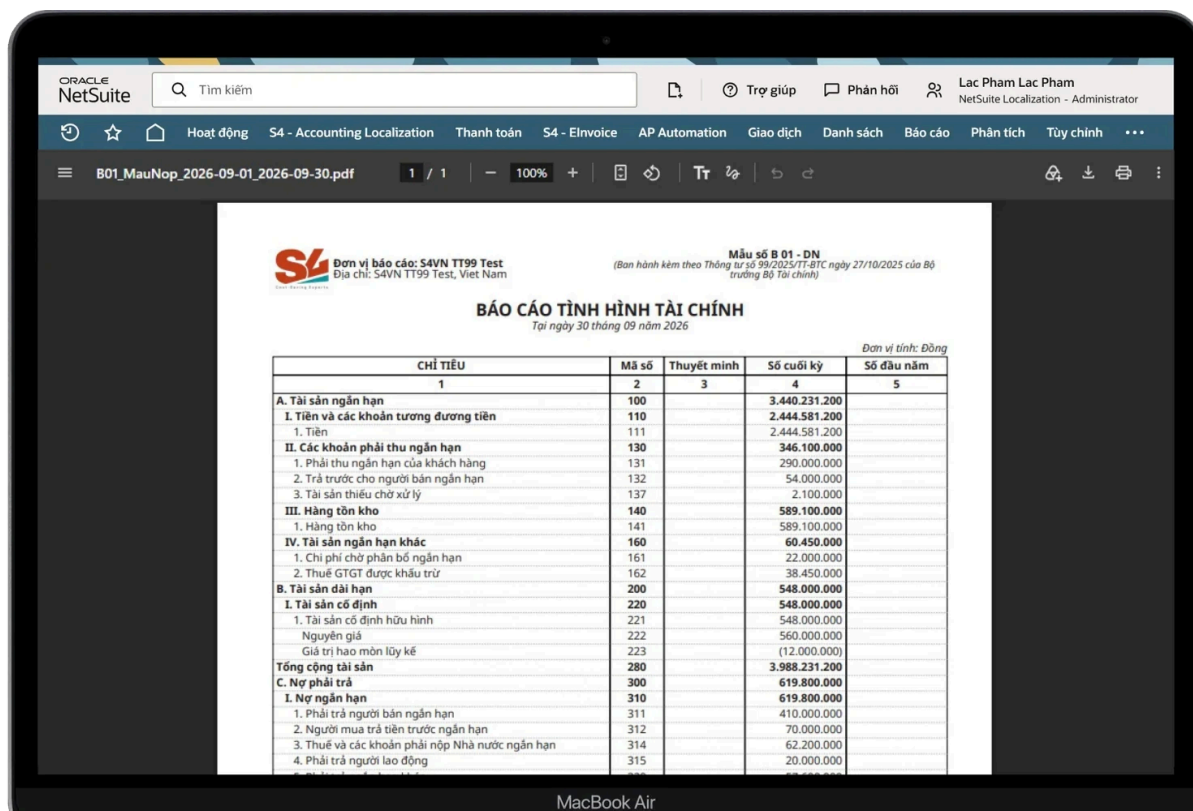


• ORACLE NETSUITE · CIRCULAR 99/2025/TT-BTC

Vietnamese accounting localization for Oracle NetSuite V2.0 under Circular 99

Companies running Oracle NetSuite can produce Vietnamese accounting books, financial statements and notes under Circular 99 directly in the system, from the same data used for management, without Excel or a second accounting package. V2.0 upgrades the V1 package S4 launched in 2025.



