

Press release on issuance of Circular No. 27/2026/TT-NHNN

Hanoi, June 26, 2026 – The Governor of the State Bank of Vietnam (SBV) has issued Circular No. 27/2026/TT-NHNN amending and supplementing a number of Articles of Circular No. 51/2024/TT-NHNN regulating independent audits applicable to commercial banks, non-bank credit institutions, microfinance institutions, and foreign bank branches.

The new Circular is composed of seven (07) Articles, amending and supplementing a number of provisions to align with the organizational structure, functions, and responsibilities of SBV entities in implementing regulations relating to independent audits, while ensuring consistency with relevant legal regulations.

The key amendments are as follows:

- Article 1: Amends and supplements a number of paragraphs of Article 15.
- Article 2: Amends and supplements Article 16.
- Article 3: Amends and supplements Article 17.
- Article 4: Supplements Article 17a following Article 17.
- Article 5: Removes a phrase in Article 22.
- Article 6: Entry into force.
- Article 7: Implementation arrangements.

Circular No. 27/2026/TT-NHNN shall take effect on August 10, 2026.