

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

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Hanoi, September 29, 2021

CIRCULAR

INSTRUCTIONS FOR IMPLEMENTATION OF SOME ARTICLES OF THE LAW ON TAX ADMINISTRATION AND DECREE NO. 126/2020/ND-CP OCTOBER 19, 2020 OF THE GOVERNMENT DETAILING SOME ARTICLES OF THE LAW ON TAX ADMINISTRATION

Pursuant to the Law on Tax Administration, dated June 13, 2019;

Pursuant to the Law on State Budget, dated June 25, 2015;

Pursuant to Laws, Ordinances and Decrees on taxes, fees, charges and other state budget revenues;

Pursuant to Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government detailing the implementation of a number of articles of the Law on Tax Administration;

Pursuant to Decree No. 87/2017/ND-CP dated July 26, 2017 of the Government defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

At the proposal of the Director of the General Department of Taxation;

The Minister of Finance promulgates a Circular guiding the implementation of a number of articles of the Law on Tax Administration and Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government .

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Circular guides the state budget revenues managed by tax authorities according to the provisions of Article 7, Article 28, Article 42 , Article 59, Article 60, Article 64, Article 72 , Article 73, Article 76 , Article 80, Article 86 , Article 96, Article 107 and Article 124 of the Law on Tax Administration dated June 13, 2019 and Articles 30 and 39 of Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government. The Government shall detail the implementation of a number of articles of the Law on Tax Administration (Decree No. 126/2020/ND-CP) with respect to the contents of the currency for tax declaration, tax payment in foreign currencies and the exchange rate; duties, powers and responsibilities of tax advisory councils of communes, wards and townships; tax declaration, tax calculation, tax liability allocation, tax declaration form; handling of late payment of tax; handle overpaid tax, late payment interest and fines; dossiers of installment payment of tax arrears, dossiers of tax payment extension; order and procedures for tax refund, classification of tax refund dossiers, receipt of tax refund dossiers; tax exemption and reduction dossiers; dossiers of tax arrears, late payment interest, fines; building, collecting, processing and managing taxpayer information; order and procedures for tax inspection dossiers; tax administration for e-commerce, digital-based business and other services of overseas suppliers without a permanent establishment in Vietnam; authorized collection expenses.

Article 2. Subjects of application

Subjects of application of this Circular include: Taxpayers; tax authorities; tax officials; other relevant state agencies, organizations and individuals as prescribed in Article 2 of the Law on Tax Administration .

Article 3. Interpretation of terms

In addition to the terms prescribed in the Law on Tax Administration and Decree No. 126/2020/ND-CP, some terms in this Circular are construed as follows:

1. "E-commerce activities" means conducting part or the whole process of commercial activities by electronic means connected to the Internet, mobile telecommunications networks or other open networks. according to the provisions of Decree No. 52/2013/ND-CP dated May 16, 2013 of the Government.
2. "Digital-based business activities" are activities business of business entities through an intermediary digital system to connect with customers, all connection activities take place in the digital environment.

3. "Province" means an administrative area at the level of a province or centrally run city.
4. "Tax obligation allocation" means the taxpayer's declaration of tax at the tax agency directly managing or the tax agency managing the state budget revenues and determining the payable tax amount to each province where the tax source is entitled. state budget revenues (allocated areas) according to the provisions of law.
5. "Directly managed tax authority" includes:
- a) The tax authority in charge of the locality where the taxpayer 's head office is located , except for the provisions at Point c of this Clause;
 - b) The tax authority in charge of the locality where the taxpayer has a dependent unit that is different from the province where the taxpayer is headquartered, but the dependent unit directly declares tax with the local tax authority;
 - c) Department of Taxation of large enterprises under the General Department of Taxation established according to the provisions of Decision No. 15/ 2021/ QD-TTg dated March 30, 2021 of the Prime Minister;
 - d) For individuals earning incomes from salaries or wages, the tax authority directly managing them is the tax authority that issues a tax identification number and is entitled to change it according to the tax authority that makes the tax finalization for the individual in accordance with regulations. ;
 - dd) For individuals who receive inheritances, gifts that are securities or capital contributions in economic organizations or business establishments in Vietnam, and are subject to direct tax declaration with tax authorities, the tax authorities shall manage them. directly the tax authority managing the issuer; in case there are many tax agencies managing many issuers, the direct managing tax agency is the tax office where the individual receiving the inheritance or gift resides.
- Tax authority directly managing it can be written on the Certificate of Tax Registration or Notice of Tax Identification Number or Notice of Tax Administration or Notice of Assignment of Tax Authority to manage when issuing enterprise identification number, cooperative identification number, tax identification number or when changing registration information or when reassigning the tax authority to manage according to the provisions of law .
6. "Tax agency managing the receiving area" means a tax authority located in an area that is entitled to receive state budget revenues determined by taxpayers on a tax return, but cannot accept taxpayers' tax declaration dossiers. pay tax according to regulations. The tax authority in charge of the area receiving the allocation includes:
- a) The tax authority in the locality where the taxpayer is headquartered but does not directly manage the taxpayer;
 - b) The tax authority in a province other than where the taxpayer is headquartered, but enjoys state budget revenues as prescribed in Clauses 2 and 4, Article 11 of Decree No. 126/2020/ND-CP and Article 12 , Article 13, Article 14, Article 15, Article 16, Article 17, Article 18, Article 19 of this Circular.
- 7 . "State budget revenue management tax agency " is the tax authority managing the area where the taxpayer has procedures for tax declaration, tax payment, tax refund, tax exemption and reduction and other tax procedures. according to the provisions of the Tax Administration Law and its guiding documents or assignment documents of competent agencies ; but not a tax authority that directly manages taxpayers.
- 8 . " Dependent unit " includes branch, representative office.
- 9 . " Business location " is the place where the taxpayer conducts production and business activities (except for the location of the head office and dependent units).
10. "Tax Sub-Department" includes Tax Department and Regional Tax Department.
11. " Material damage " means the loss of a taxpayer's property that can be calculated in money such as: Machines, equipment, vehicles, supplies, goods, factories, workplaces, money, valuable papers like money.

Article 4. Currency for tax declaration and payment in freely convertible foreign currencies and actual exchange rates

1. Cases of tax declaration and payment in freely convertible foreign currencies include:
- a) Oil and gas prospection, exploration and extraction (except for crude oil, condensate, natural gas sold in the Vietnamese market or otherwise prescribed by the Government) include: natural resources tax, corporate income tax Karma; surcharge for the part of profit divided when the price of crude oil increases; the host country's oil and gas profits are divided; signature commissions ; trade discovery

commissions Oil and Gas; production commissions; money for reading and using oil and gas documents; compensation for failure to fulfill minimum commitments ; corporate income tax on income from the transfer of interests to participate in oil and gas contracts; special tax, surcharges and corporate income tax from the residual oil balance of Vietsovpetro Joint Venture's oil and gas activities at Lot 09.1 shall be declared and remitted into the state budget in freely convertible foreign currencies. used in payment transactions.

b) Fees, charges and other revenues collected by overseas representative missions of the Socialist Republic of Vietnam:

Declare and pay into the state budget in a freely convertible foreign currency specified in the document regulating the rates of fees, charges and other revenues.

c) Fees and charges by agencies and organizations in Vietnam that are allowed to collect fees and charges in foreign currencies:

Declare and pay into the state budget in a freely convertible foreign currency specified in the document on charge and fee collection rates.

d) E-commerce, digital-based business and other services of overseas suppliers without a permanent establishment in Vietnam:

Declare and pay into the state budget in a freely convertible foreign currency.

2. The actual exchange rate shall comply with the law on accounting.

Article 5. Tax administration responsibilities of the tax authority directly managing the tax authority, the tax agency managing the allocated area and the tax agency managing the state budget revenues

direct management tax authorities

The tax authority directly managing is responsible for fully implementing the regulations on tax administration for taxpayers of the Tax Administration Law and its guiding documents (except for the provisions in Clause 3 of this Article). Specifically:

a) Receive tax declaration dossiers, extend the time limit for filing tax returns and impose penalties for tax violations related to taxpayers' submission of tax declaration dossiers.

b) Calculation of late payment interest, adjustment of late payment interest of taxpayers.

c) Guide and urge taxpayers to declare tax and pay money into the state budget .

d) Implement measures to urge tax debt , coercive tax debt .

dd) Receive and process dossiers of request for tax payment extension, tax payment in installments, debt freeze, tax arrears cancellation, late payment interest exemption, no late payment interest .

e) Receive and process the taxpayer's written request for handling overpaid amount as prescribed in Clause 1 of this Article . Article 25, Article 26 of this Circular .

g) Receive and process tax refund dossiers of taxpayers according to the provisions of Chapter V of this Circular .

h) Receive and process tax exemption and reduction dossiers of taxpayers according to the provisions of Chapter V I of this Circular .

i) Carry out inspection and examination of taxpayers and sanction law violations detected through inspection and examination (if any) .

k) If the taxpayer falls within the scope of allocating tax obligations, the managing tax authority shall perform the following additional tasks:

k.1) Identify taxpayers within the scope of tax liability allocation specified in Article 12, Article 13, Article 14, Article 15, Article 16, Article 17, Article 18, Article 19 of this Circular for guidance, urge taxpayers to determine the payable tax amount for each area receiving the allocation and submit the table of payable tax amount together with the tax declaration dossier. for tax authorities to manage direct; impose penalties for tax violations related to taxpayers' tax returns.

k.2) Calculation of late payment interest, adjustment of late payment interest for the entire payable tax amount of the taxpayer (including tax payable in the receiving area).

k.3) Guide and urge taxpayers to pay money into the state budget of the area receiving the allocation.

k.4) To assume the prime responsibility for taking measures to urge tax arrears and enforce tax arrears for the payable tax amount of the area receiving the allocation; at the same time, notify the tax

authority managing the area receiving the allocation as prescribed at Point b, Clause 6, Article 3 of this Circular.

k.5) Assume the prime responsibility for receiving dossiers of request for tax payment extension, tax payment in installments, debt freezing and tax arrears in the area receiving the allocation; at the same time, notify the tax authority managing the area receiving the allocation as prescribed at Point b, Clause 6, Article 3 of this Circular .

k.6) Take charge of receiving and processing dossiers of exemption from late payment interest, excluding late payment interest of tax arrears in the receiving area.

k.7) Assume the prime responsibility for receiving the written request for handling the overpaid tax amount in the area receiving the allocation and coordinate with the tax authority managing the receiving area according to the provisions of Point b, Clause 6, Article 3 of this Circular. this document to handle according to the provisions of Article 25 , Article 26 This circular.

k.8) Assume the prime responsibility for receiving and processing the taxpayer's overpaid tax refund dossier and coordinate with the tax authority managing the area receiving the allocation according to the provisions of Point b, Clause 6, Article 3 of this Circular. for handling according to the provisions of Section 2, Chapter V of this Circular.

k.9) Take the prime responsibility for receiving and processing tax exemption or reduction dossiers from taxpayers in the area receiving the allocation and coordinate with the tax authority managing the receiving area as prescribed at Point b, Clause 6. Article 3 of this Circular for handling according to the provisions of Chapter VI of this Circular.

k.10) To assume the prime responsibility for, and coordinate with the tax authority in charge of, the allocated geographical area to inspect and examine all production and business activities of the taxpayer and to impose penalties for violations of the law on development. performed through inspection and examination (if any) including determination of tax payable to the area receiving the allocation.

k.11) Summarize data and report to the People's Council and People's Committee on the results of state budget collection according to regulations for all payments to the state budget, refunds to taxpayers in the locality, including revenues under the management responsibility of other tax agencies directly managing but the taxpayer has its head office in the area.

2 . For the tax authority managing the area receiving the allocation:

a) Monitor and supervise taxpayers making declarations and distributions of payable tax amounts and remit tax amounts to the state budget in the areas receiving the allocations ; request taxpayers to provide information and documents related to the allocated revenue ; notify the directly managing tax authority when the taxpayer fails to perform or improperly implements regulations on the allocation of tax obligations .

b) Implement a number of measures to urge tax arrears, enforce tax arrears for payable tax amounts at the area receiving the allocation and notify the tax authority directly managing it (except for the tax agency managing the area receiving the allocation as prescribed at Point a, Clause 6, Article 3 of this Circular).

c) Coordinating in processing dossiers of request for tax payment extension, tax payment in installments, debt freezing and tax arrears cancellation; in the province are entitled to the revenue allocated at the request of the tax agency directly managing (except for the tax agency managing the area receiving the allocation according to the provisions of Point a, Clause 6, Article 3 of this Circular) .

d) Assume the prime responsibility for , or coordinate with, the tax authority directly managing the clearing of the overpaid tax amount according to the provisions of Articles 25 and 26 This Circular (except for the tax authority managing the locality receiving the allocation according to the provisions of Point a, Clause 6, Article 3 of this Circular) .

dd) Coordinating in refunding the overpaid allocation to the taxpayer at the request of the tax authority directly managing it as prescribed in Section 2 , Chapter V of this Circular (except for the local tax authority that receives the allocation). as prescribed at Point a, Clause 6, Article 3 of this Circular) .

e) Cooperate in inspecting and examining taxpayers at the request of the tax authority directly managing them .

3. For tax authorities managing state budget revenues:

Tax authorities managing state budget revenues are responsible for fully implementing regulations on tax administration for revenues allocated in their respective localities of the Law on Tax Administration and guiding documents, specifically: :

- a) Receive tax declaration dossiers , extend tax return filing deadlines and impose penalties for tax-related violations related to taxpayers' submission of tax returns for the revenues assigned to management .
- b) Calculation of late payment interest, adjustment of late payment interest of taxpayers for the revenue assigned to manage . In the case specified at Points b and c, Clause 2, Article 13 of this Circular, the late payment interest shall be calculated and adjusted at the tax authority directly managing it.
- c) Guiding and urging taxpayers to remit money into the state budget for the revenues assigned to them.
- d) Implement measures to urge tax arrears, coercive tax arrears for the revenue assigned to manage.
- dd) Receive and process dossiers of request for exemption from late payment interest, excluding late payment interest and tax payment extension. for revenues assigned to manage according to the provisions of Article 22, Article 23, Article 24 of this Circular.
- e) Receive and process the written request for handling the overpaid amount of the taxpayer for the revenue assigned to manage according to the provisions of Articles 25 and 26 of this Circular .
- g) Receive and process VAT refund dossiers for investment projects assigned to manage under the provisions of Section 1 , Chapter V of this Circular .
- h) Receive and process overpaid tax refund dossiers for the assigned revenues under the provisions of Section 2 , Chapter V of this Circular .
- i) Receive and process taxpayers' tax exemption and reduction dossiers for the revenues assigned to manage them according to the provisions of Chapter V I of this Circular .
- k) Carry out inspection and examination of taxpayers with revenues assigned to manage and sanction law violations detected through inspection and examination (if any) .
- l) If the taxpayer falls within the scope of allocating tax obligations to the revenues specified at Point dd, Clause 1, Article 13, Article 15, and Point d, Clause 1, Article 17 of this Circular , the tax authority shall manage the budget revenues. The state performs additional tasks such as tax authorities directly managing taxpayers whose revenues are allocated according to the provisions of point k, clause 1 of this article.

Chapter II

TAX CONSULTANCY COUNCILS OF COMMUNES, WARDS AND TOWNSHIPS

Article 6. Composition of tax advisory councils of communes, wards and townships

1. The composition of the Tax Advisory Council includes:

- a) The President or Vice President of the People's Committee of the commune , ward or township - the Chairman of the Council;
- b) Team leader or deputy captain of an inter-commune , ward, township tax team or equivalent - Permanent member ;
- c) A civil servant in charge of finance of the People's Committees of communes , wards and townships - Member;
- d) Chairman of the Fatherland Front Committee of communes, wards and townships - Members;
- dd) Chief of police of communes, wards and townships - Member;
- e) Head of a residential group or equivalent level - Member ;
- g) Head of market management board - Member;
- H) Representative of business households and individuals doing business in the area - Member.

In case the district-level administrative area does not have a commune-level administrative unit, the chairperson of the district People 's Committee shall decide on the establishment of a tax advisory council with similar members as prescribed in this clause .

2. Representatives of business households and individuals participating in the Tax Advisory Council must satisfy the following conditions:

- a) Well observe the State's laws on production and business and tax laws ;
- b) Having been in business for at least 0 3 years before the date of joining the Tax Advisory Council . If there are no business households or individuals operating in the locality for at least 3 years, the

business household or individual with the longest operation period shall be selected. Priority is given to representatives who are leaders, deputy heads, heads or deputy heads of production and business lines in the communes, wards, townships or markets, commercial centers.

3. The maximum number of business households and individuals participating in the Tax Advisory Council shall not exceed 5 people. Presidents of district-level People's Committees shall base themselves on the number and size of businesses of business households and individuals in the area to decide on the number of business households and individuals participating in the Investment Council. tax advice.

Article 7. Establishment of the Tax Advisory Council

1. Presidents of district -level People's Committees , based on the number and size of businesses and business individuals of business households and individuals in the area, decide to establish a Commune Tax Advisory Council. , ward or township at the request of the Director of the Tax Sub-Department.

2. The Tax Advisory Council is established and operates for a maximum period of not more than 5 years.

3. The Tax Advisory Council may be re-established or supplemented or replaced by a member of the Tax Advisory Council in some specific cases as follows:

a) Re-establish the Tax Advisory Council when the Tax Advisory Council's term expires as prescribed in Clause 2 of this Article.

b) Supplementing or replacing members of the Tax Advisory Council in the following cases:

b.1) The members no longer satisfy the requirements specified in Clauses 1 and 2, Article 6 of this Circular;

b.2) Adding more business households and individuals to match the number of business households and individuals currently operating or replacing business households and individuals who have stopped doing business in the locality. communes, wards and townships;

b.3) Other changes related to the composition of the Tax Advisory Council proposed by the Director of the Sub-Department of Taxation.

4. Procedures for setting up a Tax Advisory Council

a) The Fatherland Front of communes, wards and townships proposes, introduces and sends the list of business households and individuals participating in the Tax Advisory Council to the Sub-department of Taxation . The Sub-department of Taxation is responsible for providing information about business households and individuals according to the list for the Fatherland Front of communes, wards and towns to choose .

b) The Director of the Sub-department of Taxation, based on the composition and list of participants in the Tax Advisory Council, proposes the President of the district-level People's Committee to issue a decision to establish a Tax Advisory Council as prescribed in Article 2 of this Law. this (according to form No. 07-1/HDTV issued together with Appendix I This circular).

Article 8. Principles and working regime of the Tax Advisory Council

1. The chairman and members of the Tax Advisory Council operate under the part-time regime. The Tax Advisory Council is under the direct direction of the Chairman of the Tax Advisory Council on the contents specified in this Circular.

2. The Tax Advisory Council holds a meeting to collect opinions of its members on consulting contents at the summons of the Chairman of the Tax Advisory Council. Meetings of the Tax Advisory Council are conducted with the participation of the Chairman of the Tax Advisory Council and at least 2/3 of the total number of members (including the Chairman of the Council) attending. The Tax Advisory Council may organize consultations with its members via electronic means . In case the opinions of the members are not unanimous, a vote must be conducted to decide by majority; if the voting results are equal, the decision shall be made according to the content with the unanimous opinion of the Chairman of the Tax Advisory Council as a basis for making the minutes of the meeting of the Tax Advisory Council.

3. Meetings of the Tax Advisory Council must be recorded in minutes according to form No. 07-2/HDTV issued in Appendix I to this Circular. The meeting minutes must be signed and certified by the members of the Tax Advisory Council attending the meeting. In case of collecting opinions via electronic means, the permanent members of the Council shall summarize and record in the minutes as in face-to-face meetings.

Article 9. Working relationship between the Tax Advisory Council and the tax authorities

1. Working relationship in consulting consultation

a) The Sub-department of Taxation prepares all dossiers and documents when collecting advices and requests for cooperation and sends them to the Advisory Council at least 05 working days before the deadline for requesting the Tax Advisory Council to send the results. results of consultation, feedback coordination. Dossier of the Tax Sub-department to be sent to the Advisory Council for advice and cooperation requests includes :

a.1) Dossier of consulting on revenue and flat tax rate expected to be stable at the beginning of the year of business households and individuals paying tax by the flat method, including:

a.1.1) Expected list of revenue and tax rates of business households and individuals, made according to form No. 07-3/HDTV issued together with Appendix I of this Circular;

a.1.2) New regulations and guidelines related to consulting opinions (if any).

a.2) Dossier of consulting on revenue and adjusted flat tax rates for business households and individuals that change business activities in the tax year include:

a.2.1) List of business households and individuals that adjust information and tax amounts according to form No. 07-4/HDTV issued in Appendix I to this Circular;

a.2.2) New regulations and guidelines related to the content of consultation (if any).

a.3) Dossier of consultancy on the plan to urge and manage the activities of business households and individuals paying tax according to the presumptive method in the locality, including:

a.3.1) Plan for the implementation of the task of urging and managing the activities of business households and individuals paying tax according to the presumption method in the locality according to each content and topic to meet the requirements of the management. management in each specific field and period under the direction of the Tax Department and the provisions of law;

a.3.2) Directive documents of the Tax Department , guiding documents related to the content of the request for cooperation.

b) The Chairman of the Tax Advisory Council sends the consulting results and coordination feedback to the Tax Sub-Department on time as requested. Dossier of consultation results and feedback to be sent to the Tax Department includes:

b.1) Notification of consulting results on cases where the Tax Advisory Council proposes to adjust the revenue and tax rates of business households and individuals compared with the expected results of the Sub-department of Taxation according to the form No. 07-5/HDTV and 07-6/HDTV issued together with Appendix I of this Circular. In case the application file for consultation and coordination on the plan to implement the task of urging and managing the activities of business households and individuals paying tax by the presumptive method in the locality, the notices shall not be included . according to form No. 07-5/HDTV and 07-6/HDTV issued together with Appendix I of this Circular;

b.2) The meeting minutes of the Tax Advisory Council are made according to form No. 07-2/HDTV issued together with Appendix I of this Circular.

2. Working relationship in handling consulting results

In case the results of tax preparation, tax calculation and settlement of tax adjustments for business households and individuals are different from the consulting results of the Tax Advisory Council, the Sub-department of Taxation is responsible for notifying the tax authorities in writing. Tax Advisory Council made according to form No. 07-7/HDTV issued together with Appendix I of this Circular together with the time of public posting of official data on the results of tax preparation, tax calculation and settlement of tax adjustments for tax purposes. with business households and business individuals.

3. Working relationship in the provision of documentary information

The Sub-department of Taxation is responsible for providing and directing the inter-commune, ward and township Tax Teams to provide information and documents to the Tax Advisory Council within the jurisdiction of the Tax Advisory Council specified in Article 10. This circular.

Article 10. Powers of Tax Advisory Council

1. To participate in training, dissemination and receipt of documents on current tax policies and tax administration related to tax administration for business households and individuals;

2. To request the Sub-department of Taxation to provide information on tax collection management for business households and individuals paying tax according to the presumptive method in the locality.

Article 11. Responsibilities of the Tax Advisory Council

1. Responsibility for tax consulting and tax management

- a) Advising on the expected stable revenue and flat tax rate at the beginning of the year of business households and individuals paying tax according to the flat method, including business households and business individuals whose turnover is not must pay value added tax, not pay personal income tax;
- b) Advising on adjusted tax rates for business households and individuals paying tax by the presumptive method when there is a change in business activities such as: change in size, location; changes in industry; stop operating or suspend business in the tax year;
- c) Coordinating with the Sub-department of Taxation to urge and manage the activities of business households and individuals paying tax according to the presumptive method in the locality.

2. Responsibilities of the Chairman of the Tax Advisory Council

- a) Decide on the program and work plan of the Tax Advisory Council;
- b) Invite delegates, convene members and chair meetings of the Tax Advisory Council;
- c) Assign members of the Tax Advisory Council to monitor each specific task;
- d) Decide and take joint responsibility for the activities of the Tax Advisory Council and members of the Tax Advisory Council in the course of performing their duties as prescribed;
- dd) Report in writing to the Chairman of the district-level People's Committee and the director of the Sub-Department of Taxation in case individuals or other members cannot continue to participate in the Tax Advisory Council;
- e) Sign documents and transaction documents on behalf of the Tax Advisory Council.

3. Responsibilities of members of the Tax Advisory Council

a) General responsibilities of members of the Tax Advisory Council

- a .1) Implement work as assigned by the Chairman of the Tax Advisory Council and take responsibility before the Chairman of the Tax Advisory Council for the results of the assigned work;
- a.2) Arrange to participate fully in the activities of the Tax Advisory Council;
- a.3) Presenting opinions at the meeting or in writing;
- a.4) Report in writing to the Chairman of the Tax Advisory Council in case it is impossible to continue participating in the Tax Advisory Council.

b) Responsibilities of a permanent member of the Tax Advisory Council

- b.1) Proposing the development of programs and working plans of the Tax Advisory Council and expected assignment of tasks to members for the Chairman of the Tax Advisory Council to consider and decide;
- b .2) Prepare documents, record minutes in meetings and synthesize opinions of members of the Tax Advisory Council;
- b.3) Report to the Chairman of the Tax Advisory Council and the Director of the Sub-department of Taxation in case of change or addition of members of the Tax Advisory Council.

4. The Tax Advisory Council is responsible for sending the tax consulting results to the district-level People's Committees and the commune-level People's Committees at the same time as sending the consulting results to the Tax Departments .

Chapter III

TAX DECLARATION, TAX CALCULATION, ALLOCATION OF TAX OBLIGATION

Article 12. Allocation of tax obligations of centralized accounting taxpayers with dependent units and business locations in other provinces where the head office is located

1. Taxpayers operating and doing business in many other provincial-level areas where taxpayers are headquartered shall conduct centralized accounting at their headquarters as prescribed in Clauses 2 and 4, Article 11 of Decree No. 126/2020/ND-CP performs tax declaration, tax calculation and submits tax declaration dossiers to tax authorities directly managing and allocating payable tax amounts to each province where business is located.

2. Cases of allocation, methods of allocation, tax declaration, tax calculation and finalization for the allocated tax shall comply with the provisions of Article 13, Article 14, Article 15, Article 16, Article 17, Article 18, Article 19 of this Circular.

3. Taxpayers are responsible for declaring tax and allocating tax obligations fully, accurately and timely according to regulations. The allocation of payable tax amounts to the provinces where the state budget revenues are received must not be larger than the payable tax amount on the taxpayer's tax return. If taxpayers do not generate payable tax amounts, they are not required to determine payable tax amounts to provinces where they are entitled to state budget revenues. The case specified at Points b, c, Clause 2, Article 13 and Point b, Clause 2, Article 17 of this Circular shall not comply with the allocation principle under this Clause.

4. Taxpayers, based on the payable tax amount in each province enjoying the allocated revenue, make payment receipts and remit the money to the state budget as prescribed. The State Treasury where the taxpayer's receipt of payment to the state budget is received shall account the revenue for each area receiving the allocated revenue.

5. In case, through inspection and examination, it is discovered that taxpayers have declared and distributed improperly, the tax authority directly managing them shall re-determine the amount to be allocated to the provinces where the allocated revenue is received.

6. In case the value-added tax, corporate income tax, and natural resource tax of a hydroelectricity producer is divided among different provinces, the local Tax Department where the hydro-power plant operating office is located shall base it on. Pursuant to the provisions of Articles 13, 15 and 17 of this Circular, they are responsible for presiding over and coordinating with the investor of the hydropower plant project and the local Tax Departments where the hydroelectric power plant or reservoir is located. to uniformly determine the rate of allocation of tax obligations of each tax to each province where the revenue is received. In case of disagreement on the proportion of tax liability allocation for each province between Tax Departments and taxpayers, the local Tax Department where the hydroelectric power plant operating office is located shall report to the Ministry of Finance (General Department of Taxation) for guidance. .

Article 13. Tax declaration, tax calculation, distribution and payment of value added tax

1. Allocated cases:

a) Electronic lottery business;

b) Real estate transfer activities , except for the case specified at Point b, Clause 1, Article 11 of Decree No. 126/2020/ND-CP ;

c) Construction activities in accordance with the law on the system of national economic branches and specialized laws;

d) The dependent unit, the business location is a production establishment (including processing and assembly establishments), except for the case specified at point c, clause 1, Article 11 of Decree No. 126/2020/ND- CP ;

dd) Hydropower plants are located in many provinces.

2. Allocation method:

a) Allocation of payable value-added tax for electronic lottery business

The payable value-added tax amount for each province where the computerized lottery business is located is equal to (=) the payable value-added tax amount of the computerized lottery business multiplied (x) by the rate (x) % actual ticket sales from computerized lottery business in each province on the total actual ticket sales of taxpayers.

Actual ticket sales from computerized lottery business is determined as follows:

In case of distribution of computerized lottery tickets via terminals: Revenue from computerized lottery business arising from terminals registered to sell computerized lottery tickets within administrative boundaries each province according to the lottery agent contract signed with the computerized lottery company or the shops and ticket sales points set up by the taxpayer in the locality.

