

In this newsletter, Grant Thornton Vietnam would like to update our clients on the key points and highlights of Decree 69/2024/ND-CP (effective from July 1st, 2024) regulating electronic identification and authentication.



Entities eligible for electronic identification and their classification

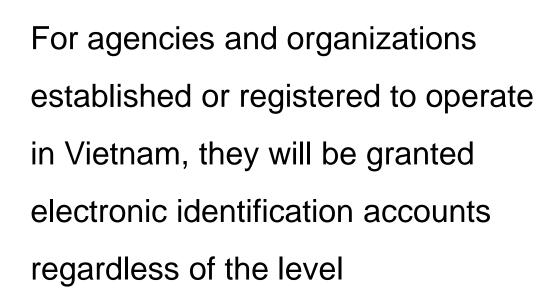
Vietnamese agencies, organizations and citizens, as well as foreign individuals and organizations residing within Vietnam's territory are all eligible for electronic identification accounts, specifically as follows:



For Vietnamese citizens who have been issued a Citizen Identification Card, an electronic identification account of Level 01 and Level 02 will be granted (for individuals aged 14 and older)



For foreigners who have been issued a permanent residence card or temporary residence card in Vietnam will be granted an electronic identification account of Level 01 and Level 02 (for individuals aged 6 and older);







Effective date of electronic identification regulations



Accounts created through the National Public Service Portal or the administrative procedures systems at the Ministry or provincial level for individuals, agencies, and organizations will remain valid until June 30, 2025.



From July 1st, 2025, these above accounts will no longer be valid. Enterprises must use electronic identification accounts on VNeID to access and connect with administrative information systems.



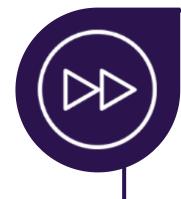
Failing to register for an electronic identification account will make it difficult for enterprises to carry out administrative procedures and may affect business operations.



Procedures and steps for issuing electronic identification accounts for agencies and organizations

The head of an agency or organization can proactively register or authorize another individual to register through one of the following two methods:

(Note: the head of the organization or the authorized individual must have a Level 2 personal identification):



Register online via the VNeID application or on the national electronic identification website VNeID. (https://vneid.gov.vn/)



Register directly at the local management identification (provincial or district level).







Procedures and steps for issuing electronic identification accounts for foreigners

Level 1 Electronic
Identification: Use the national electronic
identification
application - VNeID.

Level 2 Electronic
Identification: Must be
done in person at the
local police
department.

Services related to electronic identification that Grant Thornton can support

Consultancy services regarding the electronic identification registration procedures for foreign enterprises and individuals as well as Vietnamese individuals.

Assistance services regarding preparing necessary documents and guidance on registering/using the electronic identification system in compliance with current regulations.

Support in liaising with regulatory authorities on issues related to electronic identification account registration.







Contact

Please study the newly issued regulations and review the internal compliance procedures in order to comply with the regulations on customs tax as well as reduce errors in the process of filing and preparing documents that could lead to additional tax obligations or administrative penalty.

Please contact the experts of Grant Thornton Vietnam for in-depth advice if you have any inquiries during the implementation of tax and customs compliance.

Please visit our **Tax Hub** to view more information

Head Office in Hanoi

18th Floor, Hoa Binh International Office Building 106 Hoang Quoc Viet Street, Cau Giay District, Hanoi, Vietnam **T** + 84 24 3850 1686

F + 84 24 3850 1688

grantthornton.com.vn



Hoang Khoi
Senior Partner, National Head of Tax Services
D +84 24 3850 1618
E khoi.hoang@vn.gt.com



Bui Kim Ngan
Tax Director
D +84 24 3850 1716
E ngan.bui@vn.gt.com



Hoang Viet Dung
Tax Director
D +84 24 3850 1687
E dung.hoang@vn.gt.com

Ho Chi Minh City Office

14th Floor, Pearl Plaza, 561A Dien Bien Phu Street Binh Thanh District, Ho Chi Minh City, Vietnam **T** + 84 28 3910 9100

F + 84 28 3910 9101



Valerie – Teo Liang Tuan Tax Partner D +84 28 3910 9235 E valerie.teo@vn.gt.com



Nguyen Thu Phuong
Tax Director
D +84 28 3910 9237
E thuphuong.nguyen@vn.gt.com



Lac Boi Tho
Tax Director
D +84 28 3910 9240
E tho.lac@yn.gt.com



Dang Hai Ha My
Tax Director
D +84 28 3910 9241
E my.dang@vn.gt.com



Do Vu Bao Khanh
Tax and Transfer Pricing Director
D +84 28 3910 9277
E khanh.do@vn.gt.com

© 2025 Grant Thornton (Vietnam) Limited - All rights reserved.

'Grant Thornton' refers to the brand under which the Grant Thornton member firms provide assurance, tax and advisory services to their clients and/or refers to one or more member firms, as the context requires. Grant Thornton International Ltd (GTIL) and the member firms are not a worldwide partnership. GTIL and each member firm is a separate legal entity. Services are delivered by the member firms. GTIL does not provide services to clients. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions.