

Outbound investment and profit repatriation

The Government has issued Decree No. 103/2026/ND-CP (effective from March 31, 2026), providing guidance on the 2025 Investment Law with several important regulations regarding outbound investment, specifically as follows:

1. Opening an Outbound Investment Capital Account

Investors are strictly required to open an outbound investment capital account at an authorized credit institution in Vietnam.

All fund transfer transactions from Vietnam abroad and vice versa relating to investment activities must be conducted exclusively through this account.

2. Profit Repatriation

Within 12 months from the date of profit distribution, investors must repatriate all profits and other income derived from outbound investment activities to Vietnam, except in cases where profit retention is permitted by regulations.



Investors may use profits to offset obligations arising overseas with partners in Vietnam, provided they have reported to the State Bank of Vietnam and the Ministry of Finance. This must comply with laws on foreign exchange management, investment, and taxation (including the tax obligations of both the investor and the foreign partner), and the transaction must not be used for tax evasion or other legal violations.



If profits cannot be repatriated within the initial 12-month period, the investor must submit a written notification to the Ministry of Finance and the State Bank of Vietnam. The deadline for profit repatriation may be extended by a maximum of 12 additional months.



Violations of the regulations regarding the deadline for profit repatriation (such as failure to notify or exceeding the permitted extension period) will be subject to administrative penalties in accordance with the law.



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