In case of distribution of lottery tickets via phone and internet: Revenue is determined in each province where the customer registers to participate in the prize when opening a prize account in accordance with the law on business. computer lottery.

b) Allocation of payable value-added tax for real estate transfer:

The amount of value-added tax payable for each province of real estate transfer is equal to (=) the value-added tax-exclusive revenue from real estate transfer in each province multiplied by (x) by 1. %.

c) Allocation of payable value-added tax for construction activities :

The amount of value-added tax payable for each province of construction activities is equal to (=) the excluding value-added tax revenue for construction activities in each province multiplied by (x) by 1%.

Revenue without value added tax is determined under the contract for construction works and items. In case the work, construction work item is related to many provinces but it is not possible to determine the revenue of the work in each province, after determining the percentage of 1% of the turnover of the work, construction work item For construction, taxpayers base on the ratio (%) of the investment value of the work in each province to the total investment value to determine the amount of value added tax to be paid to each province.

d) Allocate the payable value-added tax amount to the province where the dependent unit or business location is a production facility:

d.1) The amount of value-added tax payable to the province where the production establishment is located is equal to (=) the turnover at the price exclusive of value-added tax multiplied by (x) by 2% (for goods subject to the tax rate). value-added tax of 10%) or 1% (for goods subject to value-added tax rate of 5%) provided that the total amount of value-added tax payable to the provinces where the production establishment is located is not exceeds the amount of value added tax payable by the taxpayer at the head office. In case the production facility transfers finished or semi-finished products to other internal units for sale, the turnover of the manufactured products shall be determined on the basis of the production costs of the products.

d.2) In case the taxpayer calculates and pays according to the prescribed percentage at point d.1 of this clause, if the total value-added tax payable to the provinces where the production establishment is located is greater than the total payable value-added tax of the taxpayer at the head office, the taxpayer shall divide to supplement the payable tax amount to the provinces where the production establishment is located according to the following formula: The payable value-added tax amount for each province where the production establishment is located is equal to (=) the payable value-added tax amount of the person pay tax at the head office multiplied by (x) the rate (%) of sales at the excluding value-added tax prices of products produced in each province on the total revenue at the excluding value-added tax prices of the company. products produced by taxpayers.

d.3) The revenue used to determine the allocation ratio specified at Points d.1 and d.2 of this Clause is the actual revenue generated in the tax period. In case the additional declaration changes the actual revenue generated, the taxpayer must determine and redistribute the payable tax amount of each tax period with errors already declared in order to determine the value-added tax amount. increase the unallocated or over-allocated difference for each locality.

dd) Allocate the payable value added tax amount to each province where the hydropower plant is located in many provinces:

The amount of value added tax payable in each province where the hydroelectric power plant is located within the administrative boundaries is equal to (=) the payable value added tax amount of the hydroelectric power plant multiplied by (x) by the rate (%) of the price. the investment value of the part of the hydropower plant located within the administrative boundaries of each province on the total investment value of the hydroelectric power plant.

3. Tax declaration and payment:

a) For electronic lottery business:

Taxpayers shall make centralized value-added tax declarations for computerized lottery business nationwide and submit tax declaration dossiers according to form No. 01/GTGT , the appendix of the value-added tax amount allocation table must be made. submit it to the localities where it enjoys revenue from electronic lottery business using form No. 01-3/GTGT issued together with Appendix II of this Circular to the tax authority directly managing it; pay the tax amount allocated to each province where the computerized lottery business is located according to the provisions of Clause 4, Article 12 This circular.

b) For real estate transfer:

b.1) Taxpayers shall declare value-added tax and submit value-added tax declaration dossiers to the tax authorities in the province where the transferred real estate is located, using form No. 05/GTGT issued with the Appendix. II of this Circular; pay the declared tax to the state budget in the province where the transferred real estate is located.

b.2) Taxpayers must sum up the excluding value-added tax revenue from real estate transfer into the tax declaration dossier at the head office to determine the payable tax amount for the entire property transfer. doing business at the head office. The amount of value added tax already paid in the

province where the real estate is transferred is offset against the value added tax payable at the head office.

c) For construction activities:

c.1) Taxpayer being a construction contractor, signing a contract directly with an investor to execute a construction work in a province other than where the taxpayer's head office is located, including works, class For construction work items related to many provinces, taxpayers shall declare value-added tax of those works and work items with the tax authority of the locality where the construction works, using form No. 05/GTGT issued. attached to Appendix II of this Circular; pay the declared tax to the state budget in the province where the construction work is located. Where the State Treasury has made deductions according to the provisions of Clause 5 of this Article, the taxpayers are not required to pay money into the state budget in proportion to the withheld tax amounts from the State Treasury.

c.2) Taxpayers must sum up the VAT-exclusive revenue from construction activities in the tax declaration dossiers at the head office to determine the payable tax amount for the entire production and business activities. at the head office. The amount of value added tax already paid in the province where the construction work is located shall be offset against the value added tax payable at the head office.

d) For a dependent unit, the business location is a production facility:

Taxpayers shall make concentrated value-added tax declarations for production and business activities of dependent units and business locations being production establishments and submit tax declaration dossiers according to form No. 01/GTGT , appendix. Table of distribution of value-added tax payable to the locality where the revenue is received (except for hydroelectricity production activities, computer lottery business) according to form No. 01-6/GTGT issued together with appendices. Appendix II of this Circular for tax authorities to manage directly; pay the tax amount allocated to each province where the production facility is located according to the provisions of Clause 4, Article 12 of this Circular.

d) For hydropower plants located in many provinces :

Taxpayers shall declare value-added tax arising from hydroelectric power plants and submit tax declaration dossiers according to form No. 01/GTGT , appendix of the table of distribution of payable value-added tax amounts to localities where they are eligible. enjoy revenue from hydroelectricity production activities, according to form No. 01-2/GTGT promulgated together with Appendix II of this Circular to the tax authority of the locality where the hydro-power plant operating office is located; pay the tax amount allocated to each province where the hydropower plant is located according to the provisions of Clause 4, Article 12 of this Circular.

4. For dependent units that directly sell goods, use invoices registered by the dependent units or registered by the taxpayers with the tax authorities managing the dependent units. output and input added value, the dependent unit shall declare and pay value added tax to the tax authority directly managing the dependent unit.

5. The State Treasury shall deduct value added tax from contractors when carrying out procedures for payment of state budget capital construction investment capital to investors as follows:

a) The State Treasury where the investor opens a transaction account shall deduct value-added tax to pay into the state budget at the rate of 1% of excluding value-added tax revenue for the volume completion of basic construction works and work items, except for the cases specified at Point b of this Clause.

b) The State Treasury does not deduct value added tax in the following cases:

b.1) The investor shall carry out procedures for advance capital construction investment according to regulations.

b.2) Payments for capital construction investment for project management activities: payments for project management tasks directly performed by investors; expenditures of the project management board, expenses for site clearance, and expenses for self- made projects .

b.3) Construction investment expenses of projects and works under the commune budget with a total investment of less than VND 01 billion.

b.4) Cases where taxpayers prove that they have fully paid tax into the state budget.

c) The investor, when making payment at the State Treasury, is responsible for making payment documents according to the form specified in Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government and send it to the Treasury. The State Silver shall deduct value-added tax. The amount of value-added tax withheld by the State Treasury on payment vouchers shall be deducted

from the payable value-added tax amount of the contractor. The investor is responsible for providing payment documents to the contractors whose tax has been withheld by the State Treasury.

d) The accounting of state budget revenues for value-added tax has been issued by the State Treasury. According to the principle that basic construction works arise in any province, the amount of value-added tax deducted by the State Treasury will be recorded in the budget revenue of that province.

In case the work is located in more than one province, the investor is responsible for determining the excluding value-added tax of the work in each province and is responsible for making payment vouchers made according to the form prescribed in Decree No. 11/ 2020/ND-CP dated January 20, 2020 of the Government to the State Treasury to deduct value-added tax and account for state budget revenue for each province. In case the work, construction work item is located in many provinces, but the revenue of the work in each province cannot be determined, after determining the rate of 1% of the revenue excluding value-added tax of the work, construction work items, based on the ratio (%) of the investment value of the work in each province to the total investment value to determine the amount of value-added tax payable to each province. In case the construction works in the same province (including: inter-district works, works in a district other than the place where the contractor is headquartered), the local Tax Department shall coordinate with the Department of Finance in advising the People's Council, the People's Committee of The people of the province decide on the allocation and accounting of state budget revenues according to the district.

dd) The State Treasury shall account the state budget revenue for the withheld value-added tax, sum up all information on the receipts into the list of budget payment documents and transfer them to the tax authority according to the provisions of law. regulations .

Article 14. Tax declaration, tax calculation, allocation and payment of excise tax

1. Allocated cases:

Electronic lottery business.

2. Allocation method:

The amount of excise tax payable for each province where the computerized lottery business is located is equal to (=) the payable excise tax amount of the computerized lottery business multiplied (x) by the rate (x) % actual ticket sales from computerized lottery business in each province on the actual ticket sales of taxpayers.

Actual revenue from ticket sales from computerized lottery business is determined according to the provisions of Point a, Clause 2, Article 13 of this Circular.

3. Tax declaration and payment:

Taxpayers shall make a general excise tax declaration for the entire computerized lottery business nationwide and submit a tax return using form No. 01/TTDB , appendix to the table determining the excise tax amount. deductible for purchased raw materials and imported goods (if any) according to form No. 01-2/TTDB , Appendix to the table of excise tax payable to localities where they are entitled to revenue from computerized lottery business according to form No. 01-3/TTDB issued together with Appendix I I of this Circular to the tax authority for direct management; pay the tax amount allocated to the province where the computerized lottery business is located according to the provisions of Clause 4, Article 12 of this Circular.

Article 15. Tax declaration, tax calculation, allocation and payment of natural resources tax

1. Allocated cases:

Hydropower production activities have hydroelectric reservoirs located in many provinces.

2. Allocation method:

a) Basis for allocating the amount of natural resources tax payable to each province:

a.1) The area of the reservoir bed is t, the area of the reservoir bed in province G is t.1, the area of the reservoir bed in province H is t.2.

The ratio (%) of the lake bed area in province G is $T.1 = t.1/t \times 100$.

The ratio (%) of the lake bed area in province H is $T.2 = t.2/t \times 100$.

a.2) Fund for compensation for site clearance, migration and resettlement is k; the cost of compensation for site clearance, migration and resettlement in province G is k.1; the cost of compensation for site clearance, migration and resettlement in province H is k.2.

The percentage (%) of the cost of compensation for site clearance, migration and resettlement in province G is $K.1 = k.1/kx 100$.

The percentage (%) of compensation, site clearance, migration and resettlement in province H is $K.2 = k.2/kx 100$.

a.3) The number of households that have to move and resettle is s, the number of households that have to move and resettle in province G is s.1, the number of households that have to move and resettle in province H is s.2.

The percentage (%) of households having to move and resettle in province G is $S.1 = s.1/sx 100$.

The percentage (%) of households having to move and resettle in province H is $S.2 = s.2/sx 100$.

a.4) The compensation value for material damage in the lake bed area is v, the compensation value for material damage in the lake bed area in province G is v.1, the compensation value for material damage in the lake bed area in the province H is v.2.

The percentage (%) of compensation value for material damage in the reservoir area in province G is $V.1 = v.1/vx 100$.

The percentage (%) of compensation for material damage in the lake bed in province H is $V.2 = v.2/vx 100$.

b) Calculation formula:

The amount of natural resources tax payable in the province of G = $\frac{T.1 + K.1 + S.1 + V.1}{4}$ x Amount of royalty payable

Amount of natural resources tax payable to HO province = $\frac{T.2 + K.2 + S.2 + V.2}{4}$ x Amount of royalty payable

3. Declaration and payment of natural resources tax:

Taxpayers with hydroelectric power plants shall declare natural resources tax and submit a resource tax return using form No. 01/TAIN and a resource tax finalization file using form No. 02/TAIN to the tax authority for management. state budget revenues where water resource exploitation activities take place. In case the hydropower reservoir of the plant is located in more than one province, then submit a resource tax return using form No. 01/TAIN , a resource tax finalization file using form No. 02/TAIN , and an appendix to the table of allocation of natural resources tax amounts. must be paid to the localities where it is entitled to revenue from hydroelectricity production, using form No. 01-1/TAIN issued together with Appendix II of this Circular of the hydroelectric power plant at the tax authority where the office is located. operating hydroelectric plants; pay the tax amount allocated to the province where the hydroelectric reservoir is located according to the provisions of Clause 4, Article 12 of this Circular.

Article 16. Tax declaration, tax calculation, allocation and payment of environmental protection tax

1. Allocated cases:

a) Petrol for the case specified at Point a.2 Clause 4 Article 11 of Decree No. 126/2020/ND-CP ;

b) Coal is mined and consumed domestically, for the case specified at Point b, Clause 4, Article 11 of Decree No. 126/2020/ND-CP .

2. Allocation method:

a) Allocation of payable environmental protection tax for gasoline:

The payable environmental protection tax amount to each province where the dependent unit is located is equal to (=) the total payable environmental protection tax amount allocated to each province for petroleum products.

The payable environmental protection tax amount allocated to each province according to each petroleum product = the payable environmental protection tax amount of each petroleum product on the tax declaration multiplied by (x) by the rate (%) of output of each petroleum product sold by the dependent unit that is subject to declaration and calculation of environmental protection tax on the total output of each petroleum product sold that is subject to declaration and calculation of environmental protection tax. taxpayer's school.

b) Allocation of payable environmental protection tax for coal mined and consumed domestically:

The amount of environmental protection tax payable to each province where a coal mining company is located is determined by the following formula:

$$\text{Ratio (\%)} = \frac{\text{Domestic coal consumption in the period}}{\text{Total production coal consumed in the period}}$$

$$\text{Amount of environmental protection tax payable to the province having coal mined in the period} = \text{Proportion (\%) of domestic coal consumption in the period} \times \text{Coal output purchased by units in the province where coal is mined in the period} \times \text{Absolute tax on 1 ton of coal consumed}$$

3. Tax declaration and payment:

a) For gasoline:

Dependent unit of the principal trader or dependent unit of a subsidiary of the principal trader having business in a province other than where the principal trader or subsidiary of the principal trader is headquartered without accounting for the separate declaration of environmental protection tax, the principal trader and subsidiary of the principal trader shall declare environmental protection tax and submit a tax return using form No. 01/TBVMТ, appendix. Table of allocation of environmental protection tax amounts payable to localities where petrol and oil revenues are entitled, made according to form No. 01-2/TBVMТ issued together with Appendix II of this Circular to tax authorities directly managing them. next; pay the tax amount allocated to the province where the dependent unit is headquartered as prescribed in Clause 4, Article 12 of this Circular.

b) For coal mined and consumed domestically:

Enterprises that exploit and consume domestic coal through the form of management and assign to subsidiaries or dependent units to exploit, process and consume, the unit shall perform the task of consuming real coal. currently declare tax for the entire amount of environmental protection tax incurred for mining coal and submit a tax return using form No. 01/TBVMТ, appendix to the table determining the amount of environmental protection tax payable to the localities where enjoy the revenue from coal according to form No. 01-1/TBVMТ issued together with Appendix II of this Circular to the tax authority directly managing; pay the tax amount allocated to the province where the coal mining company is headquartered according to the provisions of Clause 4, Article 12 of this Circular.

Article 17. Tax declaration, tax calculation, tax finalization, allocation and payment of corporate income tax

1. Allocated cases:

- a) Electronic lottery business;
- b) Real estate transfer activities;
- c) The dependent unit, the place of business is a production establishment;
- d) Hydropower plants located in many provinces.

2. Allocation method:

a) Allocation of payable corporate income tax for electronic lottery business:

The payable enterprise income tax amount for each province where the computerized lottery business is located is equal to (=) the payable corporate income tax amount of the computerized lottery business multiplied (x) by the rate (x) % actual ticket sales from computerized lottery business in each province on the total actual ticket sales of taxpayers.

Actual revenue from ticket sales from computerized lottery business is determined according to the provisions of Point a, Clause 2, Article 13 of this Circular.

b) Allocation of payable corporate income tax for real estate transfer:

The amount of corporate income tax payable to each province where the real estate transfer is temporarily paid quarterly and finalized is equal to (=) the taxable turnover of the real estate transfer in each province multiply (x) by 1%.

c) Allocation of payable corporate income tax to taxpayers whose dependent units and business locations are production establishments:

The payable enterprise income tax amount in each province where the production establishment is located is equal to (=) the payable enterprise income tax amount of production and business activities multiplied by (x) the rate (%) of the cost of the enterprise. each production facility on the total cost of the taxpayer (excluding the cost of activities entitled to corporate income tax incentives). The cost to determine the allocation ratio is the actual cost incurred in the tax period.

The payable enterprise income tax amount of production and business activities does not include the payable enterprise income tax amount for activities entitled to enterprise income tax incentives. The payable corporate income tax amount of activities entitled to incentives is determined according to the production and business results of the activities entitled to incentives and the level of incentives.

d) Allocation of payable corporate income tax for hydroelectric power plants located in many provinces:

The payable enterprise income tax amount of a hydroelectric power plant is equal to (=) the payable enterprise income tax amount of production and business activities multiplied by (x) the rate (%) of the cost of each hydroelectric power plant. electricity on the total cost of the taxpayer (excluding the cost of activities entitled to corporate income tax incentives). The cost to determine the allocation ratio is the actual cost incurred in the tax period. The payable enterprise income tax amount of production and business activities does not include the payable enterprise income tax amount for activities entitled to enterprise income tax incentives.

After determining the payable enterprise income tax amount of the hydroelectric power plant, the payable enterprise income tax amount for each province is equal to (=) the payable enterprise income tax amount of the hydroelectric power plant multiplied by (x) with the ratio (%) of the investment value of the part of the hydropower plant located within the administrative boundaries of each province to the total investment value of the hydropower plant.

3. Tax declaration, tax finalization, tax payment:

a) For electronic lottery business:

a.1) Quarterly tax declaration and temporary payment:

Taxpayers are not required to submit quarterly tax declaration dossiers but must determine the quarterly temporarily paid tax amount according to the provisions of Point b, Clause 6, Article 8 of Decree No. 126/2020/ND-CP to pay corporate income tax on state budget for each province where computerized lottery business is located.

a.2) Tax settlement:

Taxpayers shall declare and finalize corporate income tax for the entire computerized lottery business using form No. 03/TNDN , and submit an appendix to the table of distribution of payable corporate income tax amounts to localities where they are eligible. enjoy revenue from computerized lottery business according to form No. 03-8C/TNDN issued together with Appendix II of this Circular to the tax authority directly managing; pay the tax amount allocated to each province where the electronic lottery business is located according to the provisions of Clause 4, Article 12 of this Circular.

In case the tax amount temporarily paid quarterly is smaller than the payable tax amount allocated to each province according to the tax finalization, the taxpayer must pay the outstanding tax amount for each province. If the tax amount temporarily paid quarterly is larger than the payable tax amount allocated to each province, it shall be determined as the overpaid tax amount and handled according to the provisions of Article 60 of the Law on Tax Administration and Article 25 of this Circular.

b) For real estate transfer:

b.1) Quarterly tax declaration and temporary payment:

Taxpayers are not required to submit quarterly tax declaration dossiers but must determine the quarterly temporarily paid tax amounts as prescribed at Point b, Clause 2 of this Article in order to pay corporate income tax into the state budget for each province where they operate. real estate transfer.

b.2) Tax finalization:

Taxpayers shall declare and finalize corporate income tax for the entire real estate transfer according to form No. 03/TNDN , determine the amount of corporate income tax payable to each province according to the provisions of Point b, Clause 2. This is in the appendix of the table on the distribution of corporate income tax payable to the localities where the revenue is received from the real estate transfer, according to form No. 03-8A/TNDN issued together with Appendix II of this Circular. This is

for tax authorities to manage directly; pay money into the state budget for each province where the real estate transfer is carried out according to the provisions of Clause 4, Article 12 of this Circular.

Tax amount temporarily paid in the year in the provinces (excluding tax temporarily paid for revenue from implementation of infrastructure investment projects, houses for transfer or lease-purchase, with advance payment from customers) According to the schedule, this revenue has not been included in the taxable turnover of the year) is deducted from the corporate income tax payable from the real estate transfer of each province on form No. 03- 8A/TNDN promulgated together with Appendix II of this Circular, if not yet fully deducted, continue to deduct from the payable corporate income tax amount from real estate transfer according to the final settlement at the head office on form No. 03 /TNDN issued together with Appendix II of this Circular.

In case the tax amount temporarily paid quarterly is smaller than the tax payable according to the tax finalization on the finalization declaration at the head office on form No. 03/TNDN attached to Appendix II of this Circular, the taxpayer must pay outstanding tax amount for the locality where the head office is located. In case the tax amount temporarily paid quarterly is larger than the tax payable according to the tax finalization, it shall be determined as the overpaid tax amount and handled according to the provisions of Article 60 of the Law on Tax Administration and Article 25 of this Circular.

c) For a dependent unit, the business location is a production facility:

c.1) Quarterly tax declaration and temporary payment:

Taxpayers are not required to submit quarterly tax returns, but must determine the quarterly temporarily paid tax amount according to the provisions of Point b, Clause 6, Article 8 of Decree No. 126/2020/ND-CP to pay corporate income tax in Vietnam. each province where the production facility is located, including the location where the unit is entitled to corporate income tax incentives.

c.2) Tax finalization:

Taxpayers shall declare and finalize corporate income tax for all production and business activities according to form No. 03/TNDN , and submit an appendix to the table of distribution of payable corporate income tax amounts to localities where they are entitled to receive it. revenue sources for production establishments according to form No. 03-8/TNDN issued together with Appendix II of this Circular to tax authorities for direct management; pay the tax amount allocated to each province where the production facility is located according to the provisions of Clause 4, Article 12 of this Circular.

For activities entitled to corporate income tax incentives, taxpayers shall make a tax finalization declaration using form No. 03/TNDN issued together with Appendix II of this Circular at the tax authority directly managing and determining the amount of tax collected. payable corporate income of activities entitled to corporate income tax incentives according to form No. 03-3A/TNDN , 03-3B/TNDN , 03-3C/TNDN , 03-3D/TNDN issued together with Appendix II This Circular and submit it to the tax authority where the unit is entitled to incentives other than the province and the tax authority directly managing it.

In case the tax amount temporarily paid quarterly is smaller than the payable tax amount allocated to each province according to the tax finalization, the taxpayer must pay the outstanding tax amount for each province. If the tax amount temporarily paid quarterly is larger than the tax amount allocated to each province, it shall be determined as the overpaid tax amount and handled according to the provisions of Article 60 of the Law on Tax Administration and Article 25 of this Circular.

d) For hydropower plants located in many provinces:

d.1) Quarterly tax declaration and temporary payment:

Taxpayers are not required to submit quarterly tax returns, but must determine the amount of tax to be temporarily paid quarterly according to the provisions of Point b, Clause 6, Article 8 of Decree No. 126/2020/ND-CP to pay corporate income tax. into the state budget for each province where the hydropower plant is located.

d.2) Tax finalization:

Taxpayers shall declare and finalize corporate income tax for all production and business activities according to form No. 03/TNDN , and submit an appendix to the table of distribution of payable corporate income tax amounts to localities where they are entitled to receive it. revenue sources for hydroelectricity production using form No. 03-8/TNDN and Form No. 03-8B/TNDN issued together with Appendix II of this Circular to the tax authority for direct management; pay the amount allocated to each province where the hydroelectric power plant is located according to the provisions of Clause 4, Article 12 of this Circular.

In case the tax amount temporarily paid quarterly is smaller than the payable tax amount allocated to each province according to the tax finalization, the taxpayer must pay the outstanding tax amount for each province. If the tax amount temporarily paid quarterly is larger than the tax amount allocated to each province, it shall be determined as the overpaid tax amount and handled according to the provisions of Article 60 of the Law on Tax Administration and Article 25 of this Circular.

4. For economic groups and corporations with member units, if they can account for revenue, expenses and taxable income, the member unit must declare and pay corporate income tax to the agency. Tax authorities directly manage member units.

5. In case a member unit has business activities different from the general business activities of the group or corporation and can separately account income from such other business activities, the member unit shall declare income tax enterprises with tax authorities directly managing member units.

Article 18. Tax declaration, tax calculation, tax allocation, finalization and payment of remaining after-tax profits after setting aside funds

1. Allocated cases:

Electronic lottery business.

2. Allocation method:

The remaining after-tax profit after setting aside the payable funds to each province where the computerized lottery business is located is equal to (=) the remaining after-tax profit after setting aside the payable funds of the operation. The computerized lottery business multiplies (x) by the ratio (%) of the actual ticket sales from the computerized lottery business in each province on the total actual ticket sales of the taxpayer.

Actual revenue from ticket sales from computerized lottery business is determined according to the provisions of Point a, Clause 2, Article 13 of this Circular.

3. Declare and submit:

a) Quarterly declaration and provisional payment:

Taxpayers are not required to submit quarterly tax returns but must determine the quarterly temporarily paid tax amount according to the provisions of Point c, Clause 6, Article 8 of Decree No. 126/2020/ND-CP to pay the remaining after-tax profit. after setting aside the funds for the computerized lottery business in each province where the computerized lottery business is located.

b) Tax finalization:

Taxpayers declare and finalize the remaining after-tax profit after setting aside funds for nationwide electronic lottery business and submit a declaration using form No. 01/QT-LNCL , appendix to the distribution table. the remaining profit must be paid to the localities enjoying the revenue from computerized lottery business according to form No. 01-1/QT-LNCL issued together with Appendix II of this Circular to the tax authorities managing the computerized lottery. direct management; pay the amount allocated to each province where the computerized lottery business is located according to the provisions of Clause 4, Article 12 of this Circular.

In case the amount temporarily paid quarterly is smaller than the payable amount allocated to each province according to the tax finalization, the taxpayer must pay the outstanding amount to each province. If the amount temporarily paid quarterly is larger than the amount allocated to each province, it shall be determined as the overpaid amount and handled according to the provisions of Article 60 of the Law on Tax Administration and Article 25 of this Circular.

Article 19. Tax declaration, tax calculation, allocation of personal income tax

1. Allocated cases:

a) Withhold personal income tax on incomes from salaries and wages paid at the head office to employees working at dependent units or business locations in other provinces.

b) Withholding personal income tax on income from winning of lottery winners.

2. Allocation method:

a) Allocation of personal income tax for incomes from salaries and wages:

Taxpayers separately determine the personal income tax amount that must be allocated to incomes from salaries and wages of individuals working in each province according to the actual tax withheld of each individual. In case the employee is transferred, rotated or seconded, based on the time of income payment and which province the employee is working in, the withheld personal income tax amount incurred shall be calculated for that province.

b) Allocation of personal income tax to income from winning of lottery winners:

Taxpayers shall separately determine the amount of personal income tax payable on the income from winning of the lottery winner in each province where the individual registers to participate in the prize for the distribution method. means of telephone or internet and the place where the computerized lottery tickets are issued for the method of distribution through the terminal according to the actual tax withheld of each individual.

3. Tax declaration and payment:

a) Personal income tax on income from salaries and wages:

a.1) Taxpayers pay salaries and wages to employees working at dependent units or business locations in provinces other than their headquarters, deduct personal income tax for employees. with incomes from salaries and wages as prescribed and submit tax declaration dossiers according to form No. 05/KK-TNCN , appendix to the table determining the amount of personal income tax payable to localities entitled to revenue according to the form No. 05-1/PBT-KK-TNCN promulgated together with Appendix II of this Circular for tax authorities to directly manage; pay personal income tax on incomes from salaries and wages to the state budget for each province where the employee works according to the provisions of Clause 4, Article 12 of this Circular. The personal income tax amount is determined for each province on a monthly or quarterly basis corresponding to the personal income tax declaration period and is not re-determined when finalizing personal income tax.

a.2) Individuals earning incomes from wages and salaries directly subject to tax declaration with tax authorities include: resident individuals earning incomes from wages and salaries paid from abroad; non-resident individuals earning incomes from wages or salaries arising in Vietnam but paid from abroad; individuals earning incomes from salaries and wages paid by international organizations, embassies and consulates in Vietnam but not yet withheld tax; individuals receive bonus shares from the payer.

b) Personal income tax on income from winning of lottery winners:

Taxpayers being income payers withholding personal income tax on income from winning lottery prizes of individuals shall declare personal income tax according to regulations, submit tax declaration dossiers according to form No. 06/TNCN , the appendix of the table determining the amount of personal income tax payable to the localities entitled to the revenue, made according to the form No. 05-1/PBT-KK-TNCN attached to Appendix II of this Circular to the agency. direct administration tax; pay personal income tax on income from winning prizes to the state budget for each province where individuals register to participate in prizes for distribution methods via phone or internet and where tickets are issued computerized lottery for the method of distribution via terminals as prescribed in Clause 4, Article 12 of this Circular.

