

Press release on issuance of Circular No. 37/2026/TT-NHNN amending and supplementing Circular No. 04/2025/TT-NHNN dated May 15, 2025 of the SBV Governor

Hanoi, July 19, 2026 – The Governor of the State Bank of Vietnam (SBV) has signed for issuance Circular No. 37/2026/TT-NHNN amending and supplementing a number of provisions of Circular No. 04/2025/TT-NHNN dated May 15, 2025, stipulating the retention period of dossiers and documents generated during the operations of the SBV.

The issuance of Circular No. 37/2026/TT-NHNN aims to implement Decision No. 948/QĐ-TTg dated May 27, 2026 of the Prime Minister promulgating the National Action Plan for fulfilling the Government of Vietnam's obligations regarding the exchange of information upon request for tax purposes. The issuance of the new Circular also aims to supplement and improve the regulations under Circular No. 04/2025/TT-NHNN, ensuring consistency with the Law on Archives and practical requirements for the management and retention of dossiers and documents generated during the operations of the SBV.

The new Circular comprises four (04) Articles and two (02) Appendices, specifically as follows:

- Article 1: Supplementing Clause 3, Article 3 of Circular No. 04/2025/TT-NHNN.
- Article 2: Amending and supplementing the tables specifying the retention periods for dossiers and documents generated during the operations of the SBV.
- Article 3: Entry into force.
- Article 4: Implementation arrangements.

The Appendices comprise tables specifying the retention periods for two (02) groups of dossiers and documents.

Circular No. 37/2026/TT-NHNN shall enter into force on July 19, 2026.

Translated by Minh Khang