

# Vietnam Pillar Two filing checklist

A practical checklist for the Vietnam reporting entity handling the notification, registration, GIR information package, QDMTT filing and IIR filing through the tax e-filing system.

**Last reviewed:** March 2026 **Core sources:** National Public Service Portal, GDT notes, eTax portal

**Use case:** internal tax, finance and compliance sign-off

## 1. Confirm scope and filing architecture

- Confirm the group is within Vietnam's Pillar Two scope for the relevant fiscal year under Resolution 107/2023/QH15 and Decree 236/2025/NĐ-CP.
- Map which Vietnamese constituent entity will act as the responsible filing entity.
- Confirm whether the group has Vietnamese QDMTT exposure, Vietnamese IIR exposure, or both.
- Confirm whether a group GIR has been or will be filed in another jurisdiction that has an effective competent authority information-exchange agreement with Vietnam.
- Open a filing file that keeps together the notification, registration output, local XML files, GIR copies, financial attachments, portal receipts and proof of payment.

Vietnam's public materials are form-led. Do not assume there is a separate public GIR-XSD filing package. The live workflow is the local-form / HTKK / eTax route.

## 2. Diarise the deadlines

- Diarise the 01/TB-ĐVHT notification deadline: 30 days after the end of the reporting fiscal year.
- Diarise the first special tax registration deadline: 90 days after year-end, subject to the special FY2024 transition rule.
- Diarise the QDMTT filing and payment deadline: 12 months after year-end.
- Diarise the first IIR filing and payment deadline: 18 months after year-end for the first in-scope year, then 15 months in later years.
- Where the filing entity or the list of Vietnamese constituent entities changes, diarise a refreshed 01/TB-ĐVHT by the filing deadline for the year in which the change occurs.

### CALENDAR-YEAR FY2024 EXAMPLE

CALENDAR-YEAR FY2024 EXAMPLE	DATE
QDMTT filing / payment	31 Dec 2025
IIR first filing / payment	30 Jun 2026
Special registration under the published transition example	31 Dec 2025

### 3. File the responsible-entity notification

**Form 01/TB-ĐVHT** *Thông báo đơn vị hợp thành chịu trách nhiệm kê khai...* [notification of the responsible constituent entity and in-scope entity list]

- Prepare the list of all in-scope Vietnamese constituent entities for the reporting fiscal year.
- Confirm that the correct reporting entity is named, especially where there are multiple Vietnamese constituent entities.
- If a joint venture, JV group or partially owned-parent structure is involved, confirm whether a separate notification is required under the specialised rules described in the decree note.
- File the notification through the electronic tax portal. If the group previously filed directly or by post, assess whether an electronic catch-up filing is required on the official form.
- Retain the submitted notification, the supporting entity schedule and the portal filing evidence.

HTKK release notes indicate that **01/TB-ĐVHT** supports data entry, Excel list upload, XML export, Excel export, print output and XML download. Use the live HTKK/eTax flow rather than a hand-made spreadsheet alone.

### 4. Complete special tax registration

**Form 01-ĐKTĐ-ĐVHT** *Tờ khai đăng ký/thay đổi thông tin đăng ký thuế...* [special tax registration / change form]

- Confirm the responsible filing entity is one of the entities that must register for Pillar Two.
- File the registration electronically through the tax portal.
- Track the statutory 3-working-day processing window.
- Capture the result form **01-MST-ĐVHT** and the dedicated 10-digit tax code.
- If the filing entity later changes, ensure the new entity continues using the existing Pillar Two tax code and assumes the predecessor's obligations.
- File changes to registration information within 10 working days of the change.

### 5. Set up the filing environment

- Confirm the organisation can log in to the corporate eTax portal at **thuedientu.gdt.gov.vn**.
- Update HTKK to the current build before preparing any Pillar Two form.
- Do not rely on a December 2025 pilot version of a form; late-2025 HTKK releases changed validations and XML output.
- Decide which team owns each step: notification, registration, QDMTT, IIR, GIR copy gathering, financial data attachment, payment and evidence retention.
- Run an internal quality review of the generated XML and the attached supporting files before upload.

## 6. Assemble the QDMTT return package

Core deadline: 12 months after year-end

- Prepare Form 01/TKTT-QDMTT - the Vietnam information return for QDMTT.
- Prepare Form 01/TNDN-QDMTT - the domestic top-up tax return.
- Prepare Form 01/TM where accounting-standard differences need explanation.
- Attach the GIR information copy/original covering group general information, group structure and the Vietnam ETR/top-up-tax information, unless the group does not have to file a GIR anywhere.
- Attach the financial data of each constituent entity used for the ultimate parent's consolidated financial statements.
- Consider whether Form 03/TB-ĐVHT is needed because a constituent entity filed the GIR in an exchange jurisdiction that has an effective agreement with Vietnam.
- Pay the QDMTT by the same deadline as the filing.

## 7. Assemble the IIR return package

Core deadline: 18 months first year / 15 months later

- Confirm that the Vietnamese taxpayer has the IIR obligation under the Decree 236 hierarchy.
- Prepare Form 01/TKTT-IIR - the Vietnam information return for IIR.
- Prepare Form 01/TNDN-IIR - the IIR top-up tax return.
- Prepare Form 01/TM where accounting-standard differences need explanation.
- Attach the ultimate parent's consolidated financial statements.
- Attach the financial data of each constituent entity used for those consolidated financial statements.
- Pay the IIR amount by the same deadline as the filing.

## 8. Check the Vietnam-specific XML / HTKK points

- Treat the filing object as a Vietnam local-form XML generated from HTKK, not as a raw OECD GIR XML file.
- For `01/TB-ĐVHT`, confirm the Excel list upload and XML output line up with the legal-entity schedule you intend to file.
- For the QDMTT and IIR packages, confirm the HTKK build supports XML import / export, Excel export and XML download for the information return, top-up tax return and Form `01/TM`.
- For `01/TKTT-QDMTT`, check the item `2.1` / `2.1.2` validation: if one of the first three reduced-responsibility values is selected, at least one of the four fields in item `2.1.2` must be completed.
- For `01/TNDN-QDMTT` and `01/TNDN-IIR`, verify the `D. Tổng số thuế bổ sung...` [total top-up tax] field does not go negative; HTKK notes say a negative value is displayed as zero.
- Check whether the latest HTKK release changed the XML output again; a later update added the XML tag `<mst_cu>`.

## 9. Currency, FX and supplementary filings

- Decide whether the top-up tax return will be filed in VND or in the currency used for the ultimate parent's consolidated financial statements.
- If the information return is in the consolidated-reporting currency but the tax return is filed in VND, document the commercial-bank transfer buy/sell average exchange rate used on the filing date.
- Put a formal supplementary-return process in place for Pillar Two errors discovered after filing.
- Separate normal supplementary filings from items that the decree allows to be adjusted through current-year GloBE income/loss or covered-tax mechanisms.

## 10. Evidence, payment and controls

- Keep the generated XML, Excel exports and every attachment that was actually uploaded.
- Retain the portal acknowledgement / transmission evidence for every submission.
- Link the payment proof to the corresponding QDMTT or IIR filing package.
- Document any reliance on Form `03/TB-ĐVHT` and the exchange-jurisdiction position.
- For FY2024-FY2026, review whether transitional penalty relief could matter - but do not use it as a substitute for filing.