Article 20. Declaration forms, declaration appendices, relevant documents in tax declaration dossiers

Tax return; declaration appendix; Additional declaration explanation; Registration of dependents; Power of attorney for personal income tax finalization; Commitment; Report on estimated oil and gas production and provisional tax payment rate; A written determination of the amount of tax payable on a monthly basis in comparison to the amount declared quarterly; A written request to change the relevant tax period from month to quarter for each type of tax and other state budget revenues is made according to the form enclosed in Appendix II of this Circular.

Chapter IV

HANDLING TAX, LATE PAYMENT, PENALTIES

Article 21. Handling of late payment of tax

1. Determination of late payment interest

The determination of the late payment interest is based on the late payment tax amount, the number of days of late payment and the late payment interest rate specified in Article 59 of the Law on Tax Administration . The time for calculating late payment interest is calculated continuously from the day following the day on which the late payment interest is generated to the day immediately preceding the date the taxpayer pays the tax arrears into the state budget .

2. Notice of late payment amount

Every month, the tax authority shall notify the late payment amount together with the notice of tax arrears (made according to form No. 01/TTN issued together with Appendix I of this Circular) for taxpayers whose tax arrears have been exceeded. payment deadline 30 days or more. For non-

agricultural land use tax, the tax authority shall notify the tax arrears and late payment interest of individual and household taxpayers through an authorized collection agency.

To settle administrative procedures for taxpayers or at the request of a competent state agency, the tax authority shall determine and notify the tax arrears up to the time the tax authority issues the notice (under form No. 02/TTN attached to Appendix I of this Circular).

3. Adjustment to reduce late payment interest

a) In case the taxpayer makes additional declarations to the tax return, which reduces the tax liability, the taxpayer shall determine the reduced amount of late payment on the additional declaration. Tax authorities shall base themselves on information on management of taxpayers' obligations to determine the reduced amount of late payment and notify taxpayers using form No. 03/TTN attached to Appendix I to this Circular.

b) In case the tax authority or competent state agency through inspection and examination discovers that the payable tax amount has decreased or the tax authority or competent state agency has decided or notified the reduction of the tax amount. tax payable, the tax authority shall make a reduction in the calculated late payment interest corresponding to the reduced tax difference and notify the taxpayer using form No. 03/TTN attached to Appendix I to this Circular. .

Article 22. Order, procedures and dossiers for not charging late payment interest

1 . The time for not charging late payment interest for the case specified at Point a, Clause 5, Article 59 of the Law on Tax Administration is counted from the date the state budget-using unit has to pay the taxpayer but has not yet paid it to the date the application is filed. use the state budget to pay taxpayers.

2. Order, procedures and dossiers of request for not charging late payment interest in the case specified at Point a, Clause 5, Article 59 of the Law on Tax Administration , specifically as follows :

a) Order and procedures

a.1) The taxpayer shall make a dossier requesting that late payment interest not be charged and send it to the direct managing tax agency or the tax authority managing state budget revenues.

a.2) In case the application for not charging late payment interest is incomplete as prescribed, within 03 working days from the date of receipt of the dossier, the tax authority must notify in writing using form No. 01 /TB-BSTT-NNT promulgated together with Decree No. 126/2020/ND-CP requesting taxpayers to explain or supplement dossiers.

In case the application for not charging late payment interest is complete, within 10 working days from the date of receipt of the dossier, the tax authority shall issue a Notice of disapproval of not charging late payment interest (form No. 04/KTCN). promulgated together with Appendix I of this Circular) for cases that are not subject to exemption from late payment interest or Notice of approval of non-payment of late payment interest (form No. 05/KTCN issued together with Appendix I of this Circular) for the case that is not subject to late payment interest.

b) Dossier to request for not charging late payment interest

b.1) A written request for cancellation of late payment interest, made according to form No. 01/KTCN issued together with Appendix I of this Circular;

b.2) A written certification of the state budget-using unit that the taxpayer has not been paid, made according to form No. 02/KTCN issued together with Appendix I of this Circular (the original or a certified copy). authentication);

b.3) Goods and service supply contract signed with the investor (the original or a copy certified by the taxpayer).

3 . Responsibilities of Taxpayers and related agencies

a) Taxpayers are responsible for paying tax arrears to the state budget no later than the next working day after the date of payment to the taxpayer by the state budget user unit and notification to the tax authority. according to form No. 03/KTCN attached to Appendix I of this Circular.

b) The unit using the state budget is responsible for certifying the payment status to the taxpayer and is responsible before law for this confirmation.

c) Tax authorities supervise the implementation of tax obligations of taxpayers.

d) The State Treasury agency is responsible for coordinating with the tax authority in providing information on the payment of state budget funds.

Article 23. Order, procedures and documents for exemption from late payment interest

1. Procedures for handling dossiers of exemption from late payment interest, for the case specified in Clause 8, Article 59 of the Law on Tax Administration , specifically as follows:

a) The taxpayer shall make a dossier of request for exemption from late payment interest and send it to the tax agency directly managing or the tax agency managing the state budget revenues .

b) If the application file for exemption from late payment interest is incomplete as prescribed, within 03 working days from the date of receipt of the application, the tax authority must notify in writing using form No. 01/TB. -BSTT-NNT promulgated together with Decree No. 126/2020/ND-CP requesting taxpayers to explain or supplement dossiers.

If the application for exemption from late payment interest is complete as prescribed, within 10 working days from the date of receipt of the application, the tax authority shall issue a Notice of disapproval of the exemption of late payment interest (form No. 03/ MTCN promulgated together with Appendix I of this Circular) for cases not eligible for exemption from late payment interest or Decision on exemption of late payment interest (form No. 02/MTCN issued together with Appendix I of this Circular) for in case of being exempted from late payment interest.

2. Application for exemption of late payment interest

a) For cases caused by natural disasters, catastrophes, epidemics, fires, unexpected accidents, the dossier includes :

a.1) The taxpayer's written request for exemption from late payment interest, made according to form No. 01/MTCN attached to Appendix I of this Circular;

a.2) Document certifying the time and location of the natural disaster, disaster, epidemic, fire, unexpected accident by the competent authority (the original or a copy certified by the applicant). tax) ;

a.3) The document determining the value of physical damage of the financial agency or independent assessment agency (original or copy certified) ;

a.4) A document (the original or a copy certified by the taxpayer) specifying the responsibility of the organization or individual to compensate for damage (if any) ;

a.5) Documents (original or copy certified by the taxpayer) related to the compensation for damage (if any) .

b) In other force majeure cases as prescribed in Clause 1, Article 3 of Decree No. 126/2020/ND-CP , the dossier includes:

b.1) The taxpayer's written request for exemption from late payment interest, made according to form No. 01/MTCN issued in Appendix I to this Circular;

b.2) A document determining the value of material damage from a financial agency or an independent assessment agency determine the extent and value of damage for cases of war, riots or strikes that taxpayers have to stop or discontinue production and business (the original or a copy certified by the taxpayer) ;

b.3) Documents evidencing that the risks are not subject to the cause and responsibility of the taxpayer but the taxpayer cannot afford the financial source to pay the state budget in case the taxpayer is at risk. subject to the cause and subjective responsibility of the taxpayer (the original or a copy certified by the taxpayer) ;

b.4) Documents (original or copy certified by the taxpayer) related to the insurance agency's compensation (if any).

3 . Determine the exempted late payment amount

a) For taxpayers experiencing natural disasters , disasters , epidemics , fire , unexpected accident specified at Point a, Clause 27, Article 3 of the Law on Tax Administration : the amount of late payment is exempted as long as the amount of late payment is owed at the time of natural disaster, disaster, epidemic, fire , unexpected accident and does not exceed the physical value of the damage after deducting the amount of compensation and insurance as prescribed (if any) .

b) For taxpayers experiencing other force majeure events as prescribed in Clause 1, Article 3 of Decree No. 126/2020/ND-CP : the amount of late payment is exempted as long as the amount of late payment is still owed at the time of payment. another force majeure situation occurs and does not exceed the physical value of the damage after deducting the amount of compensation and insurance as prescribed (if any).

4. Authority to issue decision on exemption of late payment interest

The head of the tax agency directly managing or the tax agency managing the state budget revenues shall issue a decision on exemption of late payment interest, made according to form No. 04/MTCN attached to Appendix I of this Circular.

Article 24. Order, procedures and dossiers of tax payment extension

1. Procedures for processing tax payment extension dossiers for the cases specified in Article 62 of the Law on Tax Administration

a) Taxpayers make a dossier of request for tax payment extension send it to the tax agency directly managing or to the tax agency managing state budget revenues.

b) In case the application file for tax payment extension is incomplete as prescribed or there are signs of violation in terms of the damaged material value in the dossier determined by the taxpayer or other errors, Within 03 working days from the date of receipt of the dossier, the tax authority must notify in writing using form No. 01/TB-BSTT-NNT issued together with Decree No. 126/2020/ND-CP of the request. taxpayers to explain or supplement records.

If the application file for extension of tax payment is complete, within 10 working days from the date of receipt of the dossier, the tax authority shall issue a Notice of disapproval of the tax payment extension (form No. attached to Appendix I of this Circular) for cases not eligible for tax payment extension or decision to extend tax payment (form No. 02/GHAN issued in Appendix I of this Circular) for cases where: subject to extension of tax payment.

2 . Dossier for tax payment extension

a) For the case of natural disaster, disaster, epidemic, fire, unexpected accident specified at Point a, Clause 27, Article 3 of the Law on Tax Administration , the dossier includes:

a.1) The taxpayer's written request for extension of tax payment, made according to form No. 01/GHAN issued in Appendix I to this Circular;

a.2) Documents certifying the time and location of the natural disaster, disaster, epidemic, fire, unexpected accident by the competent authority (the original or a copy certified by the taxpayer) ;

a.3) A document determining the material value of damage made by the taxpayer or the taxpayer's legal representative and taking responsibility for the accuracy of the data;

a.4) A document (the original or a copy certified by the taxpayer) specifying the responsibility of the organization or individual to compensate for damage (if any) ;

a.5) Documents (original or copy certified by the taxpayer) related to the compensation for damage (if any) .

b) For other force majeure cases as prescribed in Clause 1, Article 3 of Decree No. 126/2020/ND-CP , the dossier includes:

b.1) The taxpayer's written request for tax payment extension, made according to form No. 01/GHAN issued in Appendix I to this Circular;

b.2) A document determining the material value of damage made by the taxpayer or the taxpayer's legal representative and taking responsibility for the accuracy of the data;

b.3) Documents certifying the time and place of force majeure occurrence by the competent authority ; documents proving that taxpayers have to stop or stop production and business, for cases where due to wars, riots or strikes, taxpayers have to stop or stop production and business (the original or a copy with a valid copy). the taxpayer's certification) ;

b.4) Documents proving that the risk is not caused by the cause, the subjective responsibility of the taxpayer and the taxpayer cannot have the financial resources to pay the state budget in the case suffer damage due to risks that are not subject to the cause and responsibility of the taxpayer (the original or a copy certified by the taxpayer) ;

b.5) Documents (original or copy certified by the taxpayer) related to the insurance agency's compensation (if any).

c) In case of relocation of production and business establishments as prescribed at Point b, Clause 1, Article 62 of the Law on Tax Administration . Records include:

c.1) The taxpayer's written request for extension of tax payment, made according to form No. 01/GHAN issued in Appendix I to this Circular;

c.2) The decision of a competent state agency on the relocation of production and business establishments for taxpayers (the original or a copy certified by the taxpayer) ;

c.3) The relocation plan or plan, clearly showing the plan and progress of the taxpayer's relocation (the original or a copy certified by the taxpayer) .

3 . Determine the amount of tax payment extension

a) For taxpayers experiencing natural disasters , disasters , epidemics , fire , unexpected accident specified at Point a, Clause 27, Article 3 of the Law on Tax Administration : The tax amount to be extended tax payment is the tax arrears up to the time the taxpayer encounters a natural disaster, disaster or epidemic , fire, unexpected accident but not exceeding the physical value of damage after deducting the amount of compensation and insurance as prescribed (if any).

b) For taxpayers experiencing other force majeure events as prescribed in Clause 1, Article 3 of Decree No. 126/2020/ND-CP : The extended tax amount is the tax arrears up to the time the taxpayer encounters another force majeure event, but does not exceed the material damage value after deducting compensation and insurance contributions. regulations (if any).

c) In case of relocation of production and business establishments as prescribed at Point b, Clause 1, Article 62 of the Law on Tax Administration : The tax amount to be extended is the tax arrears up to the time the taxpayer begins to pay taxes. stop production and business activities to carry out the relocation, but not exceed the relocation cost and the damage caused by the relocation after deducting the amounts supported and compensated for damage according to regulations. The cost of relocation does not include the cost of building new business and production facilities. In case the competent authority discovers that the taxpayer has not relocated, the taxpayer must pay the extended tax amount and the late payment interest calculated on the extended tax amount .

Article 25. Handling of overpaid tax, late payment interest and fines

1. Taxpayers with overpaid tax, late payment interest, and overpaid fines (hereinafter referred to as overpaid amounts) as prescribed in Clause 1, Article 60 of the Law on Tax Administration shall be cleared or Refunds are as follows:

a) Offsetting the overpaid amount with the tax amount owed money, late payment outstanding fines, outstanding fines (hereinafter referred to as debts) or deducted from the tax, late payment interest, arising fines payable for the next time (hereinafter referred to as arising revenue) in the following cases: :

a.1) Offsetting the taxpayer's debt with the same economic content (subsection) and the same revenue collection area as the overpaid amount.

a.2) Offsetting with the income generated by the taxpayer with the same economic content (subsection) and the same area of budget collection as the overpaid amount.

a.3) Income-paying organizations that have overpaid personal income tax shall make clearing according to the provisions of Points a.1, a.2 of this Clause. The overpaid personal income tax amount upon finalization is determined by (=) the overpaid tax amount of the individual authorizing the finalization minus (-) the remaining payable tax amount of the individual authorizing the finalization; The income paying organization is responsible for paying the authorized individual for finalization of the overpaid personal income tax when the paying organization finalizes the personal income tax.

a.4) Offsetting with debts or arising revenues with the same economic content (subsection) and the same revenue collection area of other taxpayers when the taxpayer no longer has the debt .

a.5) In case the taxpayer has overpaid tax in foreign currency in the case of tax declaration and tax payment in foreign currency specified in Article 4 of this Circular, when clearing, it must be converted into Vietnam dong according to the provisions of Article 4 of this Circular. the selling rate at the beginning of the day of the Joint Stock Commercial Bank for Foreign Trade of Vietnam at the time of determining the overpaid tax amount for clearing.

b) Refund, refund cum budget clearing

If the taxpayer has an overpaid amount after clearing according to the guidance at Point a of this Clause , but still has the overpaid amount or has no debt , the taxpayer may send a dossier of request for refund or refund cum clearing. state budget revenues as prescribed in Article 42 of this Circular. The taxpayer is entitled to a refund of the overpaid amount when the taxpayer has no debt.

c) Time to determine overpayment for clearing or overpayment:

c.1) In case the taxpayer calculates, declares and pays tax by himself/herself according to the declared tax amount, the time of determining overpayment is the date the taxpayer has paid money into the state budget; In case the taxpayer pays money before submitting the tax return, the time to determine the overpaid amount is the date the taxpayer submits the tax return. taxpayers submit additional declarations.

c.2) In case the taxpayer determines the tax liability according to the notice of payment of the tax authority or the competent state agency, the time of determining the overpayment is the date the taxpayer has paid money into the state budget. country; In case taxpayers pay money before the date of notification, the time of determining the overpayment is the date of issuance of notice of payment of tax authorities or competent state agencies. the time of determining the overpayment is the date of issuance of the notice of adjustment and supplementation.

c.3) In case taxpayers pay money according to a decision of a tax authority, a decision or a document of a competent state agency, the time of determining overpayment is the day the taxpayer has paid money into the state budget. government; In case taxpayers pay money before the date of the Decision or Document, the time of determining the overpayment is the date of issuance of the Decision or Document, if there are many Decisions or Documents, the time of determining the overpayment is based on the based on the Final Decision or Document.

c.4) In case taxpayers have paid money into the state budget but then comply with court judgments or decisions, the time to determine the overpayment is the effective date of the judgment or decision.

2. Order and procedures for clearing overpaid tax, late payment interest and fines

a) Taxpayers whose overpayments are offset against debts and revenues arising as prescribed at Points a.1, a.2, a.3 Clause 1 of this Article, are not required to submit dossiers of request for clearing. overpaid to the tax office. The tax authority shall automatically make clearing on the tax management system according to the regulations on tax professional accounting for the case specified at Points a.1, a.2 Clause 1 of this Article and provide information to the tax authorities. taxpayers under Article 69 This circular.

b) Taxpayers whose overpayments are offset against debts and revenues arising as prescribed in Point a.4 Clause 1 of this Article shall submit a dossier of request for clearing overpaid amounts, including: A written request for settlement. handle overpaid tax, late payment interest and fines according to form No. 01/DNXLNT issued together with Appendix I of this Circular and related documents (if any) to the tax authority that has the power to handle the payment. prescribed in Clause 3 of this Article.

c) The tax authority shall receive and process the taxpayer's application for offsetting the overpaid amount as prescribed in Clause 3 of this Article. Within 5 working days from the date of receipt of a complete application for offsetting the taxpayer's overpaid amount, the tax authority shall compare the overpaid amount, debt, and revenue arising in the taxpayer's written request. Tax payment with data on tax management system:

c.1) In case the overpaid amount, debt or revenue arising in the taxpayer's written request matches the data on the tax administration system, the tax authority shall offset the overpaid amount with the tax amount. arrears and revenues arising at the request of the taxpayer and notify the taxpayer with the overpaid amount to request clearing and the taxpayer with a debt, the arising revenue shall be cleared according to form No. 01/TB - XLBT promulgated together with Appendix I of this Circular.

c.2) In case the overpaid amount, debt or revenue arising in the taxpayer's written request is not in the case of offsetting the overpaid amount as prescribed in Clause 1 of this Article, the tax authority shall issue a notice. A notice made according to form No. 01/TB-XLBT attached to Appendix I of this Circular, clearly stating the reason for not clearing the overpaid amount, shall be sent to the taxpayer.

In case the taxpayer's request does not match the data on the tax management system, the tax authority shall issue a notice requesting explanation, additional information and documents according to form No. 01/TB-BSTT-NNT promulgated together with Decree No. 126/2020/ND-CP sent to taxpayers for explanation and additional information. Time for explaining and supplementing information of taxpayers is not included in the time of processing the tax agency's application for clearing the overpaid amount. After receiving the taxpayer's explanation and supplementary information, in case the overpaid amount, debt or revenue arising in the taxpayer's written request matches the data on the tax management system, then clearing according to the provisions of point c.1 of this clause.

Past the time limit for explanation and supplementation according to the notice of the tax authority, but the taxpayer fails to explain or supplement, or the taxpayer has explained or supplemented but the overpaid amount, debt, and revenue arising in the document. If the taxpayer's request does not match the data on the tax administration system, the tax authority shall issue a notice made according to form No. 01/TB-XLBT attached to Appendix I of this Circular, clearly stating the reasons for not doing so. now offset the overpaid amount sent to taxpayers.

3. Tax authority's authority to clear overpaid amounts

a) The tax authority directly managing:

a.1) Offsetting on the tax management system the overpaid amount with the debt, the income arising from the taxpayer in the case specified at Points a.1, a.2 Clause 1 of this Article shall be paid by the direct tax authority. continue management.

a.2) Receive and process the taxpayer's written request for handling the overpaid amount in the case specified at Point a.4 Clause 1 of this Article, collected by the tax authority directly or by the tax authority. management of the area receiving the distribution of revenue management according to the provisions of Point b, Clause 6, Article 3 of this Circular .

b) Tax authorities managing state budget revenues shall:

b.1) Offsetting on the tax management system the overpaid amounts of taxpayers collected by tax authorities in the cases specified at Points a.1, a.2 Clause 1 of this Article.

b.2) Receive and process the taxpayer's written request for handling the overpaid amount in the case specified at Point a.4 Clause 1 of this Article, collected by the tax authority .

c) The tax authority in charge of the area receiving the allocation according to the provisions of Point b, Clause 6, Article 3 of this Circular shall:

c.1) Offsetting on the tax management system the overpaid amount with the debt, the revenue arising from the taxpayer in the case specified at Points a.1, a.2 Clause 1 of this Article shall be managed by the tax authority. for the amortized revenue.

c.2) Coordinating with the tax authority directly managing the clearing of the overpaid amount against the debt, the revenue generated by the revenue recipient shall be allocated and managed according to the guidance at Point a.4 Clause 1 of this Article.

Article 26. Handling of non-refundable overpaid tax, late payment interest and fines

Taxpayers who have overpaid tax, late payment interest, and overpaid fines (hereinafter referred to as overpaid amounts) in the case of non-refundable overpayment and tax authorities shall finalize the overpaid amount . In the accounting books, on the tax management application system to handle the non-refundable amount of tax, late payment interest, and fine overpaid according to the provisions of Clause 3, Article 60 of the Law on Tax Administration , the following actions shall be taken:

1. For taxpayers with overpaid amounts as prescribed at Point a, Clause 3, Article 60 of the Law on Tax Administration :

a) The taxpayer sends a written refusal to receive the overpaid amount, made according to form No. 01/DNKHT issued attached to Appendix I of this Circular.

b) The tax authority specified in Clause 4 of this Article shall receive and process the taxpayer's documents within 05 working days from the date of receipt of the document as follows:

b.1) In case of matching at the request of the taxpayer, the tax authority shall issue a decision not to refund the overpaid amount, made according to form No. 01/QD-KHTNT issued together with Appendix I of this Circular for implementation. finalize the overpaid amount in the accounting books and send it to the taxpayer.

b.2) In case of mismatch at the request of the taxpayer, the tax authority shall issue a Notice of request for explanation and supplement of information and documents, made according to form No. 01/TB-BSTT-NNT enclosed herewith. Decree No. 126/2020/ND-CP sent to taxpayers for explanation and additional information.

The taxpayer's time for explaining and supplementing information is not included in the time to process the taxpayer's written refusal to receive the overpaid amount. After receiving the additional explanation and information from the taxpayer, if the information matches the data on the tax management application system, the tax authority shall issue a decision not to refund the overpaid amount. If past the time limit for supplementing according to the notice of the tax authority, the taxpayer fails to explain and supplement information, the tax authority shall issue a notice of the overpaid amount ineligible for finalization, according to form No. 02. /TB-KHTNT promulgated together with Appendix I to this Circular and the reasons for not making the payment of the overpaid amount at the request of the taxpayer.

2. Taxpayers who do not operate at the registered address and have overpaid amounts as prescribed at Point b, Clause 3 and Clause 4, Article 60 of the Law on Tax Administration shall be handled as follows:

a) After 180 days from the date the tax authority issues a notice of the taxpayer's inactivity at the registered address in accordance with the law on tax registration, the tax authority directly managing notify the taxpayer's overpaid amount, according to form No. 01/DSKNT issued together with Appendix I of this Circular, on the tax authority's website and the mass media after the tax authority

has made the payment. currently clearing between the overpaid amount and the outstanding amount of taxpayers nationwide.

b) Before issuing the Notice of overpayment as prescribed at Point a of this Clause, the tax authority directly managing it is responsible for coordinating with the tax authority to manage the state budget revenues or the tax authority to manage the overpayment. The administrative division of the receiving geographical area to determine the overpaid amount and the outstanding amount of taxpayers nationwide after the tax management application system has cleared according to the provisions of Point a.1 Clause 1 Article 25 of this Circular and make a decision on refund and clearing of state budget revenues according to form No. 02/QDHT issued together with Appendix I of this Circular (the refund amount is equal to the amount of the debt to be cleared, without the remainder being refunded). after offset). The tax authority shall make and send an order to return and offset state budget revenues to the State Treasury according to the provisions of Article 47 of this Circular.

c) After 01 year from the date of notification of the taxpayer's overpayment, the taxpayer does not operate at the registered address on the website of the tax authority and the mass media as prescribed at Point a. If the tax authority does not receive a written response to the request for refund of the overpaid amount of this clause, the managing tax authority shall issue a decision not to refund the overpaid amount due to the taxpayer's inactivity. at the registered address according to form No. 01/QD-KHTNT issued together with Appendix I of this Circular and make the final settlement of the taxpayer's non-refundable overpaid amount in the accounting books.

d) Within 03 working days from the date of finalization of the taxpayer's non-refundable overpayment in the accounting books, the tax authority directly managing the tax authorities shall publicly announce the decision on non-refundable overpayment issued by the taxpayer. Taxpayer does not work at the address registered on the website of the tax authority.

3. For taxpayers whose overpayment is over 10 years from the date of payment to the state budget but the taxpayer fails to offset tax obligations and does not refund tax as prescribed at Point c, Clause 3, Article 60 Tax Administration Law :

a) Periodically, after March 31 every year, the tax authority prescribed in Clause 4 of this Article shall review and make a list of overpaid overpayments 10 years from the date of payment to the state budget. but taxpayers do not offset tax obligations and do not refund tax on tax administration data according to form No. 01/DSKNT attached to Appendix I of this Circular.

b) The managing tax authority directly sends a Notice of overpayment over the 10-year period, according to form No. 02/TB-KHNTNT, enclosed with Appendix I of this Circular, to the taxpayer. Particularly for the overpaid amount of the taxpayer that is not active at the registered address or has terminated the tax identification number, the tax authority shall publicize the notice on the tax authority's website.

c) Within 15 working days from the date the tax authority sends the notice to the taxpayer or publishes it on the tax authority's website, the tax authority does not receive a response from the taxpayer. The tax authority shall issue a decision not to refund the overpaid amount due to the taxpayer having overpaid overtime for 10 years, according to form No. 01/QD-KHTNT issued together with Appendix I of this Circular, and finalize the overpaid amount. of the taxpayer in the accounting books.

d) Within 03 working days from the date of finalization of the overpaid amount in the accounting books, the tax authority shall publicize the decision not to refund the overpaid amount because the taxpayer has overpaid overtime for 10 years. on the website of the tax authority.

4. Competence to receive, handle and issue decisions on non-refundable overpayments

a) The tax authority directly manages :

a.1) Receive and process the taxpayer's written refusal to receive the overpaid amount and issue a decision not to refund the overpaid amount, for the overpaid amount collected by the tax authority or by the tax authority. management tax in the area receiving the distribution of collection management according to the provisions of point b, clause 6, Article 3 of this Circular .

a.2) Handle and issue a decision not to refund the overpaid amount due to the taxpayer's inactivity at the taxpayer's registered address under the tax authority's direct management.

a.3) Handle and issue a decision not to refund the overpaid amount because the taxpayer has overpaid over the 10 year time limit for the overpaid amount collected by the tax authority or by the local tax authority. allocation desk as prescribed at point b, clause 6, Article 3 of this Circular .

b) Tax authorities managing state budget revenues :

b.1) Receive and process the taxpayer's written refusal to receive the overpaid amount and issue a decision not to refund the overpaid amount, for the overpaid amount collected by the tax authority.

b.2) Coordinating to review overpaid amounts and debts before the directly managing tax authority issues a decision not to refund the overpaid amount due to taxpayers' inactivity at the registered address and clearing, finalize the overpaid amount collected by the management agency according to the issued decision.

b.3) Handle and issue a Decision not to refund the overpaid amount because the taxpayer has overpaid overtime 10 years for the overpaid amount collected by the tax authority.

c) The tax authority in charge of the area receiving the allocation according to the provisions of Point b, Clause 6, Article 3 of this Circular:

Coordinating in reviewing overpaid amounts and debts managed by tax authorities before directly managing tax authorities issue decisions on non-refundable overpayments as prescribed in Clauses 1, 2 and 3 of this Article and clearing and finalizing the overpaid amount collected by the tax authority according to the issued decision.

Chapter V

TAX REFUND PROCEDURES

Section 1. TAX REFUND UNDER THE PROVISIONS OF TAX LAW

Article 27. Responsibilities of tax authorities in processing tax refund dossiers

1. In case of tax refund according to the provisions of tax law:

a) Refund of value-added tax in accordance with the law on value-added tax.

b) Refund of excise tax in accordance with the law on excise tax on biofuels.

c) Tax refund under the Agreement on avoidance of double taxation and other international treaties to which the Socialist Republic of Vietnam is a signatory.

2. Responsibility for receiving and processing tax refund dossiers in accordance with tax laws

a) The Tax Department is responsible for receiving and processing tax refund dossiers mentioned in Clause 1 of this Article (except for the case specified at Points b and c of this Clause) for taxpayers directly managed by the Department of Taxation and taxpayers. Tax payment is directly managed by the Sub-Department of Taxation.

