu district	Mo Cay Nam District
3	SOC TRANG		
(314)	Chau Thanh Inter-district Tax Team	Chau Thanh District, My Tu District, Ke Sach District	Chau Thanh District
(315)	Long Phu Inter-district Tax Team	Long Phu District, Cu Lao Dung District, Tran De District	Long Phu District
(316)	Thanh Tri Inter-district Tax Team	Thanh Tri District, Nga Nam Town	Thanh Tri District
(317)	Inter-district Tax Team of Soc Trang City	Soc Trang city, My Xuyen district, Vinh Chau town	Soc Trang City
XIX	TAX DEPARTMENT OF REGION XIX	AN GIANG, DONG THAP, CAN THO, HAU GIANG	CAN THO
1	AN GIANG		
(318)	Long Xuyen - Chau Thanh - Thoai Son inter-district tax team	Long Xuyen City, Chau Thanh District, Thoai Son District	Longchuan City
(319)	Chau Doc - Chau Phu Inter-district Tax Team	Chau Doc City, Chau Phu District	Chau Doc City
(320)	Cho Moi - Phu Tan Inter-district Tax Team	Cho Moi District, Phu Tan District	Cho Moi District



(321)	Tan Chau - An Phu Inter-district Tax Team	Tan Chau Town, An Phu District	Tan Chau Town
(322)	Tinh Bien - Tri Ton Inter-district Tax Team	Tinh Bien Town, Tri Ton District	Tinh Bien Town
2	DONG THAP		
(323)	Inter-district Tax Team Region 1	Cao Lanh City, Thanh Binh District	Cao Lanh City
(324)	Inter-district Tax Team Region 2	Sa Dec City, Chau Thanh District	Sa Dec City
(325)	Inter-district Tax Team Region 3	Hong Ngu City, Hong Ngu District, Tam Nong District, Tan Hong District	Hongwu City
(326)	Inter-district Tax Team Region 4	Thap Muoi District, Cao Lanh District	Thap Muoi District
(327)	Inter-district Tax Team Region 5	Lap Vo district, Lai Vung district	Lap Vo district
3	CAN THO		
(328)	Red Flag - Thoi Lai Inter-district Tax Team	Red Flag District, Thoi Lai District	Red flag district
(329)	Thot Note - Vinh Thanh Inter-district Tax Team	Thot Note District, Vinh Thanh District	Tho Note District
(330)	Cai Rang - Phong Dien Inter-district Tax Team	Cai Rang District, Phong Dien District	Cai Rang District
(331)	Tax Team of Ninh Kieu District	Ninh Kieu District	Ninh Kieu District
(332)	Binh Thuy - O Mon Inter-district Tax Team	Binh Thuy District, O Mon District	Binh Thuy District



4	HAU GIANG		
(333)	Inter-district Tax Team Region I	Vi Thanh City, Vi Thuy District	Viqing City
(334)	Inter-district Tax Team Region II	Long My Town, Long My District	Long My Town
(335)	Inter-district Tax Team Region III	Nga Bai city, Phung Hiep district	Nga Bai City
(336)	Region IV Interdistrict Tax Team	Chau Thanh A district, Chau Thanh district	Chau Thanh A District
XX	DISTRICT-LEVEL TAX DEPARTMENT XX	KIEN GIANG, CA MAU, BAC LIEU	KIEN GIANG
1	KIEN GIANG		
(337)	Inter-district Tax Team of Ha Tien - Giang Thanh City	Ha Tien City, Jiangcheng District	Ha Tien City
(338)	Inter-district Tax Team of Rach Gia - Kien Hai city	Rach Gia City, Kien Hai District	Rach Gia City
(339)	Phu Quoc City Tax Team	Phu Quoc City	Phu Quoc City
(340)	Hon Dat - Kien Luong Inter-district Tax Team	Hon Dat district, Kien Luong district	Hon Dat District
(341)	Chau Thanh - Tan Hiep - Giong Rieng - Go Quao Inter-district Tax Team	Chau Thanh District, Tan Hiep District, Giong Rieng District, Go Quao District	Giong Rieng District
(342)	An Bien - An Minh - Vinh Thuan - U Minh Thuong Inter-district Tax Team	An Bien District, An Minh District, Vinh Thuan District, U Minh Thuong District	An Minh District
2	CA MAU		