CHỈ TIÊU	Mã số	Thuyết minh	Số cuối kỳ	Số đầu năm
1	2	3	4	5
A. Tài sản ngắn hạn	100		3.440.231.200	
I. Tiền và các khoản tương đương tiền	110		2.444.581.200	
1. Tiền	111		2.444.581.200	
II. Các khoản phải thu ngắn hạn	130		346.100.000	
1. Phải thu ngắn hạn của khách hàng	131		290.000.000	
2. Trả trước cho người bán ngắn hạn	132		54.000.000	
3. Tài sản thiếu chờ xử lý	137		2.100.000	
III. Hàng tồn kho	140		589.100.000	
1. Hàng tồn kho	141		589.100.000	
IV. Tài sản ngắn hạn khác	160		60.450.000	
1. Chi phí chờ phân bổ ngắn hạn	161		22.000.000	
2. Thuế GTGT được khấu trừ	162		38.450.000	
B. Tài sản dài hạn	200		548.000.000	
I. Tài sản cố định	220		548.000.000	
1. Tài sản cố định hữu hình	221		548.000.000	
Nguyên giá	222		560.000.000	
Giá trị hao mòn lũy kế	223		(12.000.000)	
Tổng cộng tài sản	280		3.988.231.200	
C. Nợ phải trả	300		619.800.000	
I. Nợ ngắn hạn	310		619.800.000	
1. Phải trả người bán ngắn hạn	311		410.000.000	
2. Người mua trả tiền trước ngắn hạn	312		70.000.000	
3. Thuế và các khoản phải nộp Nhà nước ngắn hạn	314		62.200.000	
4. Phải trả người lao động	315		20.000.000	

Circular 99/2025

Vietnamese corporate accounting regime

26 forms

Books, annual and quarterly statements, tax returns

270+

Automated tests per release

S4 Consulting · Oracle NetSuite consultant

Upgrade of the V1 package launched in 2025

Vietnamese · English · bilingual

• TWO OBJECTIVES

Management and statutory reporting on one data source

Companies do not have to choose between reports for leadership and reports for the tax authority. Both use NetSuite data and differ only in presentation.

Statutory reports

- B01-DN, B02-DN, B03-DN and B09-DN templates under Circular 99
- Lines, codes and columns per template; header, signatories, place of issue
- PDF print in Vietnamese, English or bilingual
- Controlled off-ledger adjustments approved by the chief accountant

Management reports

- Detail: per template, account level 1, level 2, most detailed
- Filter by Department, Class, Location and custom segments
- Tax view of profit: exclude or show only non-deductible expenses
- Year-to-date columns on the trial balance

Whenever a management option is selected, the report and printout add the note "Internal management report - not for filing with authorities".

• THE GAP TO CLOSE

Where standard NetSuite and Circular 99 differ

NetSuite is an international ERP strong in multinational operations. Vietnamese accounting adds nine specific requirements that a global ERP does not include out of the box.

VAS / Circular 99 requirement	Standard NetSuite	V2.0 package
Offset account on every ledger line	Multi-line entries without debit-credit pairing	Automatic pairing when documents are saved, hourly catch-up run, reconciliation screen
S03a, S38 books with offset account	No Vietnamese book templates	S03a, S03b, S38, S07a, S08, S31 per template, PDF export
B01-DN statement of financial position	Balance Sheet nets receivables and payables	Two-sided balances shown by counterparty
B03-DN direct method	Cash accounts not identified per Vietnamese chart	Built from cash offset pairs, matches cash on B01
Retained earnings prior year vs current year	No VAS-style closing entries	Prior-year accumulated profit identified automatically (account 4211)
B09-DN notes	Not available	Sections per template, calculated tables matching B01, B02
Non-deductible expenses for CIT	No flagging or summary	Flag on each expense line, summary schedule, tax view of profit
Receipt 01-TT, payment 02-TT	No Vietnamese print template	Printed from the document, bilingual, amount in words
Circular 99 chart, VAS book separate from management book	Company-designed chart of accounts	VAS code on accounts, exclusion rules, works with Multi-Book or accounting contexts

Books and reports in Circular 99 format

V2.0 now includes 26 books, reports and vouchers. Each has an on-screen view, CSV export and a PDF print, except receipt and payment vouchers (print only). Prints follow the template with subsidiary logo, signatories and place of issue.

Annual financial statements

Form	Name	Highlights
B01-DN	Statement of financial position	Click any figure to drill down to the source document
B02-DN	Income statement	Three views of non-deductible expenses
B03-DN	Cash flow statement, direct method	Reconciles code 70 with closing cash automatically
B03-DN	Cash flow statement, indirect method	Checked against the Official Gazette; ties to the direct method
B09-DN	Notes to the financial statements	Auto-calculated tables, narrative drafted per year, bilingual print