Particularly for Tax Departments of Hanoi, Ho Chi Minh City, Binh Duong and Dong Nai, the Director of the Tax Department can assign the Tax Department to receive the VAT refund dossiers of taxpayers issued by the Tax Department. Taxes directly manage and handle tax refund dossiers of taxpayers, including: classifying tax refund dossiers as subject to tax refund first or subject to inspection before tax refund; determine the amount of tax to be refunded; determine the tax arrears, fines, and late payment interest that must be offset against the refundable tax amount; draft Decision on tax refund or decision on tax refund cum clearing state budget revenue or Notice of non-refundable tax (if any); then the Sub-department of Taxation shall transfer the entire dossier to the Department of Taxation for further tax refund according to the provisions of this Circular.

b) The Department of Taxation where the taxpayer declares value-added tax of the investment project as prescribed at Point a, Clause 1, Article 11 of Decree No. 126/2020/ND-CP is responsible for receiving and processing refund dossiers. tax on investment projects of taxpayers.

c) The tax authority directly managing is responsible for receiving and processing input value-added tax refund dossiers that have not been fully deducted upon conversion of ownership, enterprise transformation, merger, consolidation, division, or merger, separation, dissolution, bankruptcy, termination of operation.

Article 28. Dossier of application for value-added tax refund

Dossier of application for VAT refund according to the provisions of the law on value-added tax (except for the case of VAT refund under international treaties; refund of input value-added tax that has not yet been deducted. When the ownership conversion, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy or termination of operation comply with the provisions of Articles 30 and 31 of this Circular), including:

1. A written request for refund of state budget revenues, made according to form No. 01/HT issued together with Appendix I of this Circular.

2. Relevant documents according to the tax refund case, specifically as follows:

a) In case of tax refund for investment projects:

- a.1) A copy of the Investment Registration Certificate or the Investment Certificate or the Investment License, in case the procedures for issuance of an investment registration certificate are required;
- a.2) For projects with construction works: A copy of the certificate of land use right or the decision on land allocation or the land lease contract of a competent authority; construction permit;
- a.3) A copy of the charter capital contribution document;
- a.4) A copy of the business license for conditional business lines; Certificate of eligibility for business in conditional business lines; Document of a competent state agency permitting business investment in conditional business lines as prescribed at Point c, Clause 2, Article 10 of Decree No. 209/2013/ND-CP dated December 18 2013 of the Government (amended and supplemented in Clause 6, Article 1 of Decree No. 100/2016/ND-CP dated July 1, 2016 of the Government) ;
- a.5) A list of invoices and documents for purchased goods and services, made according to form No. 01-1/HT issued together with Appendix I of this Circular, unless the taxpayer has sent an electronic invoice to tax authorities;
- a.6) Decision on establishment of the project management board, decision on assignment of investment project management by the investment project owner, regulation on organization and operation of the branch or investment project management board (if applicable) branches, project management board to refund tax).
- b) In case of tax refund for exported goods and services:
- b.1) A list of invoices and documents for purchased goods and services, made according to form No. 01-1/HT issued together with Appendix I of this Circular, unless the taxpayer has sent an electronic invoice to tax authorities;
- b.2) A list of customs declarations that have been cleared according to form No. 01-2/HT issued together with Appendix I of this Circular, for exported goods that have been cleared in accordance with the customs law.
- c) In case of tax refund for non-refundable official development assistance (ODA) programs and projects:
- c.1) In case the non-refundable ODA is directly managed and implemented by the program/project owner:
- c.1.1) A copy of the international treaty or agreement on non-refundable ODA capital or the written exchange on commitment and receipt of non-refundable ODA capital; a copy of the approved decision on approval of project and non-project documents or program investment decision and the approved project document or feasibility study report as prescribed at Points a, b, Clause 2, Article 80 of the Decree No. 56/2020/ND-CP dated May 25, 2020 of the Government .
- c.1.2) A written request for certification of valid non-business capital expenditures for non-business expenses and a written request for payment of investment capital for investment expenditures of the project owner as prescribed at Point c, Clause 2, Article 80 of Decree No. Decree No. 56/2020/ND-CP dated May 25, 2020 of the Government and Point a, Clause 10, Article 10 of Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government .
- c.1.3) A list of invoices and documents for purchased goods and services, made according to form No. 01-1/HT issued together with Appendix I of this Circular.
- c.1.4) A copy of the written certification of the agency in charge of the ODA program or project to the owner of the program or project that the form of provision of ODA program or project is non-refundable and eligible for tax refund. value added and the lack of reciprocal funding from the state budget to pay value added tax.
- c.1.5) In case the program or project owner assigns part or the whole of the program or project to another unit or organization for management, comply with the law on management and use of non-ODA capital. Refund but this content has not been mentioned in the documents specified at points c.1.1, c.1.4 of this clause , apart from the documents according to points c.1.1, c.1.2, c.1.3, c.1.4 of this clause , there must also be a copy of the document on the assignment of management and implementation of the program or non-refundable ODA program or project owner by the program or project owner to the unit or organization requesting tax refund.
- c.1.6) In case the main contractor prepares tax refund dossiers, in addition to the documents specified at Points c.1.1, c.1.2, c.1.3, c.1.4 of this Clause, a copy of the signed contract is also required. between the project owner and the main contractor, the price paid according to the bidding results does not include value added tax.

Taxpayers only have to submit the papers specified at Points c.1.1, c.1.4, c.1.5, c.1.6 of this Clause for the first application for tax refund or when there are changes or additions.

c.2) In case the non-refundable ODA is directly managed by the donor:

c.2.1) Papers specified at Points c.1.1 and c.1.3 of this Clause;

c.2.2) In case the donor appoints a representative office of the donor or organization to manage and implement the program or project (except for the case specified at point c.2.3 of this clause), but the contents This is not mentioned in the documents specified at point c.1.1 this account the following documents are required:

c.2.2.1) A copy of the document on the assignment of the donor's assignment of management and implementation of the ODA program or project to the representative office of the donor or the organization designated by the donor;

c.2.2.2) A copy of the document of the competent authority on the establishment of the representative office of the donor, the organization designated by the donor .

c.2.3) In case the main contractor prepares tax refund dossiers, in addition to the documents specified at point c.2.1 of this clause, there must also be a copy of the contract signed between the sponsor and the main contractor or a copy of the contract signed between the sponsor and the main contractor. Sponsor certified contract summary for The contract signed between the sponsor and the main contractor includes the following information : contract number, contract signing date, contract term , scope of work, contract value, payment method, payment price according to bidding results excluding value added tax .

Taxpayers only have to submit the papers specified at Points c.1.1, c.2.2, c.2.3 of this Clause for the first time tax refund application or when there are changes or additions.

d) In case of tax refund for goods and services purchased domestically with non-refundable aid money that is not part of official development assistance:

d.1) A copy of the decision approving program documents, projects, non-project aid amounts and program, project and non-project documents as prescribed at Point a, Clause 2, Article 24 of Decree No. 80 2020/ND-CP dated July 8, 2020 of the Government ;

d.2) A written request for certification of valid non-business capital expenses for non-business expenses and a written request for payment of investment capital for investment expenditures of the project owner (in case of receiving non-refundable aid from state budget revenues) as prescribed at Point b, Clause 2, Article 24 of Decree No. 80 /2020/ND-CP dated July 8, 2020 of the Government and point a, clause 10, Article 10 of Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government.

d.3) A list of invoices and documents for purchased goods and services, made according to form No. 01-1/HT issued together with Appendix I of this Circular.

Taxpayers only have to submit the papers specified at Point d.1 of this Clause for the first application for tax refund or when there are changes or additions.

dd) In case of tax refund for goods and services purchased domestically with emergency international aid money for relief and overcoming of consequences of natural disasters in Vietnam:

dd.1) A copy of the decision to receive emergency aid for relief (in case of emergency international aid for relief) or the decision on policy to receive emergency international aid for disaster recovery and international emergency aid documents for disaster recovery (in case of emergency international aid for disaster recovery) as prescribed in Clauses 6, 7, 8 Article 3 of Decree No. 50/ 2020/ND-CP dated April 20 , 2020 of the Government .

dd.2) A list of invoices and vouchers for purchased goods and services, made according to form No. 01-1/HT issued together with Appendix I to this Circular.

Taxpayers only have to submit the papers specified at Point dd.1 of this Clause for the first application for tax refund or when there are changes or additions.

e) In case of tax refund, preferential treatment and diplomatic immunity:

e.1) A list of value-added tax on goods and services purchased for use in diplomatic missions, made according to form No. 01-3a/HT issued together with Appendix I of this Circular, certified by the Department State reception under the Ministry of Foreign Affairs on the input costs subject to the application of diplomatic exemption for tax refund.

e.2) A list of diplomatic staff eligible for VAT refund, made according to form No. 01-3b/HT issued together with Appendix I to this Circular.

g) Tax refund for commercial banks acting as value-added tax refund agents for customers on exit:

A list of VAT refund vouchers for foreigners on exit, made according to form No. 01-4/HT issued together with Appendix I of this Circular.

h) In case of VAT refund under a decision of a competent authority as prescribed by law : Decision of a competent authority .

Article 29. Dossier of request for refund of excise tax on biofuel

1. A written request for refund of state budget revenues, made according to form No. 01a/ĐNHT issued together with Decree No. 14/2019/ND-CP dated February 1, 2019 of the Government.

2. A copy of the document of the competent state agency on the taxpayer's permission to produce biofuel, submitted according to the excise tax refund dossier for the first time.

Article 30. Dossier of request for tax refund under Agreements on avoidance of double taxation and other international treaties

1. In case of request for tax refund under the Agreement on avoidance of double taxation, the dossier includes:

a) A written request for tax refund under the Agreement on avoidance of double taxation and other international treaties, made according to form No. 02/HT issued in Appendix I to this Circular.

b) Documents related to the tax refund dossier, including:

b.1) A certificate of residence issued by the tax authority of the country of residence, consularly legalized, clearly stating that the subject is a resident in which tax year;

b.2) A copy of the economic contract, service provision contract, agency contract, entrustment contract, technology transfer contract or labor contract signed with Vietnamese organizations or individuals, and certificate of deposit in Vietnam, certificate of capital contribution to the Company in Vietnam (depending on the type of income in each specific case) certified by the taxpayer;

b.3) A written certification of the Vietnamese organization or individual that signed the contract on the time and actual operation situation under the contract (except for tax refund for foreign carriers);

b.4) Power of attorney in case the organization or individual authorizes a legal representative to carry out the procedures for applying the Tax Agreement. In case an organization or individual makes a power of attorney to authorize a legal representative to carry out the tax refund procedure to the account of another entity, the consular legalization procedure is required (if the authorization is performed). overseas) or notarization (if the authorization is made in Vietnam) according to regulations;

b.5) A list of tax payment receipts, made according to form No. 02-1/HT issued together with Appendix I of this Circular.

2. In case of request for tax refund under other international treaties, the dossier includes:

a) A written request for tax refund under the Agreement on the avoidance of double taxation and other international treaties, made according to form No. 02/HT issued together with Appendix I of this Circular, certified by the agency proposing the conclusion of the treaty. economic.

b) Documents related to the tax refund dossier, including:

b.1) A copy of the international treaty;

b.2) A copy of the contract with the Vietnamese party, certified by a foreign organization or individual or an authorized representative;

b.3) Contract summary certified by the foreign organization or individual or an authorized representative. A contract summary includes the following contents: contract name and terms of the contract, scope of work of the contract, tax obligations in the contract;

b.4) Power of attorney in case a foreign organization or individual authorizes a Vietnamese organization or individual to carry out tax refund procedures under an international treaty. In case an organization or individual makes a power of attorney to authorize a legal representative to carry out the tax refund procedure to the account of another entity, the consular legalization procedure is required (if the authorization is performed). overseas) or notarization (if the authorization is made in Vietnam) according to regulations;

b.5) A list of tax payment receipts, made according to form No. 02-1/HT issued together with Appendix I of this Circular.

Article 31. Dossier of request for refund of input value-added tax that has not been fully deducted upon conversion of ownership, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy or termination of operation move

1. In case the tax authority has to check at the taxpayer's office as prescribed at Point g, Clause 1, Article 110 of the Law on Tax Administration and Chapter VIII of this Circular, the taxpayer is not required to send a request for refund. pay state budget revenues.

The tax authority shall base itself on the examination results in the conclusion or settlement decision and other examination documents to determine the input value-added tax amount that has not yet been fully deducted, which is eligible for tax refund, and implements settlement. tax refund to taxpayers according to the provisions of this Section.

2. If the taxpayer is not subject to inspection at the taxpayer's office as mentioned in Clause 1 of this Article, the taxpayer shall make and send a written request for refund of state budget revenues, made according to form No. 01/HT attached to it. Appendix I of this Circular to tax authorities.

Article 32. Receipt of tax refund application dossiers

1. Request for tax refund by electronic file

a) Taxpayers submit their application for tax refund electronically via the Portal of the General Department of Taxation or through other portals according to regulations on electronic transactions in the tax field.

b) The receipt of electronic tax refund application dossiers of taxpayers must comply with regulations on electronic transactions in the tax field.

c) Within 03 working days from the date written on the Notice of receipt of the application for tax refund, made according to form No. 01/TB-HT issued together with Appendix I of this Circular, the tax authority shall process the application for tax refund. Tax refund according to the provisions of Article 27 of this Circular (hereinafter referred to as the tax authority processing tax refund dossiers) shall return the Notice of acceptance of the application for tax refund, made according to form No. 02/TB-HT enclosed herewith. according to Appendix I of this Circular or Notice of non-refundable tax, made according to form No. 04/TB-HT issued together with Appendix I of this Circular in case the dossier is not eligible for tax refund via the Electronic Portal. website of the General Department of Taxation or through other electronic portals where taxpayers submit electronic tax refund applications.

2. Request for tax refund by paper application

a) In case the taxpayer submits a paper tax refund application to the tax authority, the tax officer shall check the completeness of the dossier as prescribed. In case the dossier is incomplete, the tax official requests the taxpayer to complete the dossier as prescribed. In case the dossier is complete, the tax official shall send a Notice of receipt of the dossier, made according to form No. 01/TB-HT issued together with Appendix I of this Circular, to the taxpayer and record the receipt of the dossier on the system. Tax management application.

b) In case the taxpayer sends the dossier by post, the tax official shall stamp the receipt, record the date of receipt of the dossier and record the dossier on the tax management application system.

c) Within 03 working days from the day on which the tax refund application is received, the tax authority shall send a notice of acceptance of the application for tax refund, made according to form No. 02/TB-HT or a notice of tax refund. An improper application, made according to form No. 03/TB-HT, attached to Appendix I of this Circular, for documents sent by post or Notice of non-refundable tax, made according to form No. 04/TB-HT promulgated together with Appendix I of this Circular in case they are not eligible for tax refund.

3. Cancel the application for tax refund

The taxpayer has sent the tax refund application to the tax authority. If the taxpayer wishes to cancel the application, a written request for cancellation of the application for tax refund must be made, made according to form No. 01/DNHUY attached. Appendix I to this Circular. Within 03 working days from the date of receipt of the taxpayer's written request for cancellation of the tax refund application, the tax authority that processes the tax refund dossier shall send a notice of acceptance of the request for cancellation. a tax refund request file, made according to form No. 02/TB-HT issued together with Appendix I of this Circular, to taxpayers, and concurrently close the refund request file in the tax authority's record book.

The taxpayer may adjust the tax amount requested for refund to transfer the deduction to the tax return of the next declaration period from the time of receiving the Notice of acceptance of the application for cancellation of the tax refund application. if they satisfy the conditions for declaring, deducting or re-submitting the tax refund application.

If the tax authority has announced the decision on pre-tax inspection, the taxpayer may not send a written request for cancellation of the tax refund application. The tax authority shall process the application for pre-tax refund inspection according to the provisions of Article 110 of the Law on Tax Administration and Chapter VIII of this Circular.

Article 33. Classification of tax refund dossiers

1. Dossier subject to inspection before tax refund is a dossier in one of the following cases:

a) The taxpayer's dossier of the first request for tax refund of each tax refund case according to the provisions of tax law. In case a taxpayer submits a tax refund dossier to the tax authority for the first time but is not eligible for tax refund as prescribed, the next request for tax refund will still be considered the first request for tax refund. The specific cases are as follows:

a.1) Cases of refund as prescribed by law on value added tax include:

a.1.1) Refund of value added tax on goods and services purchased in service of investment projects;

a.1.2) Refund of value added tax on goods and services purchased in service of production and trading of exported goods and services;

a.1.3) Value-added tax refund for non-refundable ODA programs and projects;

a.1.4) Value-added tax refund for goods and services purchased domestically with non-refundable aid capital that is not part of official development assistance of foreign agencies and organizations.

a.2) Tax refund for the first time according to the provisions of the law on special consumption tax .

a.3) Tax refund for the first time for each contract or agreement signed with organizations and individuals in Vietnam under the provisions of the Agreement on avoidance of double taxation and other international treaties that the Socialist Republic of The Socialist Republic of Vietnam is a member.

b) The taxpayer's dossier of request for tax refund within 2 years from the time of being handled for tax evasion;

In case a taxpayer has multiple requests for tax refund within a period of 2 years, if in the first request for tax refund from the time of being handled for tax evasion, the tax authority shall check the tax refund dossier. If the taxpayer does not make false declarations leading to a lack of payable tax amount or an increase in the refundable tax amount specified in Article 142 of the Law on Tax Administration , or acts of tax evasion specified in Article 143 of the Law on Tax Administration , The next time the tax refund is requested, the taxpayer's tax refund dossier is not subject to pre-tax refund inspection. In case of detecting subsequent requests for tax refund, taxpayers make false declarations of tax refund dossiers, or act of tax evasion specified in Articles 142 and 143 of the Law on Tax Administration . Tax is still subject to pre-tax refund inspection within 2 years from the time of being handled for tax evasion.

c) Tax refund dossiers upon transfer and transfer (for state enterprises), dissolution, bankruptcy, operation termination, sale, for organizations and enterprises;

In case taxpayers specified at this point are subject to tax finalization examination in order to terminate their operation and have determined the tax amount eligible for refund, the tax authority shall settle the refund on the basis of the inspection results. do not classify dossiers subject to pre-tax refund inspection.

d) Tax refund dossiers belong to the category of high tax risk according to the classification of risk management in tax administration;

dd) The tax refund dossier falls into the case of early tax refund but the time limit specified in the written notice of the tax authority expires but the taxpayer fails to explain or supplement the tax refund dossier or explain or supplement the refund dossier. tax but cannot prove that the declared tax amount is correct;

e) Value-added tax refund dossiers for imported and exported goods where payment is not made through commercial banks or other credit institutions as prescribed by law.

2. Dossier eligible for tax refund in advance is a file of a taxpayer that does not fall into the case specified in Clause 1 of this Article.

Article 34. Settlement of tax refund dossiers

1. Determine the amount of tax to be refunded

a) Principles of handling when the tax authority determines that the tax amount eligible for refund is different from the tax amount requested by the taxpayer:

a.1) In case the tax amount requested for refund is larger than the tax amount eligible for refund, the taxpayer will receive a refund equal to the tax amount eligible for refund.

a.2) In case the tax amount requested for refund is smaller than the tax amount eligible for refund, the taxpayer will receive a refund equal to the requested tax amount.

b) For tax refund dossiers subject to tax refund in advance.

The tax authority shall, based on the taxpayer's tax refund dossier and the taxpayer's information managed by the tax authority in the database, check the taxpayer's file at the tax authority's office to verify the tax return. determine the subjects and cases eligible for tax refund, specifically:

b.1) If the tax refund application is eligible for tax refund, the tax authority shall compare the tax amount requested for refund in the tax refund file with the taxpayer's tax return. The refunded tax amount must be declared in accordance with the provisions of the Tax Administration Law and its guiding documents.

b.2) In case there is not enough information to determine that the taxpayer's tax refund dossier is eligible and eligible for tax refund, the tax authority shall make a notice explaining, supplementing information and documents according to form No. 01/TB-BSTT-NNT promulgated together with Decree No. 126/2020/ND-CP sent to taxpayers within 03 working days from the date the tax authority receives the taxpayer's application for tax refund. . In case the taxpayer makes an electronic tax refund, the notice is sent through the portal of the General Department of Taxation.

Within 10 working days from the date the tax authority issues the Notice, the taxpayer is responsible for sending a written explanation or additional information and documents according to the notice of the tax authority.

Expiration of the time limit according to the notice of the tax authority but the taxpayer fails to explain or supplement the tax refund dossier; or if there is a written explanation or supplement but it is not possible to prove that the declared tax amount is correct, the tax authority shall change the tax refund dossier to the pre-exemption inspection category and send a notice of the transfer of the dossier to the pre-inspection category. tax refund according to form No. 05/TB-HT attached to Appendix I of this Circular to taxpayers within 06 working days from the date of acceptance of tax refund dossiers as prescribed in Article 32 of this Circular.

The period from the date on which the tax authority issues the notice of explanation and supplementation of information and documents to the date on which the tax authority receives the taxpayer's written explanation and supplement of information and documents does not count within the time limit. deadline for processing tax refund dossiers of tax authorities.

c) In case the tax refund dossier is subject to pre-tax refund inspection:

During the inspection of tax refund dossiers, if the tax authority determines that the tax amount is eligible for refund, the taxpayer shall refund the eligible tax amount without waiting for the full verification result. Profile refunds; For tax amounts that need to be checked, verified or required to be explained or supplemented by taxpayers, tax refunds will be processed when all conditions are satisfied as prescribed.

In case the tax refund pre-inspection report determines that the taxpayer has both a tax amount eligible for refund and arrears of tax, late payment interest, and fine, the tax authority shall issue a decision on handling violating the tax law and clearing the refunded tax amount of the taxpayer in the Decision on tax refund cum clearing state budget revenue, made according to form No. 02/QD-HT issued together with Appendix I of this Circular.

d) If the tax inspector discovers that the taxpayer has signs of tax evasion under the provisions of tax law and has signs of crime, the tax authority shall transfer the dossier to the police agency for handling. according to the provisions of the Criminal Procedure Code.

dd) Past the time limit for tax examination and inspection, but the tax agency has not received the results or opinions or verification from the police or competent authorities, the following handling shall be made:

dd.1) If the tax authority determines that the tax amount is eligible for refund, the tax refund will be refunded to the taxpayer, without waiting for the results of inspection and verification of the entire tax refund dossier; For tax amounts that need to be checked, verified or required to be explained or supplemented by taxpayers, tax refunds will be processed when all conditions are satisfied as prescribed.

dd.2) In case of inspection and inspection after tax refund, the tax authority must finish the inspection and inspection within the prescribed time limit. For the refunded tax amount pending reply and verification results from relevant agencies, the tax authority must clearly state in the inspection report,

the inspection conclusion that there are insufficient grounds for concluding the amount. tax eligible for tax refund. When there is a response and verification result from the relevant authorities, the tax authority determines that the refunded tax amount is not eligible for tax refund, then issues a decision on tax refund according to form No. 03/ QD-THH promulgates together with Appendix I to this Circular and sanction and calculate late payment interest (if any) according to regulations.

2. Determine the amount of tax, late payment interest, fines and other receivables owed to the state budget to be offset against the refunded tax amount.

Tax agencies that process tax refund dossiers shall refund and offset with tax amounts, late payment interest, fines and other revenues owed to the state budget (hereinafter referred to as tax arrears) to make compensation. deducted from the tax refunded by the taxpayer according to regulations.

Tax debt owed by taxpayers to be offset (excluding tax debt that is undergoing procedures for debt forgiveness, tax debt is gradually paid according to the provisions of Article 83, Article 124 of the Law on Tax Administration), including:

- a) Tax debt is managed by the tax authority on the tax management application system;
- b) Tax owed (except for customs fees and charges) provided by the customs authority according to the Regulation on information exchange and cooperation between customs and tax authorities;
- c) Tax arrears at the written request of agencies and organizations assigned to manage state budget revenues that are not collected by tax authorities as prescribed in Clause 3, Article 3 of the Law on Tax Administration (the other authority) .
- d) In case the taxpayer has a refunded tax amount at the head office but the dependent unit has the tax arrears on the tax management application system, the tax authority must continue clearing. In case many dependent units have tax arrears, the order of priority clearing shall be for the farthest due debt of the dependent unit.

In case the dependent unit has the tax amount to be refunded, it must offset the tax owed by the taxpayer at the head office.

dd) In case a taxpayer with a refunded tax amount requests the tax agency to deduct the refundable tax amount to pay on behalf of the tax owed to another taxpayer, the tax authority shall determine the refunded tax amount and offset against the tax amount. the tax arrears of other taxpayers after offsetting the tax arrears of the taxpayer according to the order specified at Points a, b, c, d of this Clause.

e) The tax authority must be responsible for the amount of tax owed on the tax management application system; The customs authority is responsible for the amount owed on the customs system's system that has been provided to the tax authority and other agencies (agencies and organizations assigned to manage state budget revenues not authorized by the customs authority). The tax authority that manages the collection according to the provisions of Clause 3, Article 3 of the Law on Tax Administration) is responsible for the amount owed to the state budget and proposes to the tax agency to clear it. After receiving the decision on tax refund cum state budget clearing as prescribed in Article 36 of this Circular, if taxpayers have problems about the tax debt that has been cleared with the refunded tax amount, the tax authority shall direct management of taxpayers, customs offices and other agencies requesting debt clearing shall be responsible for solving problems for taxpayers according to the provisions of this point.

In case the offset tax arrears is higher than the actual tax arrears, it shall be determined as overpaid. Tax authorities, customs offices and other agencies that request tax arrears for clearing shall be handled according to the provisions of Article 25 of this Circular and relevant laws.

Article 35. Application of professional measures in settlement of tax refund dossiers

1. The customs authority is responsible for the information on imported and exported goods on the customs declaration in accordance with the provisions of the law on customs and the law on tax administration.

In case the customs declaration is not available on the database provided by the customs authority, the tax authority handling the tax refund dossier shall request in writing the relevant customs authority to provide a basis for settlement. VAT refund to taxpayers.

2. Based on the results of analysis and risk assessment, requirements on value-added tax refund management, or through inspection, detecting signs of violations of the law on tax and customs, the tax authority may responsible for providing information on violations of taxpayers to the customs authority to carry out customs inspection and supervision according to regulations.

The General Department of Taxation quarterly on the 20th day of the following month or irregularly, if necessary, send a written request to the General Department of Customs to apply the channeling criteria to inspect and supervise exported goods. Import and export are subject to high risk of tax refund. The written request must clearly state the criteria for determining and the method of inspection and supervision of imported and exported goods for the enterprise; items; geographical areas and fields of export and import activities in accordance with the provisions of the Customs Law.

Within 05 working days from the date of receiving the written request from the General Department of Taxation, the General Department of Customs must apply the criteria for channeling, and measures to inspect and supervise imported and exported goods. In case of not applying or having problems, the General Department of Customs shall have a written discussion with the General Department of Taxation within the above time limit and clearly state the reasons for not or not applying.

3. In case, through tax inspection and inspection, it is discovered that the taxpayer buying goods and services from another taxpayer (the supplier of goods or services) commits tax evasion, the tax authority must supplement the plan. plan for inspection and inspection of goods and service suppliers; or request the tax authority to directly manage the supplier of goods and services, to supplement the plan and carry out inspection, or to provide information on the observance of tax laws by the supplier of goods or services. service to have a basis for tax refund settlement.

4. In case the taxpayer has a payment transaction involving an organization or individual that has a suspicious transaction according to the warning list of the banking inspection and supervision agency; or through inspection, tax inspectors discover that taxpayers have documents of payment via bank with incomplete or incorrect contents:

a) The tax authority processing the tax refund dossier shall request in writing the relevant credit institution or payment intermediary service provider to provide information (including the sub-account book) of the payer. (or transfer) money, the beneficiary of the amount on the document (or individuals related to the beneficiary) to have a basis to settle the value-added tax refund;

b) The tax authority processing the tax refund dossier shall request in writing the border gate customs authority to provide information on the amount of cash (foreign currency or Vietnamese dong) brought through the border gate into Vietnam within 5 days. working from the date of receiving a written request from the tax office to have a basis for settlement of value-added tax refund for goods exported across the land border according to regulations.

5. In the process of tax refund settlement, the tax authority, through the tax inspection and inspection, discovered that the taxpayer had signs of law violation and transferred the dossier to the investigating police agency or the taxpayer. If the accounting books, invoices and vouchers related to the requested tax amount are confiscated by a competent state agency, the tax authority must send a notice of ineligibility for tax refund, made according to form No. 04/ TB-HT promulgates Appendix I to this Circular for taxpayers. Tax offices shall process tax refunds upon receipt of results or opinions from police or competent agencies or when sufficient dossiers are available as prescribed.

Article 36. Tax refund decision

1. Tax authorities that process tax refund dossiers determine the tax refunded, non-refundable, tax arrears and tax amounts proposed to be paid on behalf of the state budget to other taxpayers. , the remaining tax amount will be refunded to the taxpayer, make a tax refund proposal and draft a tax refund decision made according to form No. 01/QDHT (or a decision on tax refund cum clearing state budget revenue according to form No. 01/QDHT). 02/QDHT), Appendix of payable tax, late payment interest and fines to be offset according to form No. 01/PL-BT (if any), Notice of non-refundable tax according to form No. 04/TB- HT (if any) promulgates Appendix I to this Circular.

