

# Global Minimum Tax in Vietnam - QDMTT

01

## Notification

30 days from FYE

02

## Tax code registration

90 days from FYE

For FY24: FYE on or before  
30 June 2025: **13 January 2026**  
(no later than the DMTT filing deadline)

03

## DMTT filings

- 12 months from FYE
- 15 months from FYE (18 months for FY24)

### In-scope entities

Multinational Enterprise (MNE) Group & **€750 million revenue** threshold in at least 2 of the 4 years prior to the FY

### Transitional CbCR safe harbour

- De minimis test
- Routine profit test
- Simplified ETR test
- Applicable FY24 – FY26

### ETR computation

- Jurisdictional basis
- Subject to various adjustments

### Top-up tax computation

- Substance-based carve out
- Allocation by group's internal decision

## KPMG's Compliance Service



Registration  
& Notification



Transitional  
Safe Harbour  
Test



Data  
assessment  
and mapping



DMTT  
calculation



DMTT  
compliance  
package

## Contact us

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