Accounting books

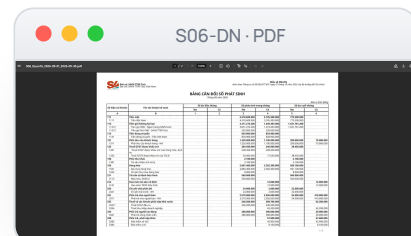
Form	Name	Highlights
S03a-DN	General journal	One line per offset pair, matches ledger activity
S03b-DN	General ledger	By level-1 account, with general journal line number
S06-DN	Trial balance	Includes a year-to-date management layout
S07a-DN	Cash book	Receipt and payment numbers in separate columns, running balance
S08-DN	Bank book	Deposits, withdrawals, balance per bank account
S31-DN	Customer and vendor payment ledger	One ledger per counterparty, separate debit and credit balances
S38-DN	Account detail ledger	Opening balance, activity, totals, closing balance

Interim financial statements (quarterly)

Form	Name	Highlights
B01a, B02a, B03a-DN	Interim financial statements, full form	B02a has 4 columns: this quarter and year to date
B01b, B02b, B03b-DN	Interim financial statements, condensed form	B02b and B03b have 4 columns
B09a-DN	Selected explanatory notes	Prepared per quarter, prefilled with default content, copied from the prior quarter

Tax and vouchers

Form	Name	Highlights
01/GTGT	VAT return	Circular 89/2026 form from the July 2026 period, Circular 80 for earlier periods
Form 01, Decree 174/2025	VAT reduction appendix	8% purchases, reduced-rate sales, difference [09]
Listing	Purchase VAT invoice listing	Laid out per form 01-2/GTGT
Listing	Sales VAT invoice listing	Laid out per form 01-1/GTGT
Listing	Non-deductible expenses for CIT	Screen and CSV only
01-TT, 02-TT	Receipt and payment vouchers	Printed from documents, bilingual, foreign currency



S06-DN trial balance, statutory print

• KEY CAPABILITIES

CHIEF ACCOUNTANT · TAX

Non-deductible expenses on the document

Flag by account or enter a partial amount with a reason; include, exclude or non-deductible-only views.

CFO · AUDIT

B09-DN inside NetSuite

Calculated tables match B01 and B02; listed-company print style, bilingual.

AUDITORS

Drill-down to source documents

From a statement line to accounts, S38-DN ledger and the NetSuite transaction.

LEADERSHIP

Reports by store and branch

Filter by Department, Class, Location and custom segments, including blanks.

IT · IMPLEMENTATION

Automatic offset pairing

Paired on save, hourly catch-up run, reconciliation of unpaired or unbalanced documents.

CIO

Built on SuiteCloud

SDF, UIF, SuiteQL, SuiteScript 2.1, Advanced PDF and 270+ automated tests.

Built on Oracle NetSuite's official platform

The package runs inside the company's NetSuite account on three principles: never change source data, enable per subsidiary, configure instead of code.

Component	Technology	What it means for you
Packaging, deployment	SuiteCloud Development Framework (SDF)	Version-controlled install and upgrade
Books and reports UI	NetSuite UIF Single Page Application	Grid filters, collapsible filter panel, laptop-friendly
Data queries	SuiteQL on the NetSuite ledger	Reads accounting data directly, no copies elsewhere
Real-time offset pairing	SuiteScript 2.1 User Event	Offset pairs ready when the document is saved
Automatic catch-up	Map/Reduce running hourly	Captures CSV imports, integrations, reversals
Prints	NetSuite Advanced PDF (BFO)	Circular 99 PDFs, subsidiary logo, bilingual
Languages	Translation Collection	Vietnamese menus and settings per user language
Dashboard	Portlet and VAS Overview page	To-do items and data checks on login
Permissions	Dedicated accountant, chief accountant and script roles	Least privilege; only chief accountants approve off-ledger entries
Quality	Automated test suite (Jest)	270+ test cases before every release

● WHY S4 CONSULTING

Oracle NetSuite consultant

S4 Consulting is an Oracle NetSuite consultant in Vietnam, working with local and foreign-invested companies.

Fast & Saving

An implementation method that applies AI across the project to cut time and cost, with an 8-week go-live milestone for suitably scoped projects.

Data drives profit optimization

One data source for both statutory filing and management decisions, so leadership sees true margins.

● CONTACT

NetSuite Vietnam Localization V2.0

Book a demo to see the localization package running on your own data. S4 replies within one business day.

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Screenshots from a demo environment with fictitious company data. The package is designed on the Circular 99/2025/TT-BTC templates; the company's chief accountant reviews the configuration before statutory filing.