2. Tax authorities must fully update on the tax management application system the information of tax refund dossiers, including: tax declaration dossiers, dossiers of request for refund, tax refund inspection records (if any), The decision on tax treatment through inspection and examination of the observance of the tax law (if any), the draft decision on tax refund or the decision on tax refund cum clearing of state budget revenues, the Appendix on tax amounts, late payment interest, payable fines shall be offset according to form No. 01/PL-BT (if any), or Notice of non-refundable tax (if any).

3. The Sub-department of Taxation assigned to receive and settle according to the provisions of Point a, Clause 2, Article 27 of this Circular shall transfer all tax refund settlement dossiers as prescribed in Clauses 1 and 2 of this Article to the Department of Taxation for processing. consider promulgating the decision on tax refund. The Department of Taxation shall issue a decision on tax refund according to form No. 01/QDHT in case the taxpayer has no tax arrears or a decision on refund and clearing of state budget revenues according to form No. 02/QDHT , Appendix of tax amount. , late payment interest and payable fines shall be offset according to form No. 01/PL-BT (if any) in case the taxpayer still owes tax or the taxpayer requests to offset the refunded tax amount with the debts, revenues

arising from other taxpayers, or Decisions on payment to banks that are value-added tax refund agents as prescribed in Article 21 of Circular No. 72/2014/TT-BTC dated May 30th/ 2014 of the Ministry of Finance is amended and supplemented in Clause 15, Article 1 of Circular No. 92/2019/TT-BTC dated December 31, 2019 of the Ministry of Finance for tax refund for banks that are tax refund agents. increase, Notice of non-refundable tax form No. 04/TB-HT issued together with Appendix I of this Circular. The Tax Department is responsible for the tax refund decision in accordance with the law.

4. Tax authorities (except for the case specified in Clause 3 of this Article) shall issue a decision on tax refund according to form No. 01/QDHT issued together with Appendix I of this Circular in case the taxpayer has no tax arrears. or Decision on tax refund cum state budget clearing, made according to form No. 02/QDHT , Appendix of payable tax, late payment interest and fines to be cleared according to form No. 01/PL-BT attached to the Appendix. Appendix I of this Circular in case the taxpayer still owes tax arrears or the taxpayer proposes to offset the refunded tax amount with the debt or revenue arising from other taxpayers or the decision on payment to the bank. is a value-added tax refund agent according to the provisions of Article 21 of Circular No. 72/2014/TT-BTC dated May 30, 2014 of the Ministry of Finance, as amended and supplemented in Clause 15, Article 1 of Circular No. 92 /2019/TT-BTC dated December 31, 2019 of the Ministry of Finance for tax refund to banks that are value-added tax refund agents.

5. Tax authorities update and fully account tax refund decisions or decisions on tax refund cum clearing of state budget revenues or decisions on payment to banks acting as value-added tax refund agents into the system. Tax management application on the day of issuance of the Decision.

Article 37. Issuance of an order to refund state budget revenues or an order to return and offset state budget revenues

1. The tax authority shall issue a decision on tax refund or a decision on tax refund cum clearing of state budget revenues, and a decision on payment to the bank that is a value-added tax refund agent, and shall issue an order to refund the cash receipts. State budget or an order to return and offset state budget revenues in accordance with regulations on implementation of the state budget accounting regime and professional operations of the State Treasury.

Immediately after the Order on refund of state budget revenues or the Order on refund and clearing of state budget revenues is issued, the tax authority shall send an order to refund state budget revenues or an order to refund and clear the state budget revenues. collect the state budget to the State Treasury by electronic means; For cases in which it is not possible to transmit and receive refund information in the electronic form, the tax authority shall send an order to refund state budget revenues or an order to refund and offset state budget revenues. paper to the State Treasury to make tax refunds for taxpayers.

2. The State Treasury shall refund taxpayers within 1 working day from the date of receipt of the Order on refund of state budget revenues or the order on refund and clearing of state budget revenues issued by the agency. tax to move in.

Article 38. Deliver tax refund settlement results

1. The tax authority sends a Notice of non-refundable tax (for non-refundable tax), a decision on tax refund or a decision on tax refund cum clearing of state budget revenues or a decision on payment to the bank. acting as a value-added tax refund agent for taxpayers, relevant agencies and organizations through the website of the General Department of Taxation within the same day or as the next working day from the date of issuance of Decision No. Notice, Notice.

2. In case the Tax Department issues a decision on tax refund or a decision on tax refund cum clearing of state budget revenues or a decision on payment to a bank acting as a value-added tax refund agent for taxpayers, the Sub-department Tax administration, the Tax Department sends the Decision to the Sub-department of Taxation to monitor the taxpayer's obligations.

3. In case the taxpayer offsets the refunded tax amount with the tax arrears of other taxpayers or offsets the payable amount at another tax authority as prescribed in Article 34 of this Circular, the tax authority shall issue The decision on tax refund cum clearing of state budget revenues shall be sent to the tax agency managing the state budget revenues, and the tax agency managing the areas receiving the cleared allocation to account for state budget revenues.

Article 39. Inspection and examination of taxpayers after tax refund

1. Tax authorities shall conduct inspection and examination after tax refund according to the provisions of Section 1, Section 2, Section 3, Chapter XIII of the Law on Tax Administration and regulations of the law on inspection and examination.

2. Based on the results of post-tax refund inspection and examination at the taxpayer's office, in case it is discovered that the refunded tax amount has not been in accordance with regulations, the tax authority shall issue a decision on tax refund recovery, made according to form No. 03/QD-THH promulgated together with Appendix I of this Circular to recover the refunded tax amount to taxpayers, impose penalties for violations, and calculate late payment interest (if any) according to regulations.

Article 40. Tax refund recovery

1. If tax authorities or competent state agencies, through inspection and examination, discover that the taxpayer has been refunded improperly, the taxpayer must pay the overpaid amount and pay late payment interest. respectively, according to the provisions of Article 59 of the Law on Tax Administration and Article 21 of this Circular, into the state budget from the date the refund is paid by the State Treasury or the date the State Treasury clears the tax refund against the tax refund amount. State budget revenue according to the decision on tax refund recovery made according to form No. 03/QD-THH issued together with Appendix I to this Circular of the tax authority, decision or document of the competent state agency. .

2. Taxpayers who discover that they have been refunded improperly, must make additional declarations according to the provisions of Article 47 of the Law on Tax Administration and Article 7 of Decree No. 126/2020/ND-CP ; and at the same time pay the overpaid amount and pay the corresponding late payment interest as prescribed in Article 59 of the Law on Tax Administration and Article 21 of this Circular into the state budget from the date the refund is paid by the State Treasury or the date the State Treasury accounts for clearing tax refunds with state budget revenues.

3. In case the taxpayer has been refunded value-added tax on exported goods but the exported goods are returned by the seller, the taxpayer must make an additional declaration according to the provisions of Article 47 of the Law on Management. tax administration and Article 7 of Decree No. 126/2020/ND-CP ; and at the same time pay the refunded amount corresponding to the returned exported goods and pay the corresponding late payment interest as prescribed in Article 59 of the Law on Tax Administration and Article 21 of this Circular into the state budget from the date of receipt by the warehouse. The State Treasury shall pay the refund or the date the State Treasury accounts for clearing the tax refund with state budget revenues.

4. Taxpayers may declare additional deductions for the refunded amount but still satisfy the conditions for deduction of value-added tax according to the provisions of the law on value-added tax from the tax period. The next tax period, the error is discovered, for the case specified in Clause 2 of this Article, or declared in the tax declaration dossier of the tax period, receiving the tax authority's decision on tax refund or decision, the copies of competent state agencies, for the case specified in Clause 1 of this Article.

Section 2. OVERPAID REFUND

Article 41. Responsibilities of tax authorities in receiving and handling overpaid refund dossiers

1. Responsibility for receiving overpaid refund dossiers:

a) The tax authority directly managing is responsible for receiving the overpaid refund dossier (including the case of refunding the overpaid amount according to the corporate income tax finalization; and refunding the overpaid value added tax of the company. taxpayers who have paid value-added tax as prescribed at Points b, c, Clause 3, Article 13 of this Circular; refunded overpaid amounts upon ownership conversion, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy, termination of operation) except for the case specified at Points b and c of this Clause.

b) Tax authorities managing state budget revenues are responsible for receiving overpaid or mistakenly paid refund dossiers for taxpayers' overpaid or mistakenly paid amounts arising in the areas assigned to collect collection management.

c) The tax authority that receives the personal income tax finalization file of the individual who directly finalizes the tax is responsible for receiving the overpaid refund file according to the personal income tax finalization.

2. Responsibilities for handling overpaid refund dossiers:

a) The tax authority that receives the overpaid refund dossier as prescribed in Clause 1 of this Article is responsible for settling the taxpayer's overpaid refund dossier, including: classifying the tax refund dossier as eligible for tax refund first. or subject to pre-tax refund inspection; determine the overpaid tax, late payment interest and fines to be refunded; determine the amount of tax owed, fines, and late payment interest that must be offset against the refunded amount; issue a decision on tax refund or a decision on tax refund cum clearing of state budget revenues or notice of non-refundable tax (if any);

issue an Order on refund of state budget revenues or an order on refund and clearing of state budget revenues and send it to the State Treasury for tax refund to taxpayers according to regulations.

b) In case the taxpayer's overpaid refund dossier has an overpaid amount in the locality where the allocated revenue is received, the tax authority directly managing it is responsible for coordinating with the tax authority managing the receiving area. Cut to settle the overpaid refund dossier as prescribed at Point a of this Clause for taxpayers.

c) In case the application for refund is overpaid upon ownership conversion, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy, or termination of operation; If there is an overpaid amount in other localities, the tax authority directly managing it is responsible for coordinating with the tax agency managing the state budget revenues or the tax agency managing the allocated area to settle the dossier. refund the overpaid under the provisions of point a of this clause to the taxpayer.

Article 42. Overpaid refund dossiers

1. Personal income tax refund dossiers for incomes from salaries and wages

a) In case organizations or individuals pay incomes from salaries or wages, they shall make the final settlement for authorized individuals.

Profile include:

a.1) A written request for handling of overpaid tax, late payment interest and fines, made according to form No. 01/DNXLNT issued in Appendix I to this Circular;

a.2) A written authorization as prescribed by law in case the taxpayer does not directly carry out the tax refund procedures, except where the tax agent submits the tax refund dossier under the contract signed between the tax agent. and taxpayers;

a.3) A list of tax payment receipts, made according to form No. 02-1/HT issued together with Appendix I of this Circular (applicable to income-paying organizations and individuals).

b) In case an individual earns income from salary or wages, directly finalizes tax with the tax authority, has an overpaid tax amount and requests a refund on the personal income tax finalization declaration, he/she is not required to submit a dossier. tax refund.

The tax authority that settles the refund shall base on the personal income tax finalization file to settle the overpaid refund to the taxpayer according to regulations.

2. Dossiers for refund of overpaid taxes and other revenues include:

a) A written request for handling of overpaid tax, late payment interest, and fine, made according to form No. 01/DNXLNT enclosed in Appendix I of this Circular;

b) Authorization letter in case the taxpayer does not directly carry out the tax refund procedures, except where the tax agent submits the tax refund dossier under the contract signed between the tax agent and the taxpayer;

c) Attached documents (if any).

3. In case of overpayment upon conversion of ownership, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy, or termination of operation, the tax authority must carry out an inspection at the head office. Taxpayer's office as prescribed at Point g, Clause 1, Article 110 of the Law on Tax Administration and Chapter VIII of this Circular, if on the conclusion or settlement decision and other examination documents, there is an overpaid tax amount, the taxpayer are not required to submit tax refund dossiers as prescribed in this Clause. The tax authority shall base itself on the conclusion or settlement decision and other examination documents to carry out the procedures for refunding the overpaid tax to the taxpayer according to regulations.

Article 43. Receipt of overpaid refund dossiers

The receipt of overpaid refund dossiers shall comply with the provisions of Article 32 of this Circular.

Article 44. Classification of overpaid refund dossiers

1. The overpaid refund dossier specified at Points b, c, d, dd, Clause 1, Article 33 of this Circular is subject to pre-tax refund inspection.

2. Overpaid refund dossiers of cases not specified in Clause 1 of this Article subject to pre-tax refund.

Article 45. Settlement of overpaid refund dossiers

1. Determination of overpaid tax, late payment interest and fines to be refunded

a) Principles of handling when the tax authority determines that the tax amount eligible for refund is different from the tax amount requested by the taxpayer to comply with the provisions of Point a, Clause 1, Article 34 of this Circular.

b) For tax refund dossiers subject to tax refund first

The tax authority shall base on the taxpayer's overpaid refund dossier and the taxpayer's tax liability information and paid tax amount on the tax management application system to check and determine the case of overpaid refund and Overpaid tax, late payment interest and fines will be refunded.

b.1) In case the overpaid refund dossier is subject to and eligible for refund, the tax authority shall compare the tax amount requested for refund in the tax refund dossier with the tax declaration dossier, information on the actual situation of the tax refund. Display the taxpayer's tax obligations on the tax management application system to determine the refunded tax amount, and the time when the overpaid tax amount is incurred in accordance with tax laws.

b.2) In case there is not enough information to determine that the taxpayer's overpaid refund dossier is eligible and eligible for tax refund, the tax authority shall make a notice explaining, supplementing information and documents according to the form . No. 01/TB-BSTT-NNT promulgated together with Decree No. 126/2020/ND-CP sent to taxpayers within 03 working days from the date the tax authority receives the taxpayer's application for tax refund. tax. In case the taxpayer makes an electronic tax refund, the notice is sent through the portal of the General Department of Taxation.

Within 10 working days from the date the tax authority issues the Notice, the taxpayer is responsible for sending a written explanation or additional information and documents according to the notice of the tax authority.

Expiration of the time limit according to the notice of the tax authority but the taxpayer fails to explain or supplement the tax refund dossier; or if there is a written explanation or supplement but it is not possible to prove that the declared tax amount is correct, the tax authority shall change the tax refund dossier to the pre-exemption inspection category and send a notice of the transfer of the dossier to the pre-inspection category. tax refund according to form No. 05/TB-HT attached to Appendix I of this Circular to taxpayers within 06 working days from the date of acceptance of tax refund dossiers as prescribed in Article 32 of this Circular. The period from the date the tax authority issues the notice of request for explanation and supplementation to the date the tax authority receives the taxpayer's written explanation and supplement does not count within the time limit for processing the tax refund dossier of the taxpayer. tax authorities.

c) For tax refund dossiers subject to pre-tax refund inspection

During the process of checking tax refund dossiers, if the tax authorities determine that the tax amounts are eligible for refund, they will refund the eligible tax amounts to taxpayers, without waiting for verification of the entire dossier. tax refund; For the tax amount that needs to be checked, verified or required the taxpayer to explain and supplement the dossier, the tax authority shall process tax refund when fully satisfying the prescribed conditions.

If in the minutes of pre-tax refund inspection, it is determined that the taxpayer has both a tax amount eligible for refund and arrears of tax on late payment interest or fine, the tax authority shall issue a decision on handling of violations. violating the tax law and clearing the refunded tax amount of the taxpayer in the Decision on tax refund cum clearing state budget revenue, made according to form No. 02/QD-HT enclosed with Appendix I of this Circular.

d) For overpaid refund dossiers of taxpayers with overpaid amounts in the province where they are entitled to allocated revenues, the managing tax agency shall assume the prime responsibility for summarizing tax obligations and paid tax amounts to the state budget. at the head office and in the provinces where the allocated revenue is received. Within 03 working days from the date of receipt of the taxpayer's tax refund dossier, the tax authority directly managing the tax office and the tax agency managing the locality receive the allocation according to the provisions of Point b, Clause 6, Article 3 of this Circular. This investor must compare and confirm the paid tax amount, the tax arrears arising according to each place where the allocated revenue is received. Tax authorities are responsible for the completeness and accuracy of data on the tax management application system as the basis for tax refund settlement for taxpayers according to regulations.

dd) For income tax refund dossiers of individuals earning incomes from salaries or wages, and directly finalizing tax with tax authorities, the tax authorities handling personal income tax finalization dossiers shall synthesize payable and paid amounts of taxpayers in the tax finalization period arising at tax offices nationwide to determine the overpaid amount according to tax finalization.

e) For tax refund dossiers upon ownership transformation, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy, or termination of operation, there is a tax

amount, late payment interest, fine overpaid at the tax agency managing the state budget revenues or the tax agency managing the distribution received under Point b, Clause 6, Article 3 of this Circular, within 10 working days from the date of receipt of the payment. When receiving tax refund dossiers of taxpayers, tax agencies directly managing and tax agencies managing state budget revenues, tax agencies managing localities receiving allocations must compare and confirm the amounts. taxes, late payment interest, fines owed by each locality. Tax authorities are responsible for the completeness and accuracy of data on the tax management application system as the basis for settlement of overpaid refunds to taxpayers according to regulations.

g) Where the taxpayer has paid value-added tax as prescribed at Points b, c, Clause 3, Article 13 of this Circular or corporate income tax as prescribed at Point b, Clause 3, Article 17 of this Circular, after clearing the head office's obligations, if there is an overpaid amount, the tax authority directly managing it shall refund the taxpayer.

2. The determination of the tax, fine and late payment interest to be offset against the overpaid amount shall comply with the provisions of Clause 2, Article 34 of this Circular.

Article 46. Tax refund decision

1. Tax authorities that receive and process tax refund dossiers determine the tax refunded, non-refundable, tax arrears, and tax amounts proposed to be paid on behalf of the state budget to the taxpayer. other taxpayers, the remaining tax amount will be refunded to the taxpayer, making a tax refund proposal and a draft decision on tax refund, or a decision on tax refund cum clearing state budget revenue, Appendix on tax amount , late payment interest, overpaid fine shall be refunded according to form No. 01/PL-HTNT (if any), Appendix of payable tax, late payment interest and fine shall be offset according to form No. 01/PL-BT (if any) or Notice of non-refundable tax (if any).

2. The tax authority must fully update the tax refund application information into the tax refund application system, including: tax declaration dossiers, dossiers of request for refund, tax refund inspection records (if any), The decision on tax treatment through inspection and examination of the observance of the tax law (if any), the draft decision on tax refund or the decision on tax refund cum clearing of state budget revenues, the Appendix on tax amounts, late payment interest, overpaid fines to be refunded (if any), Appendix of tax amount, late payment interest and fines to be offset (if any) or Notice of non-refundable tax (if any) .

3. Based on the tax refunded by the taxpayer and the tax arrears, the head of the tax authority shall do one of the following two cases:

a) Issuing a decision on tax refund according to form No. 01/QDHT , Appendix of overpaid tax, late payment interest and fines to be refunded according to form No. 01/PL-HTNT (if any) enclosed with the Appendix enclosed herewith. I This Circular in case the taxpayer no longer owes tax.

b) Issue the decision on tax refund cum state budget clearing, according to form No. 02/QDHT , Appendix of refundable tax amount, late payment interest and overpaid fine (if any), Appendix of tax amount , late payment interest and payable fines to be offset (if any) issued together with Appendix I of this Circular in case the taxpayer still has tax arrears or the taxpayer requests to offset the refunded tax amount with debts and revenues arising from other taxpayers.

4. The tax authority shall issue a decision to update and fully account the decision on tax refund or the decision on tax refund cum clearing of state budget revenues into the tax management application system on the day of issuance of the decision. In case the taxpayer incurs a refund in a foreign currency, the tax authority shall convert the refunded tax amount into Vietnam Dong at the selling rate at the beginning of the day of the Joint Stock Commercial Bank for Foreign Trade of Vietnam at the time of issuance. issue the decision on tax refund or the decision on tax refund cum clearing of state budget revenues.

Article 47. Issuance of Orders on refund of state budget revenues or Orders on refund and clearing of state budget revenues

1. Pursuant to the decision on tax refund or the decision on tax refund cum clearing of state budget revenues, the tax authority shall issue an order on refund of state budget revenues or an order on refund and clearing of state budget revenues according to regulations regulations on the implementation of the State Budget Accounting Regime and professional activities of the State Treasury.

Immediately after the Order on refund of state budget revenues or the Order on refund and clearing of state budget revenues is issued, the tax authority shall send an order to refund state budget revenues or an order to refund and clear the state budget revenues. collect the state budget to the State Treasury by electronic means; For cases in which it is not possible to transmit and receive refund information in the electronic form, the tax authority shall send an order to refund state budget revenues

or an order to refund and offset state budget revenues. paper to the State Treasury to make tax refunds for taxpayers.

The State Treasury shall refund taxpayers according to the time limit prescribed for administrative procedures in the field of the State Treasury.

2. In case of tax refund for allocated revenues (except for the provisions in Clause 5 of this Article), the tax agency directly managing the head office shall determine the amount to be refunded to each province where the house budget has been collected. The amount must be cleared for each province where the revenue is received, and an Order on refund of state budget revenues or an order on refund and clearing of state budget revenues shall be made and sent to the State Treasury.

The State Treasury shall make payments to taxpayers according to the order on refund of state budget revenues or the order on refund and clearing of state budget revenues of tax authorities and account for the refund of state budget revenues. under the responsibility of their respective localities, and at the same time transfer the vouchers to the State Treasuries where the state budget has been collected for accounting and refund, and where the cleared revenue is to be recorded for state budget revenue.

3. In case of overpayment upon conversion of ownership, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy, or termination of operation If the amount is refunded at the tax agency managing the state budget revenues or the tax agency managing the receiving area, the tax authority directly managing the tax agency shall determine the amount to be refunded to each province where the collection is collected. the state budget and the amount to be cleared for each province where the revenue is received. The State Treasuries shall return the portion under their respective local responsibilities and transfer the vouchers to the State Treasuries where the state budget has been collected for refund accounting and where the offsetting revenues are enjoyed for accounting purposes. state budget revenue.

4. In case the personal income tax refund dossier of the individual directly finalizes tax with the tax authority, the tax authority shall process the dossier for making an Order on refund of state budget revenues or an order on refund and clearing of such amount. State budget revenues shall be sent to the State Treasuries for reimbursement and transfer of documents to State Treasuries where state budget revenues are offset to account for State budget revenues.

5. In case the taxpayer's overpaid value-added tax or corporate income refund dossier is specified at Point g, Clause 1, Article 45 of this Circular, the tax authority directly managing the tax refund shall issue an order to refund the tax amount. State budget or Orders on refund and clearing of state budget revenues shall be sent to State Treasuries to perform refund accounting and transfer documents to State Treasuries where state budget revenues are offset. to account for state budget revenues.

Article 48. Deliver tax refund settlement results

1. The tax authority shall send a Notice of non-refundable tax (for the non-refundable tax), the decision on tax refund, the Appendix on tax amount, late payment interest, and overpaid fine, made according to form No. 01/PL-HTNT (if any) or Decision on tax refund cum clearing of state budget revenues, Appendix for overpaid tax, late payment interest and fines to be refunded and cleared for state budget revenue according to the form No. 01/PL-HNTKBT (if any) to taxpayers, relevant agencies and organizations via the website of the General Department of Taxation within the day from the date of issuance of the decision or notice.

In case the taxpayer does not have an electronic transaction account with the tax authority, the tax authority shall send the tax refund settlement results through the one-stop department of the tax authority for the direct receipt or refund application. received by post.

2. In case taxpayers have refunds or offsets for state budget revenue in many localities, the managing tax authority shall send a decision on tax refund and an Appendix on tax amounts and late payment interest. , overpaid fines to be refunded (if any) or Decision on tax refund cum state budget clearing, Appendix on refunded tax, late payment interest and overpaid fines cum clearing house budget State budget revenues (if any) for tax authorities to manage state budget revenues, and tax agencies managing the allocations to monitor taxpayers' obligations and account for state budget revenues.

3. In case of overpayment upon conversion of ownership, enterprise transformation, merger, consolidation, division, separation, dissolution, bankruptcy, or termination of operation If the amount is refunded at the tax agency managing the state budget revenues, the tax agency managing the receiving area, the tax authority directly managing the tax agency shall send a notice of non-refundable tax for the tax amount that is not refunded. payment, the decision on tax refund or the decision on tax refund cum clearing of state budget revenues for the tax agency managing the state budget revenues, and the tax agency managing the allocation receiving area.

Article 49. Inspection and examination after tax refund for taxpayers

The inspection and examination after tax refund for taxpayers comply with the provisions of Article 39 of this Circular.

Article 50. Withdrawal of tax refund

If the taxpayer discovers that the tax authority or competent state agency through inspection and examination discovers that the taxpayer is entitled to a refund of the overpaid amount in contravention of regulations, the provisions of Clauses 1 and 2 shall apply. Article 40 of this Circular.

Chapter VI

TAX FREE, TAX REDUCTION; TAX INSTALLMENTS; REMOVAL OF TAX, PENALTIES, LATE PAYMENT

Article 51. Dossier procedures and cases where taxpayers self-determine the tax amounts eligible for tax exemption or reduction

1. Cases where taxpayers self-determine the amounts eligible for tax exemption or reduction:

a) Corporate income tax: Taxpayers are entitled to tax incentives, tax exemption period, tax reduction and tax-free income according to the corporate income tax law;

b) Resource tax: Organizations and individuals exploiting natural seafood are exempt from natural resources tax; individuals are allowed to exploit branches, tops, firewood, bamboo, bamboo, apricots, bamboos, paintings, vats, and umbrellas to serve their activities exempt from natural resource tax; natural water exploited by households and individuals for daily life; natural water used for hydroelectricity production by households and individuals self-produced for daily-life use; land exploited and used on the spot on the allocated or leased land area; land exploited for leveling, building security and military programs, dykes;

c) License fee: License fee payers are exempt from license fees as prescribed in Article 3 of Decree No. 139/2016/ND-CP dated October 4, 2016 of the Government. Government regulations on license fees, Clause 1, Article 1 of Decree No. 22/2020/ND-CP dated February 24, 2020 of the Government amending and supplementing a number of articles of Decree No. 139/2016/ND -CP The Government's CP dated October 4, 2016 regulates license fees.

d) Personal income tax: Individuals earning income from salaries or wages incurring tax payable after the final settlement of each year of 50,000 VND or less;

dd) In other cases, taxpayers themselves determine the tax exempt or reduced tax amounts in the tax declaration dossiers or tax exemption or reduction dossiers and send them to the direct managing tax agencies or the tax agencies managing the tax amounts. state budget revenues , except for the cases guided in Clause 1 , Article 52 This circular.

2. Procedures for application for tax exemption or reduction:

a) For corporate income tax specified at Point a, Clause 1 of this Article:

a.1) Tax finalization declaration;

a.2) Enterprise income tax appendix entitled to incentives;

a .3) Documents related to the determination of tax amounts eligible for tax exemption or reduction.

b) For natural resources tax specified at Point b, Clause 1 of this Article:

b.1) Organizations and individuals are not required to make monthly natural resource tax declarations and annual royalties tax finalization .

b.2) Procedures for tax exemption for individuals who are allowed to exploit branches, tops, firewood, bamboo, bamboo, apricots, bamboos, thatchs, vats and umbrellas for daily-life use :

A written request for tax exemption, made according to form No. 06/MGTH attached to Appendix I of this Circular, certified by the People's Committee of the commune where he/she resides. This document is sent once before mining to the Tax Department where the individual resides.

b.3) Procedures for tax exemption for natural water used for hydroelectricity production by households and individuals that self-produce for daily life:

A written request for tax exemption, made according to form No. 06/MGTH attached to Appendix I of this Circular, enclosed with an explanation of hydroelectric power generation equipment for family activities, certified by the People's Committee of Vietnam. commune-level population in the place of

residence. This dossier is sent once before mining to the tax agency directly managing the place of exploitation.

b.4) Procedures for tax exemption for land exploited and used on the spot on the allocated or leased land area; Exploited land for leveling and construction of security and military works and dikes:

Organizations and individuals that are assigned or leased land for self-exploiting or construction contractors must submit a written request made according to form No. 06/MGTH issued together with this Circular, enclosed with a copy of the dossier approved by the agency. has the authority to approve the construction of works in the locality of the investor, the construction of security, military and dyke works; In the case of construction contractors, there must be a contract of contract signed with the investor. This dossier is sent to the tax authority directly managing the mining site before mining to enjoy royalty exemption.

c) For cases where organizations and individuals exploiting natural seafood, natural water exploited by households or individuals for daily life is exempt from natural resource tax and in cases where taxpayers voluntarily determination of tax amounts eligible for tax exemption or reduction guided at Points c and d, Clause 1 of this Article are not required to carry out tax exemption or reduction dossiers.