(343)	Inter-district Tax Team Region I	Nam Can district, Ngoc Hien district	Nam Can district
(344)	Inter-district Tax Team Region II	Ca Mau City, Dam Doi District	Ca Mau City
(345)	Inter-district Tax Team Region III	Cai Nuoc District, Phu Tan District, Tran Van Thoi District	Cai Nuoc District
(346)	Region IV Interdistrict Tax Team	Thoi Binh District, U Minh District	Thoi Binh District
3	BAC LIEU		
(347)	Hoa Binh - Vinh Loi Inter-district Tax Team	Hoa Binh District, Vinh Loi District	Hoa Binh District
(348)	Bac Lieu City Tax Team	Bac Lieu City	Bac Lieu City
(349)	Gia Rai - Dong Hai Inter-district Tax Team	Gia Rai Town, Dong Hai District	Gia Rai Town
(350)	Phuoc Long - Hong Dan Inter-district Tax Team	Phuoc Long District, Hong Dan District	Phuoc Long District

2.3. Circular 10/2025/TT-BTC stipulating the collection rates, regime of collection, remittance, management and use of fees for maintaining the use of Internet resources, fees for allocation and allocation of Internet resources promulgated by the Minister of Finance

This Circular prescribes the collection rates, regimes of collection, remittance, management and use of fees for maintaining the use of Internet resources (including: fees for maintaining the use of .vn national domain names, fees for maintaining the use of Internet addresses (IP) and fees for maintaining the use of network numbers), allocation fees, granting Internet resources (including: fee for registration of the use of .vn national domain name, fee for registration of use of Internet address (IP) and fee for registration of use of network number).

Subjects of application

- Domestic and foreign organizations and individuals may grant, register and use the .vn national domain name; domestic organizations may be allocated, granted, registered and used IP addresses and Vietnamese network numbers.
- State agencies competent to allocate, grant, register and use Vietnam's Internet resources.
- Other organizations and individuals involved in the collection, remittance, management and use of fees for maintenance and use of Internet resources and fees for allocation and allocation of Internet resources.

Charge and fee payers are domestic and foreign organizations and individuals that are granted, registered and used the .vn national domain name and domestic organizations that are allocated, granted, registered and used IP addresses and Vietnamese network numbers in accordance with law.

The fee rates for registration of the use of .vn national domain names and fees for maintaining the use of .vn national domain names shall comply with the provisions of Section I of the Schedule of fees and charges promulgated together with this Circular.

The fees for registration of IP addresses and fees for maintaining the use of IP addresses shall comply with the provisions of Section II of the Schedule of fees and charges promulgated together with this Circular.

The fee rates for registration of the use of network numbers and fees for maintaining the use of network numbers shall comply with the provisions of Section III of the Schedule of charges and fees promulgated together with this Circular applicable to each network number from the 3rd or higher network number of the registrant. maintain use.

This Circular takes effect from May 3, 2025.

This Circular replaces Circular No. 20/2023/TT-BTC dated April 13, 2023 of the Minister of Finance regulating the collection rate, regime of collection, remittance, management and use of fees for maintaining the use of domain names and Internet addresses, fees for registering the use of national domain names ".vn" and fees for registering the use of Internet addresses (IP).

Other contents related to the collection, remittance, receipt and publicity of the charge and fee collection regime not mentioned in this Circular shall comply with the provisions of the Law on Fees and Charges; Decree No. 120/2016/ND-CP dated August 23, 2016 of the Government detailing and guiding the implementation of a number of articles of the Law on Fees and Charges; Decree No. 82/2023/ND-CP dated November 28, 2023 of the Government amending and supplementing a number of articles of the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 detailing and guiding the implementation of a number of articles of the Law on Fees and Charges; Law on Tax Administration; Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government detailing a number of articles of the Law on Tax Administration; Decree No. 91/2022/ND-CP dated October 30, 2022 of the Government amending and supplementing a number of articles of the Government's Decree No. 126/2020/ND-CP dated October 19, 2020 detailing a number of articles of the Law on Tax Administration; Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government regulating administrative procedures in the field of State Treasury; Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government regulating invoices and documents and Circular No. 78/2021/TT-BTC dated September 17, 2021 of the Minister of Finance guiding the implementation of a number of articles of the Law on Tax Administration dated June 13, 2019, Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government regulating invoices and documents.

In case the legal documents referred to in this Circular are amended, supplemented or replaced, such amended, supplemented or replaced documents shall be complied with.