Article 52. Dossier procedures and cases in which tax authorities notify or decide on tax exemption or reduction

1. Tax authorities shall notify and decide on tax exemption or reduction in the following cases:

a) Exemption from personal income tax on incomes specified in Clauses 1, 2, 3, 4, 5, 6, Article 4 of the Law on Personal Income Tax ;

b) Tax reduction as prescribed for individuals, business households and business individuals facing difficulties due to natural disasters, fires, accidents or fatal diseases affecting their ability to pay tax;

c) Decrease excise tax on taxpayers who produce goods subject to excise tax and face difficulties due to natural disasters or unexpected accidents according to the law on excise tax;

d) Exemption and reduction of natural resources tax for taxpayers who experience natural disasters, fires or unexpected accidents causing damage to the declared and paid natural resources ;

dd) Tax exemption and reduction for non-agricultural land use tax ;

e) Agricultural land use tax exemption or reduction according to the provisions of the Law on Agricultural land use tax and Resolutions of the National Assembly i;

g) Exemption or reduction of land rent, water surface rent, land use fee ;

h) Free registration fee .

2. Procedures for tax exemption and reduction tax dossiers in cases where tax authorities notify or decide on tax exemption or reduction in Clause 1 of this Article shall comply with the provisions of Articles 53, 54, 55, and Article 5 of this Article. 56, Article 57, Article 58, Article 59, Article 60 and Article 61 of this Circular.

Article 53. Procedures for tax exemption dossiers specified at Point a, Clause 1, Article 52 of this Circular

1. In case of transfer, inheritance, gifts are real estate (including houses to be formed in the future, construction works to be formed in the future, construction works, houses already owned by owners. the project is handed over and put into use but the certificate of land use rights and ownership of houses and assets on land has not been issued in accordance with the law on housing and the law on real estate business) between husband and wife, between biological father, natural mother and natural child, adoptive father, adoptive mother and adopted child; between mother-in-law, father-in-law and daughter-in-law; between father-in-law, mother-in-law and son-in-law; between grandfathers, grandmothers and grandsons; between grandparents and grandchildren; between siblings. A tax exemption dossier includes: Personal income tax declaration form No. 03/Real Estate-TNCN attached to Appendix II of this Circular and papers related to the identification of subjects eligible for tax exemption on a case-by-case basis. , As follows:

a) For real estate transfer, inheritance, gift between husband and wife, one of the following documents is required: A copy of the household registration book or a copy of the marriage certificate or the Court's decision on divorce, remarriage (in case of division of house due to divorce, consolidation of ownership rights due to remarriage).

b) For real estate transferred, inherited, or as a gift between the biological father, mother and biological child, one of the following two papers is required: a copy of the household registration book

(if the same as the household registration book) or a copy of the declaration born. In case the child is out of wedlock, there must be a copy of the competent agency's decision on recognition of father, mother and child recognition.

c) For real estate transfer, inheritance, gift between adoptive father, adoptive mother and adopted child, one of the following two papers is required: copy of household registration book (if same household registration book) or copy of Decision recognition of adoption by a competent authority.

d) For real estate transfer, inheritance, gift between grandfather, grandmother and grandchild, the following papers are required: A copy of the grandson's birth certificate and a copy of the father's birth certificate; or a copy of the household registration book showing the relationship between grandfather, grandmother and grandchild; or other papers certified by a competent authority on the relationship between grandfather, grandmother and grandson.

dd) For real estate transfer, inheritance, gift between grandfather, grandmother and grandchild, the following papers are required: A copy of the grandchild's birth certificate and a copy of the maternal grandchild's birth certificate; or a copy of the household registration book showing the relationship between the maternal grandfather, grandmother and grandchild; or other papers certified by a competent authority evidencing the relationship between grandfather, grandmother and grandchild .

e) For real estate transfer, inheritance, gift between siblings, the following documents are required: a copy of the household registration book or a copy of the birth certificate of the transferor and the transferee. The concession shows the relationship of having the same parent, or having the same half-father or the same mother, or other papers certified by a competent authority proving the blood relationship.

g) For real estate transferred, inheritance, gift between father-in-law, mother-in-law and daughter-in-law; The father-in-law, mother-in-law and son-in-law need to have the following papers: A copy of the household registration book clearly stating the relationship between father-in-law, mother-in-law and daughter-in-law; between father-in-law, mother-in-law and son-in-law; or a copy of the marriage certificate and birth certificate of the husband or wife as a basis for determining the relationship between the transferor being father-in-law, mother-in-law and daughter-in-law, or father-in-law, mother-in-law and son-in-law.

h) In case of transfer of real estate, inheritance or gift that is eligible for tax exemption mentioned in Clause 1 of this Article, but the transferor, inheritor or gift does not have a birth certificate or household registration book, a certification of a competent authority on the relationship between the assignor and the transferee, inheritance or gift as a basis for determining tax-free income.

2. In case an individual is allocated land by the State without paying or having land use levy reduced as prescribed by law , a dossier includes :

A copy of the land allocation decision of the competent authority.

3. In case of conversion of agricultural land between households and individuals assigned by the State for production, a dossier includes: Written agreement on land conversion or contract on conversion of agricultural land between the parties is certified by the competent authority.

Copies of papers for cases of real estate transfer, conversion of tax-exempt agricultural land mentioned in Clauses 1, 2 and 3 of this Article must be notarized or certified by a competent authority.

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4. For the case that the transferor has only one house, the only residential land use right in Vietnam, which is exempt from personal income tax as prescribed, a dossier includes:

The transferor submits a tax return as prescribed at Point 9.3 of Appendix I to the list of tax declaration dossiers issued together with Decree No. 126/2020/ND-CP. On the tax return form No. 03/Reals-TNCN attached to Appendix II of this Circular, individuals who self-declare their income are exempt from tax and clearly state that they are exempt from personal income tax according to regulations applicable to houses and rights. only use residential land and take responsibility before law for declaring having only one house and the right to use residential land in Vietnam.

Article 54. Procedures for tax reduction dossiers specified at Point b, Clause 1, Article 52 of this Circular

1. For taxpayers facing difficulties due to natural disaster or fire

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A written record of determining the extent and value of property damage, issued by a competent agency and certified by the commune-level local government where the disaster or fire occurred,

made according to form No. 02/MGTH attached to according to Appendix I of this Circular. The agency competent to determine the extent and value of damage is the financial agency or the assessment agency that determines the extent and value of property damage;

c) In case of damage to goods, the taxpayer shall provide an assessment record (inspection certificate) on the extent of the damage to the assessment agency and the assessment agency must take legal responsibility for the accuracy. of the assessment certificate as prescribed by law;

d) In case of damage to land or crops, the financial agency shall determine;

dd) Papers confirming the compensation of the insurance agency or the compensation agreement of the person causing the fire (if any);

e) Documents directly related to the overcoming of natural disasters and fires ;

g) A personal income tax finalization declaration, made according to form No. 02/QT-TNCN attached to Appendix II of this Circular (if the taxpayer requests a reduction of personal income tax on income from wages, wage).

2. Dossier for taxpayers facing difficulties due to an accident

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A written or written record of accident certification certified by a police agency or certified by a medical authority on the extent of injury;

c) Papers confirming the compensation of the insurance agency or the compensation agreement of the accident cause (if any);

d) Documents directly related to the remedy of the accident;

dd) A personal income tax finalization declaration, made according to form No. 02/QT-TNCN enclosed with Appendix II of this Circular (if the taxpayer requests reduction of personal income tax on income from salary, wage).

3. Dossier for taxpayers suffering from fatal diseases

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the medical record or a summary of the medical record or medical examination book as prescribed by the law on medical examination and treatment;

c) Documents evidencing medical examination and treatment expenses issued by health agencies; or a medical bill with a doctor's prescription;

d) Personal income tax finalization declaration form No. 02/QT-TNCN attached to Appendix II of this Circular (if the taxpayer requests reduction of personal income tax on income from salary, wage).

Article 55. Procedures for application for tax reduction for special consumption tax specified at Point c, Clause 1, Article 52 of this Circular

1. For taxpayers facing difficulties due to natural disasters, a tax reduction dossier includes :

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A written record of determining the extent and value of property damage, issued by a competent agency and certified by the commune-level local government where the disaster occurs, made according to form No. 02/MGTH attached to the Appendix. I this Circular;

The agency competent to determine the extent and value of damage is the financial agency or the assessment agency that determines the extent and value of property damage.

In case of damage to goods: the taxpayer provides an assessment record (inspection certificate) on the extent of damage to the assessment agency and the assessment agency must take legal responsibility for the accuracy of the certificate. assessment letter as prescribed by law.

c) Financial statement (if it is an enterprise) together with an explanation and analysis to determine the amount of damage, the number of losses due to the damage.

2. For taxpayers facing difficulties due to unexpected accidents, tax reduction dossiers include:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

- b) A written or written record of accident certification certified by the police agency or certified by the medical authority on the extent of injury;
- c) Papers confirming the compensation of the insurance agency or the compensation agreement of the accident cause (if any);
- d) Documents directly related to the remedy of the accident.

Article 56. Procedures for application for tax exemption or reduction for natural resources tax specified at Point d, Clause 1, Article 52 of this Circular

1. For cases of natural resource tax exemption or reduction due to natural disasters or fires causing damage to resources already declared and paid, a dossier of tax exemption or reduction includes:

- a) A written request made according to form No. 01/MGTH issued in Appendix I to this Circular.
- b) A written record of determining the extent and value of damage in terms of natural resources, made by a competent agency and certified by the local government at the commune level where the disaster or fire occurred, made according to form No. 02/MGTH issued by the Ministry of Industry and Trade. enclosed with Appendix I of this Circular.

The agency competent to determine the extent and value of damage is the financial agency or the assessment agency that determines the extent and value of property damage.

c) In case of damage to goods: The taxpayer shall provide an assessment record (assessment certificate) on the extent of damage to the legal authority regarding the accuracy of the assessment certificate as prescribed by law. . assessment and assessment agencies must take responsibility.

2. For the case of tax exemption or reduction of natural resources tax due to an unexpected accident causing damage to the declared and paid natural resources, a tax exemption or reduction dossier includes:

- a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;
- b) A written or written record of accident certification certified by the police agency or certified by the medical authority on the extent of injury;
- c) Papers confirming the compensation of the insurance agency or the compensation agreement of the accident cause (if any);
- d) Documents directly related to the remedy of the accident.

Article 57. Procedures for dossiers of tax exemption and reduction for non-agricultural land use tax specified at Point dd, Clause 1, Article 52 of this Circular

1. For the case of tax exemption or reduction of non-agricultural land use tax, except for the case of exemption from non-agricultural land use tax for households and individuals with annual tax payable from VND 50,000 (50 thousand dong) or less; Exemption documents include:

- a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;
- b) Copies of papers related to the taxable land parcel such as: Certificate of land use rights, Decision on land allocation, Decision or contract on land lease, Decision on permission to change land use purpose;
- c) A copy of the proof of eligibility for non-agricultural land use tax exemption or reduction.

The head of the tax agency (where the land plot is directly managed) shall, based on the application file for tax exemption or reduction specified in this Clause, determine the amount of non-agricultural land use tax to be exempted or reduced and decide on the exemption or reduction. , reducing non-agricultural land use tax for taxpayers according to the tax period.

For dossiers of exemption or reduction falling under the subjects specified in Clauses 4, 5, 6, Article 9 and Clauses 2 and 3, Article 10 of the Law on Non-agricultural Land Use Tax , the head of the tax agency (where directly land plot) to issue a joint decision based on the list proposed by the commune-level People's Committee. Annually, the commune-level People's Committees are responsible for reviewing and sending the list of subjects eligible for tax exemption or reduction according to regulations for tax authorities to grant tax exemption or reduction according to their competence.

For tax exemption or reduction dossiers subject to the subjects specified in Clause 9, Article 9 and Clause 4, Article 10 of the Law on non-agricultural land use tax , the head of the tax agency (where directly managing the land parcel) issues a decision. to decide on tax exemption or reduction based

on the taxpayer's application file and certification of the commune-level People's Committee where the damaged land is located.

2. In case households and individuals have the annual non-agricultural land use tax payable of 50,000 VND (50,000 VND) or less, they are not required to submit non-agricultural land use tax exemption dossiers. The tax authority, through the TMS application, which renders the subjects eligible for tax exemption, sends the list to the commune-level People's Committee where the taxpayer has land for comparison and certification of each household or individual eligible for tax exemption. tax exemption. On the basis of the list of tax-exempt subjects sent by the commune-level People's Committees to the tax offices, the tax authorities shall issue decisions on tax exemption according to their prescribed competence.

Article 58. Procedures for application for tax exemption or reduction for agricultural land use tax specified at Point e, Clause 1, Article 52 of this Circular

1. For cases where taxpayers face difficulties due to natural disasters or fires, the application for exemption or reduction includes:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A written record of determining the extent and value of property damage, issued by a competent agency and certified by the commune-level local government where the disaster or fire occurred, made according to form No. 02/MGTH attached to according to Appendix I of this Circular;

c) Financial statement (if it is an enterprise) together with an explanation and analysis to determine the amount of damage, the number of losses due to the damage.

2. In case the taxpayer encounters difficulties due to an unexpected accident, a dossier of tax exemption or reduction includes:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A written or written record of accident certification certified by a police agency or certified by a medical authority on the extent of injury;

c) Papers confirming the compensation of the insurance agency or the compensation agreement of the accident cause (if any);

d) Documents directly related to the remedy of the accident.

3. For cases of agricultural land use tax exemption or reduction in accordance with the Law on Agricultural Land Use Tax and guiding documents, the provisions of the Law on Agricultural Land Use Tax shall be followed. and implementation manuals.

4. For cases of agricultural land use tax exemption under the National Assembly's Resolution for each period, the provisions of the National Assembly's Resolution and guiding documents shall be followed.

Article 59. Procedures for application for exemption or reduction of land rent or water surface rent are specified at Point g, Clause 1, Article 52 of this Circular

1. A dossier of exemption from land rent or water surface rent during the period of capital construction includes:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the Investment Certificate or the Investment License or the Certificate of Investment Registration (except for the cases that are not required to be granted these types of papers according to the investment law);

c) A copy of the decision on investment policies of the competent authority according to the law on investment (except for the case where the investment project is not subject to the issuance of the Decision on investment policies according to the law on investment) or the written document on investment policy. approve the investment policy in accordance with the law on investment or the document approving the project according to the provisions of law;

d) A copy of the competent state agency's decision on land lease or water surface lease.

2. Dossier for land rent or water surface rent exemption or reduction in accordance with the law on investment, including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the Investment Certificate or Investment License or the Certificate of Investment Registration (except for the cases that are not required to be issued these types of papers according to the investment law and the case assigned by the State). land without land use levy, which is converted to land lease or leased by the State, is now eligible for land rental exemption or reduction);

c) A copy of the decision on investment policies of the competent authority according to the law on investment (except for the case where the investment project is not subject to the issuance of the Decision on investment policies according to the law on investment) or the written document on investment policy. approve the investment policy in accordance with the law on investment or the document approving the project according to the provisions of law;

d) A copy of the competent state agency's decision on land lease or water surface lease.

3. Dossier for exemption or reduction of land rent or water surface rent for cooperatives, including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the Investment Certificate or the Investment License or the Certificate of Investment Registration (except for the cases that are not required to be granted these types of papers according to the investment law);

c) A copy of the decision on investment policies of the competent authority according to the law on investment (except for the case where the investment project is not subject to the issuance of the Decision on investment policies according to the law on investment) or the written document on investment policy. approve the investment policy in accordance with the law on investment or the document approving the project according to the provisions of law;

d) A copy of the competent state agency's decision on land lease or water surface lease.

4. Dossiers for cases of exemption from land rent or water surface rent that are not associated with the new land lease according to the Government's regulations, include:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the competent state agency's decision on land lease or water surface lease;

c) A copy of the papers proving the eligibility for exemption or reduction of land rent or water surface rent.

5. Dossier for land rent and water surface rent exemption for farmer households, farm households, and members of agricultural cooperatives contracted by enterprises or agricultural production cooperatives according to the Government's regulations , consists of:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the decision on land lease or water surface lease or the contract on land lease or water surface rent in accordance with the land law;

c) A copy of the papers proving the eligibility for exemption or reduction of land rent or water surface rent.

6. Dossier for exemption of land rent or water surface rent during the period of suspension of operation in case of force majeure, including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A written certification of the investment registration authority of the project's operation suspension period or a written certification of a competent state management agency;

c) A copy of the competent state agency's decision on land lease or water surface lease.

7. In case the investor implements a project to build houses for workers to rent on the leased land of an infrastructure business enterprise in an industrial park or industrial cluster, a dossier includes:

a) A written request, made according to form No. 01/MGTH issued together with Appendix I of this Circular, from the infrastructure business enterprise requesting the exemption from land rent for the land area leased to secondary investors. land to implement the project to build housing for workers;

b) A written request, made according to form No. 01/MGTH issued together with Appendix I of this Circular, from a secondary investor to sub-lease land from an infrastructure business enterprise, requesting an exemption from land rent to perform housing construction project for workers;

c) A copy of the housing construction project for workers, which is prepared, appraised and approved in accordance with the law on investment and housing;

d) A copy of the decision approving the investment project to build housing for workers as prescribed by law;

dd) A copy of the land sublease contract between the investor implementing the housing construction project for workers and the infrastructure business enterprise of the industrial park or industrial cluster.

8. Dossier for land rent exemption or reduction for land for construction of scientific research facilities, including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the certificate of high-tech enterprise, science and technology enterprise, science and technology organization;

c) A copy of the land lease decision of a competent state agency.

9. Dossier for land rent exemption or reduction according to other regulations of the Government, including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the Investment Certificate or Investment License or the Certificate of Investment Registration (except for the cases that are not required to be issued these types of papers according to the investment law and the case assigned by the State). land without land use levy, which is converted to land lease or leased by the State, is now eligible for land rental exemption or reduction);

c) A copy of the decision on investment policies of the competent authority according to the law on investment (except for the case where the investment project is not subject to the issuance of the Decision on investment policies according to the law on investment) or the written document on investment policy. approve the investment policy in accordance with the law on investment or the document approving the project according to the provisions of law;

d) A copy of the land lease decision of a competent state agency;

dd) A copy of papers proving eligibility for land rent exemption or reduction.

10. A dossier of land rent reduction for land used for agricultural production, forestry, aquaculture or salt production with loss of output due to natural disasters or fires, includes:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A record of production determination issued by a competent agency and certified by the commune-level local government where the natural disaster or fire occurs, made according to form No. 02/MGTH attached to Appendix I of this Circular;

The agency competent to determine the extent and value of damage is the financial agency or the assessment agency that determines the extent and value of property damage.

In case of damage to goods: the taxpayer provides an assessment record (inspection certificate) on the extent of damage to the assessment agency and the assessment agency must take legal responsibility for the accuracy of the certificate. assessment letter as prescribed by law.

c) A copy of the land lease decision of a competent state agency.

Article 60. Procedures for application for land use levy exemption or reduction are specified at Point g, Clause 1, Article 52 of this Circular

1. For land within the quota of residential land assigned to people with meritorious services to the revolution, a dossier includes:

Dossier for land use levy exemption or reduction within the residential land allocation quota when using land to implement the housing and residential land policy for people with meritorious services to the revolution , including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) Relevant papers evidencing eligibility for land use levy exemption or reduction in accordance with the law on people with meritorious services to the revolution;

c) Decision or legal document on land use levy exemption or reduction, issued by the People's Committee of the province or by an agency authorized or decentralized by the People's Committee of the province.

2. Dossier of land use levy exemption within the residential land allocation quota for poor households, ethnic minority households in regions with extremely difficult socio-economic conditions, borders and islands according to the list communes promulgated by competent state agencies; A dossier of land use levy reduction within the residential land allocation quota for poor households, ethnic minority households not in regions with extremely difficult socio-economic conditions, borders or islands, includes:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) For households that are ethnic minorities, they must have a household registration book (where they already have a household registration book); or certified by the People's Committee of the commune (where there is no household registration);

c) For poor households, they must have a permanent household registration in the locality in which residential land is exempted or reduced from land use levy and certified by a competent authority on poor households as prescribed by the Ministry of Labor and Trade. Army and Society.

3. Dossier for land use levy exemption within the residential land allocation quota upon issuance of the first-time land certificate, for land due to change of use purpose from non-residential land to residential land due to household separation, for local people ethnic minorities and poor households in extremely difficult communes in ethnic minority and mountainous areas, including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A written certification of a competent state agency on the change of use purpose from non-residential land to residential land due to separation of households;

c) Household registration book of ethnic minority households, poor households in extremely difficult communes in ethnic minority areas and mountainous areas (certified copy) or certified by the People's Committee of commune (in where there is no household registration); Particularly for poor households, it must be certified by a competent authority on poor households according to regulations of the Ministry of Labor, War Invalids and Social Affairs.

4. Dossier for land use levy exemption for the land area allocated within the residential land allocation quota for households in fishing villages, people living on rivers and lagoons, who move to settle in resettlement areas or points according to master plans, plans and projects approved by competent authorities , including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the land allocation decision of a competent state agency.

c) A copy of the document of a competent state agency on project implementation.

5. Dossier for land use levy exemption for the land area allocated within the residential land allocation quota for resettlement or for households and individuals in residential clusters and lines in flood-prone areas according to regulations. projects approved by competent authorities , including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the decision on allocation of residential land for resettlement by a competent state agency;

c) A copy of the document of a competent state agency approving the project implementation.

6. Dossiers of land use levy exemption or reduction, for investment projects in the socialization field, which are allocated land by the State with land use levy collection in accordance with the law before the effective date of the 2013 Land Law, shall take effect. practice includes:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the Investment Certificate or the Investment License or the Certificate of Investment Registration (except for the cases that are not required to be granted these types of papers according to the investment law);

c) A copy of the decision on investment policies of the competent authority according to the law on investment (except for the case where the investment project is not subject to the issuance of the Decision on investment policies according to the law on investment) or the written document on investment policy. approve the investment policy in accordance with the law on investment or the document approving the project according to the provisions of law;

d) A copy of the land allocation decision of a competent state agency for the implementation of the investment project.

7. A dossier of land use levy exemption or reduction for a cemetery or cemetery infrastructure investment project includes :

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the Investment Certificate or the Investment License or the Certificate of Investment Registration (except for the cases that are not required to be granted these types of papers according to the investment law);

c) A copy of the decision on investment policy (except for the case that is not required to be granted an investment license or an investment registration certificate according to the law on investment);

d) A copy of the land allocation decision of a competent state agency for the implementation of the investment project.

8. Profile Exemption of land use levy for owners of social housing construction projects:

a) Dossier for land use levy exemption for investment social housing projects as prescribed in Clause 1, Article 53 of the Law on Housing 2014 :

a.1) A written request made according to form No. 01/MGTH issued in Appendix I to this Circular;

a.2) A copy of the decision or written approval of the investment policy or approval of the investment project of the competent authority in accordance with the provisions of law;

a.3) A copy of the land allocation decision of a competent state agency.

b) Dossier for land use levy exemption for an investment social housing project as prescribed in Clause 2, Article 53 of the Law on Housing 2014 (except for the case specified at Point c, this Clause):

b.1) A written request made according to form No. 01/MGTH issued in Appendix I to this Circular;

b.2) A copy of the decision or written approval of the investment policy or approval of the investment project by the competent authority as prescribed by law;

b.3) A copy of the land allocation decision of a competent state agency;

b.4) Commitments of enterprises and cooperatives that the rental price of the house does not exceed the rental price issued by the People's Committee of the province in accordance with the law on housing.

c) Dossier for exemption of land use levy for an investment social housing project as prescribed in Clause 2, Article 53 of the Law on Housing 2014 for employees in the unit they hire:

c.1) A written request made according to form No. 01/MGTH issued in Appendix I to this Circular;

c.2) A copy of the decision or written approval of the investment policy or approval of the investment project by the competent authority as prescribed by law;

c.3) A copy of the land allocation decision of a competent state agency;

c.4) A copy of the list of employees of the enterprise or cooperative who are allocated housing, certified by a competent state agency in accordance with the law on housing;

c.5) Commitments of enterprises and cooperatives that the house rental price must not exceed the rental price promulgated by the provincial-level People's Committee in accordance with the housing law.

d) Dossier for land use levy exemption for investment social housing projects as prescribed in Clause 3, Article 53 of the Law on Housing 2014 :

d.1) A written request made according to form No. 01/MGTH issued together with Appendix I to this Circular;

d.2) A copy of the decision or written approval of the investment policy or approval of the investment project by the competent authority in accordance with the provisions of law;

d.3) A copy of the document of the state agency in charge of land certifying the investor's lawful residential land area in accordance with the land law for investment in social housing construction.

9. A dossier of declaration of land use levy exemption for other cases under the Prime Minister's Decision , including:

a) A written request made according to form No. 01/MGTH issued together with Appendix I of this Circular;

b) A copy of the Investment Certificate or the Investment License or the Certificate of Investment Registration (except for the cases that are not required to be granted these types of papers according to the investment law); or Certificate of science and technology enterprise, for science and technology enterprises;

c) A copy of the decision on investment policy (except for the case that is not required to be granted an investment license or an investment registration certificate according to the law on investment).

Article 61. Documents proving the property or property owner in the registration fee exemption dossier

1. For land allocated, leased or recognized by the State for use for the purpose of agricultural production, forestry, aquaculture and salt making: Certification of the Land Use Right Registration Office on the "Receiving form" transfer information to fulfill financial obligations on land" on land eligible for issuance of a certificate of land use rights in the form of land allocation, lease or recognition of land use rights by the State.

2. For land used for community purposes by religious organizations or belief establishments recognized or permitted to operate by the State: Papers proving that the religious establishment is permitted to operate by the State.

3. For buildings, land, special properties, special-use assets, assets serving national defense and security: Approval decision of competent authorities on asset assignment or asset procurement or investment. in particular, special-use properties, assets serving national defense and security; or certified by a competent authority of the police or national defense agency about the housing and property of the unit in the category of specialized use for national defense and security purposes.

4. For nha, land to be compensated and resettled:

a) The decision on recovery of old houses and land and the decision on allocation of new houses and land by a competent state agency.

b) The certificate of land use rights, ownership of houses and land-attached assets of the person with the land use right has been revoked by the State and is issued by a competent authority. finance.

In case the land use right holder has fulfilled the registration fee obligation but has not yet been granted or lost the certificate: Proof of payment of registration fee from the owner, the land is recovered by the State; or certified by the housing and land records management agency; or a decision on exemption from registration fee payment by a competent state agency.

c) Invoice or contract on transfer of land use rights, lawful house purchase and sale contract as prescribed by law, enclosed with original documents of receipt of money, compensation and support from the house and land recovery agency. (for the case of receiving compensation, financial support).

5. For the grantor of a certificate of ownership or right to use property: Papers proving the ownership and use of the changed property .

6. For assets of an enterprise equitized into a joint stock company:

a) The decision of the competent authority on the transformation of the enterprise into a joint stock company or the decision of the competent authority on the reorganization of the enterprise.

b) A list of assets transferred from the enterprise to the joint-stock company (for an enterprise that is only partially equitized, a decision on the transfer of the enterprise's assets must be obtained) or to a new enterprise according to an upcoming decision. reorganization of enterprises by competent authorities; or a summary table of the results of inventory and re-determination of assets of the enterprise as prescribed, including the names of assets for which registration fee declaration procedures are carried out.

7. For property for which registration fee has been paid, which organizations or individuals are divided or contributed due to division, separation, consolidation or merger:

a) Papers proving that the person with the registered property is a member of that organization (The decision on establishment of the organization or the operation charter of the organization with the name of the member contributing capital with assets or papers proving the contribution of the

registered member). capital in assets; or be named in the business registration and have documents proving the capital contribution by assets).

b) Decide the dissolution, division, separation, consolidation, merger of the organization and distribution of assets to capital contributors.

c) Registration fee payment voucher (for cases where registration fee must be paid); or the registration fee declaration in the section determined by the tax office, stating: registration fee exemption (for the case of registration fee exemption as prescribed) ; or Notice of payment of registration fee by the tax authority of the person handing over the property to the receiver; or Certificate of ownership, right to use property in the name of the person contributing capital with the property (for the organization receiving the contributed capital, declared in the registration form); or Certificate of ownership, right to use property in the name of the dissolved organization (for members who are divided into property declared in the register).

d) The business cooperation contract (in case of capital contribution), or the decision on division and transfer of assets in the form of increasing or decreasing capital issued by the competent authority (in the case of transferring assets between partners). member unit or within an estimate unit).

8. For houses of gratitude, houses of great solidarity, houses with humanitarian support: Papers on transfer of land use rights and house ownership between the donor and the recipient.

9. For financial leased assets:

a) A financial lease contract is signed between the lessor and the lessee in accordance with the law on financial leasing.

b) Minutes of liquidation of the financial leasing contract between the lessor and the lessee.

c) Certificate of the right to use and own the property of the financial leasing company.

10. For replacement shells, frames, and components that must be re-registered during the warranty period:

a) Property warranty certificate.

b) The delivery note of the replacement property, enclosed with the certificate of recovery of the old property, issued to the buyer by the seller.

11. For the case of proving the relationship in the family, use one of the following documents depending on the relationship: household registration book, marriage certificate, birth certificate, decision on child recognition of the agency. competent state agency as prescribed by law or certified by a competent state agency about such relationship.

12. In case a car that has been registered and granted a military license plate by the Ministry of Defense is now allowed by the Ministry of Defense to change its purpose to a military vehicle for economic purposes due to the transformation of a state-owned enterprise into a company shares or other forms of restructuring state-owned enterprises as prescribed by law:

a) Decision of the Chief of General Staff on the introduction of military equipment (to identify registered assets and military license plates issued by the Ministry of National Defense in cases where registration fee is not required or fee is waived); registration as prescribed).

b) A decision of a competent authority on the transformation of an enterprise into a joint stock company or a decision of a competent authority on the rearrangement of a state enterprise.

c) A list of assets transferred from military vehicles serving national defense of the enterprise to a joint-stock company or to a new enterprise under a decision on enterprise reorganization issued by a competent authority; or a summary table of the results of inventory and re-determination of the enterprise's asset value according to regulations.

13. For ships, high-speed passenger boats and ships, container ships operating in the field of inland waterway transport and exempt from registration fees are determined. according to the Certificate of technical safety and environmental protection of inland waterway vessels issued by the registry office of Vietnam, specifically:

In the Certificate of technical safety and environmental protection of inland waterway vessels issued by the Vietnam registry, the following records shall be recorded:

a) For " High -speed passenger train (high-speed passenger train)":

a.1) In the "use" section: write "passenger ship".

a.2) At the section "Certificate of vehicle with technical characteristics and pollution prevention recorded in this certificate has a technical condition that satisfies the requirements of current

regulations and regulations and is awarded a certificate. ”: VRH HSC ship grade sign; VRM HSC; or in the section "Operation capacity": can show the speed of the train from 30 km/h or more.

b) For “Container transport ship” in the utility section: write “container transport.”.

Article 62. Procedures for application for tax exemption or reduction under the Agreement on avoidance of double taxation (Tax Agreement)

1. For foreign contractors:

In addition to tax returns, foreign contractors make additional dossiers of request for tax exemption or reduction under the tax agreement.

a) For the deduction method, declare:

a.1) When temporarily calculating corporate income tax, the taxpayer shall send a dossier of request for tax exemption or reduction under the tax agreement to the tax authority at the same time as temporarily paying quarterly corporate income tax. Profile include:

a.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

a.1.2) The original (or certified true copy) of the Certificate of Residence issued by the tax authority of the country of residence just before the year of notification of eligibility for tax exemption or reduction under the tax agreement has been consularly legalized. the;

a.1.3) A copy of the contract signed with organizations and individuals in Vietnam and abroad, certified by the taxpayer ;

a.1.4) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

a.2) If the taxpayer has submitted a dossier of request for tax exemption or reduction under the Tax Agreement in the previous year, the following years only need to send copies of the contract signed with organizations and individuals in Vietnam. New male and foreign (if any) certified by the taxpayer.

a.3) When declaring and finalizing corporate income tax, the taxpayer shall send a consularly legalized certificate of residence of that tax year and certification of the contract performance by the contracting parties. together with the corporate income tax finalization declaration.

b) For the direct method :

b.1) For business activities and other types of income:

b.1.1) Within 15 days before the tax declaration deadline, the foreign contractor or the Vietnamese party that signs a contract or pays income to a foreign contractor, sends the Vietnamese party's direct management tax authority a dossier of request for tax exemption or reduction under the tax agreement . profile includes:

b.1.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I of this Circular;

b.1.1.2) The original (or certified true copy) of the Certificate of Residence issued by the tax authority of the country of residence right before the year in which the notice of eligibility for tax exemption or reduction under the Tax Agreement was lawfully granted. consularization;

b.1.1.3) A copy of the contract signed with organizations and individuals in Vietnam, certified by the taxpayer ;

b.1.1.4) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

b.1.2) In case securities trading activities do not have securities trading contracts, the taxpayer shall submit a certificate of depository account for stocks and bonds certified by the depository bank or securities company in accordance with law. Form No. 01/TNKDCK issued together with Appendix I to this Circular.

b.1.3) For income from capital transfer: the taxpayer shall submit an additional copy certified by the taxpayer of the capital transfer contract, a copy of the investment certificate of the Vietnamese company that the investor owns . capital contribution foreign investment certified by the taxpayer.

b.1.4) In the case of foreign government agencies whose income is exempt from tax under the provisions of the loan interest clause of the Tax Agreement : The taxpayer shall submit a copy of the loan contract. capital signed between a foreign government agency and an organization or individual in Vietnam, certified by the taxpayer.

b.1.5) If the previous year has had a dossier of request for tax exemption or reduction under the Tax Agreement , in subsequent years, it is only necessary to send copies of newly signed economic contracts with organizations and individuals in Vietnam. Male and foreign (if any) certified by the taxpayer.

b.1.6) Within 15 days before the end of the working contract in Vietnam or before the end of the tax year (whichever occurs first) , the foreign contractor sends the original (or a copy). authenticated) The certificate of residence has been consularly legalized for that tax year for the Vietnamese party to sign the contract or pay income. Within 03 working days from the date of receiving the Certificate of Residence, the Vietnamese party that signs the contract or pays the income is responsible for submitting the original (or certified copy) to the tax authority. This certificate of residence.

b.1.7) If the certificate of residence has not been obtained at the above time, the foreign contractor is obliged to commit to send the original (or certified copy) of the valid residence certificate. consular goods in the quarter immediately following the end of the tax year.

b.2) For foreign airlines:

b.2.1) Within 15 days before exploiting the flight market or before the first tax period of the year (whichever happens first), the Vietnam office of the foreign airline sends to the tax agency a dossier Notice of eligibility for tax exemption or reduction under the Tax Agreement. Profile include:

b.2.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

b.2.1.2) The original (or certified true copy) of the Certificate of Residence issued by the tax authority of the country of residence immediately before the year of notification of eligibility for tax exemption or reduction under the Tax Agreement has been lawfully approved. consularization ;

b.2.1.3) A copy of the license to exploit the Vietnamese market (flight permit) issued by the Civil Aviation Administration in accordance with the provisions of the Civil Aviation Law, certified by the taxpayer ;

b.2.1.4) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

b.2.2) If the previous year has had a dossier of request for tax exemption or reduction under the Tax Agreement, the following years only need to send copies of the license to exploit the Vietnamese market (flight permit) of the Civil Aviation Authority of Vietnam. new civil service with the taxpayer's certification (if any).

b.2.3) Within 15 days before the end of the working contract in Vietnam or before the end of the tax year (whichever occurs first) the office in Vietnam of the foreign airline sends The certificate of residence has been consularly legalized for that tax year and the statement of international transport income for the case of ticket sales in the Vietnamese market, made according to form No. 01-1/HKNN , Statement of income international transport for the case of swapping or dividing seats in international air transport according to form No. 01-2/HKNN of the relevant tax year for tax authorities as a basis for application of CIT exemption or reduction. from international transportation activities of foreign airlines.

b.3) For foreign carriers:

b.3.1) When making tax finalization, foreign carriers or agents of foreign carriers must send to tax authorities a dossier of request for tax exemption or reduction according to tax agreements. Profile include:

b.3.1.1) Written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

b.3.1.2) Original (or certified copy) Certificate of residence issued by the tax authority of the country or territory where the foreign shipping line resides for the tax year immediately preceding the year of application for exemption. , tax reduction under the tax agreement has been consular legalized.

b.3.2) Agents of foreign carriers in Vietnam or representative offices of foreign carriers shall be responsible for storing records, documents and vouchers in accordance with the provisions of the Law on Accounting , The Decree guides the Accounting Law and the Maritime Code and presents them when required by the tax authorities.

b.3.3) In case a foreign carrier or its agent authorizes a legal representative to carry out the procedures for application of a tax agreement, the original power of attorney must be additionally submitted.

b.3.4) At the end of the year, the foreign carrier or its agent shall send to the tax office the consularly legalized Certificate of Residence of the shipping line for that year.

b.3.5) If there is a dossier of request for tax exemption or reduction under the Tax Agreement in the previous year, in subsequent years, the foreign carrier or its agent only needs to notify any change in tax. make any changes to the information requested in form No. 01/HTTQT of the previous year and provide documents corresponding to the change.

b.3.6) In case foreign carriers have agents in many localities in Vietnam or agents of foreign carriers have branches or representative offices (hereinafter collectively referred to as branches).) in many localities in Vietnam, foreign carriers or agents of foreign carriers submit the original (or certified copy) of the consularly legalized residence certificate to the Tax Department. the locality where the foreign carrier's agent is headquartered; send a copy of the consularly legalized Certificate of Residence at the local Tax Departments where the foreign carrier has a branch and specify the place where the original (or certified copy) was submitted in the Application Form. proposal for tax exemption or reduction under the Tax Agreement.

b.4) For foreign reinsurance:

Foreign reinsurance-receiving organizations directly submit dossiers of application for the Tax Agreement for each year to all reinsurance contracts that the organizations have signed or are expected to sign in that year. Foreign reinsurance organizations may authorize tax agents, representative offices of companies in Vietnam or Vietnamese reinsurance companies to submit dossiers. At that time, the foreign reinsurance organizations submit to the tax authority 02 dossiers of application , including: the proposed application and the official application. As follows:

b.4.1) For the proposed application : 05 days before signing the contract ; or 05 days after performing the contract; or 05 days before the payment, whichever occurs first, the foreign reinsurance-receiving organizations are responsible for submitting to the tax office the proposed application dossier together with relevant documents . Foreign reinsurance organizations that have representative offices in Vietnam shall submit dossiers to the Tax Department of the province or city where the representative office is located. For foreign reinsurance organizations that do not have a representative office in Vietnam:

b.4.1.1) In case the foreign reinsurance organizations directly submit the application, it shall be submitted to the Tax Department of the province or city where the first Vietnamese reinsurance company intends to sign the contract;

b.4.1.2) In case foreign reinsurance organizations authorize a legal representative in Vietnam (tax agent, auditing company or the first Vietnamese reinsurance company expected to sign contract...) file submission: To be submitted at the Tax Department of the province or city where the legal representative registers to pay tax.

b.4.1.3) The proposed application dossier includes: The proposed written request, made according to form No. 01/TBH-TB issued together with Appendix I to this Circular; Original (or certified copy) Consularly legalized Certificate of Residence issued by the tax authority of the country of residence (for the year immediately preceding the year of submission of the proposed application; List of Contracts reinsurance contracts signed or expected to be signed according to form No. 01-1/TBH-TB issued together with Appendix I to this Circular; Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures. continue to apply the Tax Agreement.

b.4.2) For the official application: Within the first quarter of the following year, the foreign reinsurance receiving organization is responsible for submitting to the tax authority the official application file together with relevant relevant documents . the same as for the submission of the proposed application .

The official application dossier includes: The official request form, made according to form No. 02/TBH-TB issued together with Appendix I of this Circular; The original (or certified copy) of the Certificate of Residence issued by the tax authority of the country of residence that has been consularly legalized in that tax year; Copies of reinsurance contracts performed during the year certified by the taxpayer (including those already in the plan and those out of the plan sent to the tax authority) but not yet submitted to the tax authority. tax office; The list of contracts by type is made according to form No. 02-1/TBH-TB enclosed with Appendix I of this Circular. At the time of submitting the official application, the taxpayer will classify contracts and send a list of contracts according to each type (with certain criteria); each type of contract send only one copy certified by the taxpayer for sample. Taxpayers are responsible for these statistics; Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

c) For the mixed method:

c.1) Within 15 days before the tax declaration deadline, the foreign contractor shall send to the tax authority where the tax is registered a dossier of request for tax exemption or reduction under the tax agreement. Profile include:

c.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

c.1.2) The original (or certified true copy) of the certificate of residence issued by the tax authority of the country of residence immediately before the year of application for tax exemption or reduction under the tax agreement, which has been consularly legalized;

c.1.3) A copy of the contract signed with organizations and individuals in Vietnam , certified by the taxpayer ;

c.1.4) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

c.2 _ _ _ _ _ South and abroad certified by the taxpayer (if any).

c.3) Within 15 days before the end of the working contract in Vietnam or before the end of the tax year (whichever occurs first), the foreign contractor shall send the approved Certificate of Residence. consular legalization of that tax year to the tax office where the tax is registered.

c.4) If the certificate of residence has not been obtained at the above time, the foreign contractor is obliged to commit to send the consularly legalized Certificate of Residence in the quarter immediately following the end of the year. tax.

2. For foreign individuals:

a) For individuals being foreign residents who have incomes from salaries, wages, business income, capital investment income, income from royalties, income from real estate transfer; assets, income from capital transfer, securities transfer, income from independent practice activities and other incomes subject to tax through a Vietnamese party signing a contract or paying income

a.1) Within 15 days before performing a contract with a Vietnamese organization or individual: A foreign individual shall send a Vietnamese party that signs the contract or pays income a dossier of request for exemption, tax reduction under the tax agreement to be submitted to the tax authority of the direct management of the Vietnamese party together with the tax return of the first tax return. Profile include:

a.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

a.1.2) The original (or certified copy) of the residence certificate of the country of residence, issued by the tax authority just before the year of application for tax exemption or reduction under the tax agreement, which has been consularly legalized. ;

a.1.3) A copy of the labor contract with the overseas employer and the individual who signs the commitment to take responsibility on that copy (if any);

a.1.4) A copy of the labor contract with the employer in Vietnam (for income from wages, salaries and income from business) or a copy of legal documents proving the origin of the payment. income (for other types of income) and the individual signs a commitment to be responsible for that copy ;

a.1.5) A copy of the passport used for entry and exit in Vietnam and the individual signing the commitment to be responsible for that copy ;

a.1.6) Copy of business registration or practice license, tax registration certificate issued by the country of residence for individuals earning income from independent practice (income of doctors, lawyers , engineer, architect, dentist, accountant) certified by the taxpayer;

a.1.7) A copy of the business registration or practice license issued by Vietnam (for the professions where Vietnamese law requires business registration or a practicing license) for individuals with income from independent practice activities (income of doctors, lawyers, engineers, architects, dentists, accountants) certified by taxpayers;

a.1.8) A copy of the contract signed with organizations and individuals in Vietnam, certified by the taxpayer. Specifically:

a.1.8.1) In case of real estate transfer: a copy of the real estate transfer contract.

a.1.8.2) In case of capital transfer: a copy of the capital transfer contract; a copy of the investment certificate of the Vietnamese company to which the foreign investor contributes capital, certified by the taxpayer.

a.1.8.3) In case of securities transfer: A copy of the securities purchase and sale contract. In case securities trading activities do not have a securities trading contract, the taxpayer shall submit a

certificate of depository account for stocks and bonds certified by the depository bank or securities company using form No. 01/ TNKDC Securities promulgates Appendix I to this Circular.

a.1.9) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

a.2) If there is a dossier of request for tax exemption or reduction under the tax agreement in the previous year, only copies of the labor contract signed with organizations and individuals in Vietnam in the following years are required. and new foreign countries (if any).

a.3) Within 15 days before the end of the working contract in Vietnam or before the end of the tax year (whichever happens first), the individual sends the Certificate of Residence of the tax year and a copy of the passport for the Vietnamese party to sign the contract or pay income. Within 03 working days from the date of receipt of the Certificate of Residence, the Vietnamese party that signs the contract or pays the income is responsible for submitting to the tax authority this Certificate of Residence.

a.4) If the certificate of residence has not yet been obtained at the above time, the foreign individual is obliged to commit to send the Certificate of Residence in the quarter immediately following the end of the tax year.

a.5) In case an individual belongs to a country or territory that has signed a tax agreement with Vietnam that does not provide for the issuance of a certificate of residence, the individual shall provide a copy of his passport in lieu of the certificate of residence.

a.6) If at the time of submission of the passport copy , it is not possible to determine which country or territory the individual is a resident of, the individual is obliged to commit to sending a copy of the passport in the first quarter of the year. next.

b) For athletes and artists who are foreign residents and earn income from cultural, physical training and sports performances in Vietnam

b.1) Within 15 days before implementing the contract (or program of cultural exchange, physical training and sport) with Vietnamese organizations and individuals: The foreign individual sends the Vietnamese party to sign the contract. contract or income payment Dossier of request for tax exemption or reduction under a tax agreement to be submitted to the tax agency directly managing the Vietnamese party together with the tax return of the first tax return. Profile include:

b.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

b.1.2) The original (or certified true copy) of the residence certificate of the country of residence, issued by the tax authority just before the year of application for tax exemption or reduction under the tax agreement, which has been consularly legalized;

b.1.3) The certificate of the Vietnamese representative agency in the cultural exchange programs , physical training and sports on the content of activities and income requested for tax exemption under the Tax Agreement ;

b.1.4) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

b.2) Within 15 days before the end of the working contract in Vietnam (or cultural exchange program, physical training and sport) or before the end of the tax year (whichever occurs in advance) the foreign individual sends the Certificate of Residence of that tax year to the Vietnamese party that signs the contract or pays the income. Within 03 working days from the date of receipt of the Certificate of Residence, the Vietnamese party that signs the contract or pays the income is responsible for submitting to the tax authority this Certificate of Residence.

b.3) If the certificate of residence has not yet been obtained at the above time, the foreign individual is obliged to commit to send the Certificate of Residence in the quarter immediately following the end of the tax year.

b.4) In case there is no labor contract with an overseas employer or a labor contract with an employer in Vietnam, the taxpayer may submit to the tax authority a letter of appointment or equivalent or valid documents such as labor contracts.

b.5) In case an individual belongs to a country or territory that has signed a tax agreement with Vietnam that does not have regulations on granting a certificate of residence, the individual shall provide a copy of his passport in lieu of the certificate of residence. Individuals are responsible for committing and taking responsibility for the absence of regulations on issuance of certificates of residence in the written request for tax exemption or reduction under the Tax Agreement.

b.6) If at the time of submission of the passport copy , it is not clear which country or territory the individual is a resident of, the individual is obliged to commit to sending a copy of the passport in the first quarter of the year. next.

c) For individuals being foreign residents who have incomes from salaries, wages, business incomes or incomes from inheritances or gifts arising in Vietnam from organizations or individuals; paying income abroad (including non-resident individuals earning income in Vietnam but receiving income abroad)

c.1) On the date of filing the tax return of the first tax return, the individual who is a foreign resident directly or authorizes another person in Vietnam to submit it to the Department of Taxation directly managing where the individual is located. Working and trading employees submit dossiers of request for tax exemption or reduction under a tax agreement. Profile include:

c.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

c.1.2) The original (or certified true copy) of the residence certificate of the country of residence, issued by the tax authority just before the year of application for tax exemption or reduction under the tax agreement, which has been consularly legalized;

c.1.3) Copy _ labor contract or a copy of legal document proving the source of income or the right to receive inheritance or gift (for income from salary, wages or income from inheritance, gift)) or a copy of the economic contract signed with Vietnamese organizations and individuals (for income from business) and the individual signs a commitment to take responsibility on that copy ;

c.1.4) A copy of the passport used for entry and exit in Vietnam and the individual signing the commitment to be responsible for that copy ;

c.1.5) Copy of business registration or practice license, certificate of tax registration issued by the country of residence for individuals earning income from independent practice (income of doctors, lawyers , engineer, architect, dentist, accountant) certified by the taxpayer;

c.1.6) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

c.2) If there is a dossier of request for tax exemption or reduction under the Tax Agreement in the previous year, only copies of the following years are required to be sent . new labor contracts signed with organizations and individuals in Vietnam and abroad (if any).

c.3) Within 15 days before the end of the working contract in Vietnam or before the end of the tax year (whichever occurs first), the individual directly or authorizes another person In Vietnam, send the Certificate of Residence of that tax year and a copy of the passport to the tax authority directly managing the place where the individual works or does business.

c.4) If the certificate of residence has not yet been obtained at the above time, the foreign individual is obliged to commit to send the Certificate of Residence in the quarter immediately following the end of the tax year.

c.5) If an individual belongs to a country or territory that has signed a tax agreement with Vietnam that does not provide for the issuance of a certificate of residence, the individual shall provide a copy of his passport in lieu of the certificate of residence.

c.6) If at the time of submission of the passport copy , it is not clear which country or territory the individual is a resident of, the individual is obliged to commit to sending a copy of the passport in the first quarter of the year. next.

d) For individuals who are residents of Vietnam, they are entitled to the provisions of tax exemption and reduction for incomes specified in the Articles of income from government service, income of students and vocational students. and the income of teachers, professors and researchers

d.1) Within 15 days before performing a contract with a Vietnamese organization or individual, a foreign individual shall send to the Vietnamese party that signs the contract or pays income a dossier of request for exemption or reduction. tax under the Tax Agreement to be submitted to the Vietnamese party 's direct management tax authority together with the tax return of the first tax return. Profile include:

d.1.1) A written request made according to form No. 01/HTQT issued together with Appendix I to this Circular;

d.1.2) The original (or certified copy) of the Certificate of Residence issued by the tax authority just before the year of notification of eligibility for tax exemption or reduction under the Tax Agreement.

d.1.3) Certificate of Vietnamese representative agency related to income-generating activities requested for tax exemption under the Tax Agreement.

d.1.4) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

3. Deduct the tax paid abroad from the tax payable in Vietnam

Organizations and individuals that are residents of Vietnam have paid tax in the Contracting State to a tax agreement with Vietnam and the paid tax amount is in accordance with the provisions of foreign laws and regulations of the tax agreement. tax amount paid (or deemed paid) in the Contracting State to a Tax Agreement concluded with Vietnam will be deducted from the tax payable in Vietnam . Procedures for withholding tax paid abroad from tax payable in Vietnam are as follows:

a) Taxpayers send dossiers of request for deduction of tax amounts already paid (or considered to have been paid) abroad from tax amounts payable in Vietnam to the tax authorities directly managing them. Profile include:

a.1) A written request for deduction of foreign tax on tax payable in Vietnam under the Tax Agreement, made according to form No. 02/HTQT issued together with Appendix I of this Circular, which provides information on the transaction. related to the foreign tax amount proposed to be deducted from the tax payable in Vietnam within the scope of the Tax Agreement.

a.2) Other documents depending on the form of deduction request. Specifically:

a.2.1) In case of direct deduction: The taxpayer has paid tax in the Contracting State to an Agreement concluded with Vietnam and has been deducted from the tax payable in Vietnam according to the provisions of the Tax Agreement.

a.2.1.1) A copy of the overseas income tax declaration, certified by the taxpayer;

a.2.1.2) A copy of the overseas tax payment receipt certified by the taxpayer;

a.2.1.3) The original certification of the foreign tax authority of the paid tax amount.

a.2.2) In case of deduction of flat tax amount: The taxpayer has income and should have paid tax in the Contracting State to an Agreement concluded with Vietnam, but under the law of that Contracting State is exempted or reduced as follows: a special preferential measure, which is deducted from the tax payable in Vietnam in accordance with the provisions of the Tax Agreement.

a.2.2.1) A copy of the overseas income tax declaration, certified by the taxpayer;

a.2.2.2) A copy of the business registration certificate or other legal documents certifying the overseas business activities, certified by the taxpayer;

a.2.2.3) A confirmation letter from the foreign competent authority of the exempted or reduced tax amount and certify that the proposed deduction of the flat tax amount is in accordance with the Tax Agreement and the laws of the Contracting State. The relevant tax agreement.

a .2.3) In case of indirect deduction: The taxpayer has paid corporate income tax on income before it is distributed to him in the Contracting State to a tax agreement with Vietnam and is deducted from the tax amount. payable in Vietnam according to the provisions of the Tax Agreement.

a.2.3.1) Legal documents proving the relationship and capital contribution ratio of the object to be deducted;

a.2.3.2) A copy of the overseas income tax declaration of the company that distributes the dividends, certified by the taxpayer;

a.2.3.3) A copy of the tax return withholding at source for dividends certified by the taxpayer;

a.2.3.4) The foreign tax authority's certification of the tax paid for the shares to be divided and the amount of corporate income tax paid before the dividend is distributed.

a.3) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

b) The tax authority shall consider and settle the deductible tax paid in foreign countries with the tax payable in Vietnam according to the provisions of the Tax Agreement and the guidance in this Circular within 10 years. working days from the time of receipt of complete dossiers mentioned at Point a of this Clause. The time limit of 10 working days does not include time for supplementing and explaining documents.

4 . Proposal to apply the Bilateral Agreement Procedure under the Agreement on Avoidance of Double Taxation

a) Taxpayers who are residents of Vietnam request to apply bilateral agreement procedures with Vietnamese tax authorities when realizing that the settlement of foreign tax authorities has or will make taxpayers must pay tax in contravention of the provisions of the Tax Agreement. The taxpayer being a resident of a foreign country requests the application of a bilateral agreement with the foreign tax authority where the taxpayer is a resident.

b) This guide does not cover bilateral agreement procedures for the Advance Agreement on Tax Determination (APA).

c) The taxpayer requests the application of bilateral agreement procedures within the time limit specified in the Articles of bilateral agreement procedures of each tax agreement.

d) Taxpayers send dossiers of request for application of bilateral agreement procedures to the General Department of Taxation. Records include:

d.1) A written request for application of bilateral agreement procedures, made according to form No. 01/DTA-MAP issued together with Appendix I of this Circular;

d.2) Financial statements and tax returns related to the application of bilateral agreement procedures;

d.3) Documents related to the foreign tax authority's notice of determination of tax obligations;

d.4) Taxpayer's transfer pricing determination dossier of the tax period requesting application of bilateral agreement procedures (for bilateral agreement on transfer price determination) ;

d.5) Information, documents, contracts, detailed description of actual transactions and activities related to the determination of tax obligations and arguments of the applicant for application of bilateral agreement procedures the provisions of the tax agreement applied by the foreign tax authority are not consistent with the provisions of the tax agreement, the applicant's analysis related to the determination of tax obligations;

d.6) Documents proving tax payment in case the applicant has paid the tax amount related to the application for application of bilateral agreement procedures;

d.7) A copy of the written request for application of bilateral agreement procedures and accompanying documents in case the applicant has submitted or will submit a request for application of bilateral agreement procedures to the tax authority. foreign;

d.8) A copy of the written request for complaint and accompanying documents in case the applicant has submitted or will submit a written complaint under other complaint settlement mechanisms within and outside Vietnam and the complaint settlement results complaint (if any).

dd) The General Department of Taxation receives requests for application of bilateral agreement procedures from taxpayers who are residents of Vietnam and implements procedures for bilateral agreements with foreign tax authorities in accordance with regulations of law. Tax Agreement.

Article 63. Procedures for application for tax exemption or reduction under an international treaty that is not an Agreement on avoidance of double taxation

1. In case a foreign organization or individual registers to declare and pay tax directly with the tax authority:

a) Within 03 working days from the date of signing the contract with the Vietnamese party, the foreign organization or individual shall send to the tax authority where the tax is registered a dossier of request for tax exemption or reduction, including:

a.1) A written request made according to form No. 01/DUQT issued together with Appendix I to this Circular, certified by the agency proposing the conclusion of the treaty;

a.2) A copy of the international treaty ;

a.3) A copy of the contract with the Vietnamese party, certified by a foreign organization or individual or an authorized representative;

a.4) Contract summary certified by a foreign organization or individual or an authorized representative . The contract summary includes the following contents: Name of the contract and names of the terms of the contract, scope of work of the contract, tax obligations in the contract ;

a.5) Power of attorney in case a foreign organization or individual authorizes a Vietnamese organization or individual to carry out the procedures for requesting tax exemption or reduction. Power of attorney must be signed by representatives of both parties.

b) In case the foreign organization or individual is unable to provide the contract with the Vietnamese party due to the specifics of the transaction, the foreign organization or individual shall submit documents of equivalent value to the contract and provide specific explanations. may be specified in

the written request made according to form No. 01/DUQT enclosed with Appendix I of this Circular for tax authorities to consider and decide.

2. In case foreign organizations and individuals do not register to declare and pay tax directly with tax authorities:

a) For foreign organizations and individuals:

a.1) On the date of signing the contract with the Vietnamese party, the foreign organization or individual shall send the Vietnamese party a dossier of request for tax exemption or reduction, including:

a.1.1) A written request made according to form No. 01/DUQT issued together with Appendix I to this Circular, certified by the agency proposing the conclusion of the treaty;

a.1.2) A copy of the international treaty ;

a. 1.3) A copy of the contract with the Vietnamese party, certified by a foreign organization or individual or an authorized representative ;

a.1.4) Contract summary certified by foreign organizations and individuals or authorized representatives . The contract summary includes the following contents: contract name and terms of contract, scope of contract work, tax obligations in the contract ;

a.1.5 Power of attorney in case a foreign organization or individual authorizes a Vietnamese organization or individual to carry out the procedures for requesting tax exemption or reduction. Power of attorney must be signed by representatives of both parties.

a.2) In case the foreign organization or individual is unable to provide the contract with the Vietnamese party due to the characteristics of the transaction, the foreign organization or individual submits documents of equivalent value to the contract and give specific explanations in the written request for tax exemption or reduction for tax authorities to consider and decide.

b) For the Vietnamese party:

Within 03 working days from the date of receipt of the application for tax exemption or reduction from a foreign organization or individual, the Vietnamese party is obliged to send the taxpayer's application for tax exemption or reduction . to the tax office where the Vietnamese party has tax registration.

Article 64. Time limit and return of results for settlement of tax exemption or reduction dossiers

1. Time limit for settlement of tax exemption or reduction

Within 30 days after receiving a complete dossier, the tax authority shall receive the dossier and issue a decision on tax exemption or reduction ; notify in writing to the taxpayer the reason for not being eligible for tax exemption or reduction ; notify taxpayers whether or not they are eligible for tax exemption or reduction under a tax agreement or other international treaty.

In case it is necessary to conduct a physical inspection to have sufficient grounds to process the tax exemption or reduction dossiers, within 40 days after receiving the complete dossiers, the tax authorities shall issue a decision on tax exemption or reduction ; notify in writing to the taxpayer the reasons for not being exempted from tax or tax reduction ; notify taxpayers whether or not they are eligible for tax exemption or reduction under a tax agreement or other international treaty.

Particularly in case the tax authority receives the tax exemption or reduction dossier together with the tax declaration dossier under the one-stop-shop mechanism, within 05 working days from the date of receiving the lawful tax exemption or reduction dossier, fully and correctly according to the prescribed form, sent by the dossier-receiving agency under the one-stop-shop mechanism, the tax authority shall determine the amount of tax exemption or reduction, or notify in writing the taxpayer the reason for the refusal. tax exemption, tax reduction.

2. Returning results of settlement of tax exemption and reduction dossiers

a) In case the tax authority directly receives the taxpayer's tax exemption or reduction dossier:

a.1) To issue a decision on tax exemption or reduction, made according to form No. 03/MGTH enclosed with Appendix I of this Circular, for cases eligible for tax exemption or reduction (except for the case specified at Point a) .3 Clause 2 of this Article);

a.2) Issuing a Notice of exemption from tax or reduction of tax, made according to form No. 04/MGTH issued together with Appendix I of this Circular, clearly stating the reasons for not being eligible for tax exemption or reduction (except for the case specified at Point a.3 Clause 2 of this Article);

a.3) Issuing a notice using form No. 03-1/MGTH issued together with Appendix I of this Circular on whether the taxpayer is or is not eligible for tax exemption or reduction under the Tax Agreements and international treaties. other economic;

In the process of processing tax exemption and reduction dossiers, if there is insufficient information to be explained or supplemented, the tax authority shall send a Notice of explanation, supplementing information and documents using form No. 01/TB-BSTT- Taxpayers promulgate together with Decree No. 126/2020/ND-CP for taxpayers to request explanations and additional information and documents.

b) In case the tax authority receives the tax exemption or reduction dossier together with the tax declaration dossier under the one-stop-shop mechanism,

b.1) The tax authority determines the amount of tax exemption or reduction and records it in the Tax Payment Notice issued with Appendix II of Decree No. 126/2020/ND-CP for cases eligible for tax exemption. tax reduction.

b.2) Issuing a notice of exemption from tax or reduction of tax, made according to form No. 04/MGTH issued together with Appendix I of this Circular, clearly stating the reason for the school not being eligible for tax exemption or reduction. In the process of processing tax exemption and reduction dossiers, if there is still missing information that needs explanation or additional documents, the tax authority shall send a Notice of explanation and supplement of information and documents (under form No. 01/TB-BSTT) -NNT promulgated together with Decree No. 126/2020/ND-CP) for dossier-receiving agencies through a single portal to request taxpayers to explain and supplement information and documents.

c) In the case of tax exemption specified at Point a, Clause 2, Article 79 of the Law on Tax Administration : The tax authority shall issue a decision on the list of households and individuals eligible for tax exemption, made according to form No. 05/MGTH issued. enclosed with Appendix I of this Circular.

Article 65. Dossiers for forgiveness of tax, late payment interest and fines

1 . Procedure for settlement of dossiers for forgiveness of tax arrears, late payment interest and fines

a) Based on jurisdiction and case of debt forgiveness prescribed in Clause 1, Article 87 of the Law on Tax Administration , the tax authority directly managing the taxpayer shall compile a dossier of tax arrears, late payment interest and fines and send it to the superior agency in the following order:

a.1) For the dossier prepared and sent by the Sub-department of Taxation, the Department of Taxation shall appraise the dossier:

a.1.1) If they are not eligible for debt forgiveness, the Department of Taxation shall notify the Sub-department of Taxation according to form No. 02/XOANO attached to Appendix I of this Circular;

a.1.2) If the application is not complete, the Tax Department shall notify the Sub-department of Taxation to supplement the dossier using form No. 03/XOANO issued together with Appendix I to this Circular;

a.1.3) In case the debt is forgiven and the application is complete, the Tax Department shall make a written request and draft decision on debt forgiveness, using form No. 04/XOANO issued together with Appendix I to this Circular. according to the dossier submitted to the People's Committee of the province for consideration and decision.

a.2) For the dossier prepared by the Tax Department:

In case the debt is forgiven and the application is complete, the Tax Department shall make a written request and draft decision on debt forgiveness according to form No. 04/XOANO issued together with Appendix I of this Circular, enclosed with the application. Provincial People's Committees consider and decide.

b) Based on the authority and the case of debt forgiveness specified in Clauses 2, 3 and 4, Article 87 of the Law on Tax administration , the tax authority directly managing the tax agency shall make a dossier of request for debt forgiveness and send it to the tax-issuing agency. above in the following order:

b.1) In case the application for forgiveness of tax debt, late payment interest or fine is from VND 5 billion to under VND 10 billion:

b.1.1) The Sub-department of Taxation shall make and send the dossier to the Department of Taxation for appraisal according to the provisions of Point a.1 of this Clause. If it is not in the case of debt forgiveness, the Tax Department shall notify the Sub-department of Taxation according to form No. 02/XOANO attached to Appendix I of this Circular. If the debt is forgiven, the Tax Department shall make a written request enclosed with the dossier and send it to the General Department of Taxation.

b.1.2) The Tax Department compiles a dossier for taxpayers under the direct management of the Department of Taxation and sends it to the General Department of Taxation for consideration and decision.

b.1.3) The General Department of Taxation appraises the dossier:

b.1.3.1) In case not subject to debt forgiveness, the General Department of Taxation shall notify the Department of Taxation using form No. 02/XOANO issued together with Appendix I of this Circular;

b.1.3.2) In case of being eligible for debt forgiveness but the application is incomplete, the General Department of Taxation shall notify the Department of Taxation to supplement the dossier using form No. 03/XOANO attached to Appendix I to this Circular;

b.1.3.3) In case the debt is forgiven and the application is complete, the General Department of Taxation shall issue a decision on debt forgiveness according to form No. 05/XOANO attached to Appendix I to this Circular.

b.2) In case the application file for forgiveness of tax debt, late payment interest or fine is from VND 10 billion to less than VND 15 billion:

b.2.1) Sub-departments of Taxation and Departments of Taxation shall prepare and send dossiers according to the guidance at Point b.1 of this Clause;

b.2.2) The General Department of Taxation appraises the dossier:

b.2.2.1) In case they are not subject to debt forgiveness or must supplement their dossiers, the General Department of Taxation shall notify the Department of Taxation according to the guidance at Point b.1 of this Clause;

b.2.2.2) In case the debt is forgiven and the application is complete, the General Department of Taxation shall draft a decision on debt forgiveness according to form No. 06/XOANO and submit it to the Ministry of Finance for consideration and decision.

b.3) In case the application file for forgiveness of tax debt, late payment interest or fine is from 15 billion VND or more:

b.3.1) Sub-department of Taxation, Department of Taxation and the General Department of Taxation prepare and appraise the dossier according to the guidance at Point b.1 of this Clause;

b.3.2) In case the debt is forgiven and the application is complete, the General Department of Taxation shall draft a decision on debt forgiveness according to form No. 07/XOANO issued together with Appendix I of this Circular and submit it to the Ministry of Finance for submission to the Ministry of Finance for submission. The Prime Minister shall consider and decide.

2 . Dossiers of tax arrears, late payment interest, fines

a) In case an enterprise or cooperative is declared bankrupt as prescribed in Clause 1, Article 85 of the Law on Tax Administration , the dossier includes:

a.1) A written request made according to form No. 01/XOANO issued in Appendix I to this Circular;

a.2) Decision declaring bankruptcy of the enterprise or cooperative (the original or a copy certified by the tax authority);

a.3) The enforcer 's document on asset division showing the recovered or unrecoverable tax debt (the original or a copy certified by the tax authority) ;

a.4) A decision on suspension of enforcement of a civil judgment enforcement agency 's decision on bankruptcy declaration (the original or a copy certified by the tax office) ;

a.5) Notice of tax owed at the time of request for debt forgiveness (original or copy certified by the tax authority).

b) For cases where an individual has died or is declared dead by a court or has lost his/her civil act capacity as prescribed in Clause 2, Article 85 of the Law on Tax Administration , a dossier is made as follows :

b.1) In case the individual is dead or declared dead by the Court :

b.1.1) A written request made according to form No. 01/XOANO issued together with Appendix I to this Circular;

b.1.2) Death certificate, or death notice, or court decision declaring a person dead or papers replacing the death notice in accordance with the law on civil status registration and management (the original or a copy certified by the tax authority);

b.1.3) Written certification of the People's Committee of the commune of the last place of residence of the deceased that the deceased has no property, including inherited property (original or copy certified by the tax authority);

b.1.4) Notice of tax owed at the time of request for debt forgiveness (original or copy certified by the tax authority) .

b.2) In case an individual is considered by law to have lost his/her civil act capacity:

b.2.1) A written request made according to form No. 01/XOANO issued together with Appendix I to this Circular;

b.2.2) Court decision declaring loss of civil act capacity (the original or a copy certified by the tax authority) ;

b.2.3) A document made by the guardian with certification of the commune-level People's Committee of the place where the incapacitated individual resides that the incapacitated individual has no property, including including inherited property (original or copy certified by the tax authority);

b.2.4) Notice of tax owed at the time of request for debt forgiveness (original or copy certified by the tax authority) .

c) For tax arrears, late payment interest, fine for more than 10 years as prescribed in Clause 3, Article 85 of the Law on Tax Administration , the dossier includes:

c.1) A written request made according to form No. 01/XOANO issued in Appendix I to this Circular;

In case of debt forgiveness for individuals, business individuals, household heads, business households, owners of private enterprises and owners of single-member limited liability companies, the written request must contain additional details. About: Last name and name, number of citizen's identity card or people's identity card or passport or other lawful personal identification of individuals, business individuals, heads of households, owners of business households, owners of private businesses and owner of a one-member limited liability company.

c.2) A written request from the tax authority directly managing the business registration office or a competent state agency to revoke the certificate of enterprise registration or the certificate of business registration or the certificate of business registration. receive registration of cooperative or certificate of investment registration or license for establishment and operation or license to practice (original or copy certified by the tax authority) ;

c.3) The decision to revoke the certificate of enterprise registration or the certificate of business registration or the certificate of registration of the cooperative or the certificate of investment registration or the license for establishment and operation or the practice license (the original or a copy certified by the tax office) ;

c.4) Notice of tax owed at the time of request for debt forgiveness (original or copy certified by the tax authority);

c.5) Decisions on enforcement of administrative decisions on tax administration or documents proving the implementation of coercive measures against taxpayers (originals or copies certified by the tax authorities) customs duties) ;

c.6) A written certification of the commune-level People's Committee that the taxpayer no longer has assets and no longer conducts production and business activities in the area. (original or copy certified by the tax authority) .

Article 66. Payment of tax debt in installments

1 . Procedure for settlement of arrears tax payment dossiers

a) Taxpayers compile dossiers of request for installment payment of tax arrears as prescribed in Clause 2 of this Article and send them to the tax authorities directly managing them .

b) In case the application for installment payment of tax debt is incomplete as prescribed, within 03 working days from the date of receiving the dossier, the tax authority must notify in writing using form No. 01/TB. -BSTT-NNT promulgated together with Decree No. 126/2020/ND-CP requesting taxpayers to explain or supplement dossiers.

In case the application for gradual payment of tax debt is complete, within 10 working days from the date of receipt of the dossier, the tax authority shall issue :

b.1) Notice of disapproval of the installment payment of tax arrears, made according to form No. 03/NDAN issued together with Appendix I of this Circular, in case the letter of guarantee is found to show signs of being illegal, and at the same time the opportunity to The tax authority shall send a

document using form No. 05/NDAN attached to Appendix I of this Circular to the guarantor for verification, and the guarantor shall send the verification results to the tax authority within the time limit prescribed by law. ;

b.2) Decision on approval of installment payment of tax arrears, made according to form No. 04/NDAN issued together with Appendix I of this Circular, for cases subject to installment payment of tax arrears.

2. Dossier for installment payment of tax arrears

a) A written request made according to form No. 01/NDAN issued in Appendix I to this Circular;

b) The letter of guarantee must comply with the provisions of the law on guarantee and must contain a commitment that the guarantor will pay on behalf of the taxpayer in case the taxpayer fails to comply with the deadline. payment of tax debt in installments ;

c) Decision on enforcement of administrative decisions on tax administration (if any).

3. Number of installments and amount of tax arrears

a) The tax arrears to be paid in installments is the tax arrears up to the time the taxpayer requests for installment payment but does not exceed the tax arrears guaranteed by a credit institution.

b) Taxpayers are entitled to gradually pay tax arrears within a period not exceeding 12 months and within the effective time of the guarantee letter.

c) Taxpayers are entitled to gradually pay the tax arrears on a monthly basis, ensuring that the tax arrears paid in each installment is not lower than the average tax arrears paid on a monthly basis . Taxpayers must determine by themselves the amount of late payment arising to pay together with the tax arrears to be repaid in installments .

4. Time limit for installment payment of tax arrears

The deadline for installment payment of tax debt is the last day of the month. Past the time limit for installment payment of the committed tax payable on a monthly basis, but the taxpayer fails to pay or fails to pay enough or the guarantor has not fulfilled the obligation to pay instead, within 5 working days from the date of expiry of the payment deadline. As a result of the tax arrears as committed, the tax authority shall make a document using form No. 02/NDAN attached to Appendix I of this Circular and send it to the guarantor requesting the performance of the guarantee obligation as prescribed by law. to taxpayers.

Chapter VII

TAX PAYER INFORMATION

Article 67. Construction of information technology technical infrastructure, software system serving the collection, processing and management of taxpayer information system

1. The taxpayer information system is built and managed uniformly from the central to local levels; timely service for tax administration and other state management; meet the requirements of socio-economic development; ensure safety, confidentiality and national security; comply with standards and technical regulations on information technology.

2. Technical infrastructure Taxpayer information system includes: Server equipment, workstations, data storage and backup devices, connection lines, network equipment, equipment (or software)) information security, data synchronization equipment, peripheral and auxiliary equipment, intranet and wide area network, technical infrastructure management services.

3. The software system for collecting, processing and managing taxpayer information includes: operating system, database management system, open source software, commercial software, and internal software. .

Article 68. Collecting, processing and managing taxpayer information system

1. Collecting taxpayer information

Taxpayer information is collected and updated in a timely manner to ensure accuracy, honesty and objectivity from taxpayers, relevant organizations and individuals according to their responsibility in providing taxpayer information. prescribed in Articles 97, Article 98 of the Law on Tax Administration , Articles 26, Article 27, Article 28 of Decree No. 126/2020/ND-CP and other relevant legal provisions.

2. Processing taxpayer information

Tax authorities are responsible for processing taxpayer information and data and storing it in the database to ensure compliance with regulations. Information and data processing contents include:

- a) Check and evaluate the compliance with regulations and processes in the collection of information and data;
- b) Examine and evaluate the legal basis and reliability of information and data;
- c) Synthesize, arrange, classify and process information and data in accordance with regulations;
- d) For updated information and data from the database of relevant organizations and individuals, the organization or individual providing information must be responsible for ensuring the accuracy of the information. , data.

3. Managing taxpayer information system

Tax authorities are responsible for managing the taxpayer information system according to the following regulations:

- a) Taxpayer information is managed, exploited and shared on the electronic environment to ensure the right purposes and comply with the provisions of law;
- b) Taxpayer information is connected and exchanged with information systems and databases of relevant ministries, branches, localities and organizations according to regulations;
- c) Guide, inspect and supervise the updating, processing and exploitation of the taxpayer information system ;
- d) Formulating and promulgating regulations on the composition of taxpayers' data, methods of transmission and reception with tax authorities in order to build unified information technology systems;
- dd) Develop and issue professional processes as a basis for uniformly updating, processing, exploiting and using the taxpayer information system;
- e) Delegating the right to access and use the taxpayer information system; manage the connection, sharing and provision of data with databases of ministries, branches, central and local agencies.

Article 69. Providing, handling of errors, omissions, tracing and adjusting of information

1. Provide information to taxpayers

The managing tax authority directly informs about the settlement of taxpayers' tax obligations nationwide through the taxpayer's electronic tax transaction account at the website of the General Department of Taxation, including: information: handling of payables, paid, outstanding, overpaid, exempted or reduced, forgiven, refunded, refunded, and still being refunded arising in the previous month and outstanding amounts , overpaid, and refunded have been recorded in the tax management application system.

2. In case of erroneous, omission, tracing and adjustment of state budget collection and payment information (hereinafter collectively referred to as tracing)

- a) The taxpayer discovers that the information recorded in the tax administration application system of the tax industry periodically provided by the tax authority as prescribed in Clause 1 of this Article is different from the tracking information of the taxpayer. tax.
- b) The taxpayer discovers that the information declared on the receipt of payment to the state budget is incorrect. Taxpayers may only request adjustments to budget payment documents that meet the following conditions:
 - b.1) The budget payment documents of the previous year but requested for adjustment in the following year may only be adjusted during the adjustment period of the budget settlement.
 - b.2) Do not request to adjust information about the total amount and currency on the payment receipt to the state budget.
 - b.3) Not in the case of sending a written request to offset the overpaid amount or request a tax refund as prescribed in Articles 25 and 42 of this Circular.
- c) Tax authorities, competent state agencies promulgating tax notices and decisions detect errors or omissions that require adjustment of information already recorded as state budget revenues.
- d) When the State Treasury detects errors or omissions, it is necessary to adjust the recorded information of state budget revenues or conduct a search for the amounts already recorded into accounts pending the collection of revenues from the tax authorities.
- dd) The commercial bank where the State Treasury opens an account or the commercial bank where the taxpayer opens an account (in case of remittance to the State budget via the interbank channel

directly to the State Treasury) detects that: Errors or omissions that need to be adjusted are related to the taxpayer's state budget payment documents that have been transferred to the State Treasury.

e) A commercial bank or payment intermediary service provider where taxpayers make payments to the state budget discovers errors or omissions that need adjustment related to information on taxpayers' payment documents to the state budget. Tax payers have been transferred to the commercial bank where the State Treasury opens the account.

g) Tax authorities and competent state agencies detect errors or omissions that need to be adjusted for information exchanged and provided between agencies.

3. A dossier of request for tracing includes:

a) A written request for investigation, made according to form No. 01/TS issued in Appendix I to this Circular.

b) Supporting documents (if any): A copy of the taxpayer's state budget payment receipt or a copy of relevant decisions, notices and documents.

4. Order and procedures for handling trace requests

a) Processing the application for investigation at the tax authority

a.1) In case the taxpayer discovers that the information is incorrect or incorrect as prescribed at Point a, Clause 2 of this Article

a.1.1) Taxpayers send trace requests to tax authorities as prescribed in Clause 5 of this Article.

a.1.2) Within 03 working days from the date of receipt of complete investigation dossiers of taxpayers, tax authorities shall compare the information requested by taxpayers with data on the system. Tax management application system.

In case the taxpayer's tax liability monitoring information on the tax management application system has errors or omissions compared to the basis for monitoring the taxpayer's tax obligations (the taxpayer's tax return has been approved by the tax agency, receipts for payment to the state budget, notices, decisions and other documents of the tax authorities, competent state agencies), the tax authorities shall adjust the information on the system in accordance with the basis of monitoring the taxpayer's tax obligations and sending the results of the settlement of the request for tracing to the taxpayer according to the Notice made according to form 01/TB-TS issued together with Appendix I to this Circular. this fourth.

Particularly for accounting information of state budget revenue and payment with errors or omissions compared to state budget payment documents, within 01 working day from the date of receipt of complete dossiers of request for investigation from taxpayers. , the tax authority shall make a written request for adjustment of state budget revenues (under form C1-07a/NS or C1-07b/NS issued together with the Circular of the Ministry of Finance guiding the state budget accounting regime and professional activities of the State Treasury) and send it to the State Treasuries for adjustment. Based on the adjustment documents sent by the State Treasury through the website of the General Department of Taxation, the tax authorities shall make accounting according to the adjusted information of the State Treasury, adjust the late payment amount to increase or reduction in the amount of the adjustment (if any). At the same time, send the results of settlement of the request for tracing to the taxpayer according to the Notice made according to form 01/TB-TS issued in Appendix I to this Circular.

In case the taxpayer's tax liability monitoring information is accurate with the tax obligation monitoring basis (the taxpayer's tax return has been notified of acceptance by the tax authority, the state budget payment receipt) government, notices, decisions and other documents of tax authorities, competent state agencies), the tax authority shall send a Notice of Non-adjustment (form No. 01/TB-TS attached to Appendix I). In this Circular, specifying the reason for not adjusting, or in case there is not enough information, the Notice of request for additional information is made according to form 01/TB-BSTT-NNT issued together with Decree No. 126/2020/ND -CP for taxpayers to explain and supplement information and documents. The time for adding information and documents is not included in the time for processing the application. After receiving explanation and supplementary information from taxpayers, in case the state budget revenue and payment accounting information contains errors or omissions, adjustments shall be made to the taxpayer's information.

a.2) In case the taxpayer discovers that the information is incorrect or incorrect as prescribed at Point b, Clause 2 of this Article

Within 5 working days from the date of receipt of complete investigation dossiers from taxpayers, the tax authorities shall review the documents recorded on the tax management application system and the information requested for investigation. correction:

a.2.1) If the taxpayer's request for adjustment of documents fully meets the conditions for adjustment of information as prescribed at Point b, Clause 2 of this Article, within 2 working days from the date Upon receipt of sufficient dossiers of request for investigation from taxpayers, the tax authority shall make a written request for adjustment of state budget revenues (under form C1-07a/NS or C1-07b/NS enclosed with this Circular of the Taxpayer). The Ministry of Finance shall guide the state budget accounting regime and professional activities of the State Treasury) and send it to the State Treasury for adjustment. Based on information on adjustment documents sent by the State Treasury via the website of the General Department of Taxation, the tax authority shall make accounting according to the adjusted information of the State Treasury, adjust the amount of late payment. increase or decrease arising of the adjustment (if any). At the same time, send the Notice of settlement of the request for investigation to the taxpayer using form No. 01/TB-TS issued together with Appendix I to this Circular.

a.2.2) If the taxpayer's application for adjustment of documents does not satisfy all conditions, the tax authority shall send a Notice of non-adjustment using form No. 01/TB-TS issued with Appendix I to this Circular. In this Circular, stating the reason for not adjusting tax payment information, or not having enough grounds to adjust information, send a Notice of request for additional information according to form No. 01/TB-BSTT-NNT enclosed with this Circular. Decree No. 126/2020/ND-CP for taxpayers to explain and supplement information and documents. The time for adding information and documents is not included in the time for processing the application. After receiving additional explanation and information from the taxpayer, if the conditions for adjustment of information are satisfied as prescribed at Point b, Clause 2 of this Article, adjustment of information shall be made to the taxpayer.

a.3) If the tax authority detects errors or omissions specified at Point c, Clause 2 of this Article, the tax authority shall make a written request for adjustment of state budget revenue (under form C1-07a/NS or C1-07b). /NS promulgated together with the Circular of the Ministry of Finance guiding the state budget accounting regime and professional activities of the State Treasury) and sent to the State Treasury for adjustment.

b) Process the application for tracing at the State Treasury

b.1) In case the State Treasury makes adjustments at the request of the tax authority as prescribed at Point a of this Clause: Within 02 working days from the date of receiving the adjustment request from the tax authority. , the State Treasury shall review the recorded information of budget revenues, adjust the information at the request, and transmit the adjusted documents to the tax authority as prescribed.

b.2) In case the State Treasury detects errors or omissions or needs to supplement accounting information of state budget revenues as prescribed at Point d, Clause 2 of this Article:

b.2.1) The State Treasury shall adjust information and transmit the adjusted documents to the tax authority according to regulations so that the tax authority can adjust the information on budget collection and payment.

b.2.2) The State Treasury is responsible for making trace letters and sending them to the tax authorities for the amounts already recorded in the accounts pending the receipts of the tax authorities so that the tax authorities can supplement the revenue accounting information. State budget.

b.3) Where the State Treasury receives a trace request from the bank where the State Treasury opens an account or receives a trace request from the bank where the taxpayer makes payment to the state budget (school) in case of remittance to the state budget via interbank channel directly to the State Treasury) or taxpayers' (in case of direct payment at the State Treasury) about errors and omissions related to taxpayers' payment documents to the State budget that have been transferred to the State Treasury as prescribed in Point dd Clause 2 of this Article:

The State Treasury shall adjust information about incorrect or omitted state budget payment documents according to regulations. If the information about state budget revenue has been transmitted to the tax authority, the State Treasury shall transmit the adjusted information to the tax office and notify the bank where the State Treasury opens an account. In case the over- or under-transferred amounts are compared with taxpayers' payment receipts to the state budget, they shall be handled according to regulations on handling errors and omissions in payments by banks or the State Treasury.

c) Processing the application for tracing at the commercial bank where the State Treasury opens the account:

When receiving an electronic tracing request from a commercial bank or an intermediary payment service provider where the taxpayer makes payment to the state budget according to the provisions of Point e, Clause 2 of this Article, the where the State Treasury opens a checking account and performs:

c.1) For information on state budget revenue receipts that have not yet been transferred to the State Treasury, the bank where the State Treasury opens the account shall make adjustments to errors or omissions in accordance with regulations on handling errors and omissions. payment.

c.2) With regard to information that state budget revenue receipts have been transferred to the State Treasury, the bank where the State Treasury opens an account shall send a request for tracing to the State Treasury to make incorrect adjustments. errors related to the accounting of state budget revenues.

d) Mishandling or omission at commercial banks or intermediary payment service providers where taxpayers make payments to the state budget:

When detecting errors, omissions, commercial banks or intermediary payment service providers where taxpayers make payments to the state budget shall:

d.1) In case the money has not been transferred and the budget payment information has not been transferred to the bank where the State Treasury opens an account or the State Treasury (in case of transferring payment to the State budget via the interbank channel directly to the State Treasury). the State Treasury), commercial banks or payment intermediary service providers shall check and correct errors or omissions in accordance with regulations on handling errors and omissions in payment.

d.2) In case the money has been transferred and the information on state budget payment has been transferred to the commercial bank where the State Treasury opens an account or the State Treasury (in case of remittance to the State budget via the interbank channel, directly to the State Treasury), the commercial bank or the intermediary payment service provider shall send the request for tracing electronically to the commercial bank where the State Treasury opens an account or the State Treasury. The State (in case of remittance to the State budget via inter-bank channel directly to the State Treasury).

dd) Handling of errors or omissions at tax offices or competent state agencies according to the case at Point g, Clause 2 of this Article:

dd.1) When detecting errors or omissions, tax authorities or competent state agencies must send trace requests as prescribed in Clause 3 of this Article to relevant agencies via the electronic information exchange system. death between industries.

dd.2) The tax authority or a competent state agency, upon receiving the trace requesting dossier, is responsible for handling the traced content and sending the tracing result to the tracing requesting agency or unit through electronic information exchange system between industries.

5. Responsibilities for receiving and processing trace requests

a) The tax authority shall receive and process trace requests from taxpayers, specifically:

a.1) The tax authority directly manages:

a.1.1) Receive and process the application for tracing of the budget payment vouchers directly managed by the tax authority, which is the tax authority that manages the receipts on the documents.

a.1.2) Receive and process dossiers of request for tracing of taxpayers' tax declaration dossiers, state budget payment documents, notices, decisions and other documents of tax authorities and agencies competent state agencies directly managed by tax authorities have received or issued.

a.2) The tax authority managing the state budget revenues shall receive and process the request for investigation of the taxpayer's tax declaration dossiers, state budget payment receipts, notices and decisions. and other documents of tax authorities, competent state agencies received or promulgated by tax agencies managing state budget revenues.

a.3) The tax authority in charge of the area receiving the allocation according to the provisions of Point b, Clause 6, Article 3 of this Circular:

Coordinating with the tax authority directly managing to process the application file for tracing related to the amount to be allocated in the case specified at Point a.1 of this Clause.

b) The State Treasury shall receive the trace request file from the commercial bank where the State Treasury opens an account or the bank where the taxpayer makes payment to the state budget (in case of remittance to the state budget). via the interbank channel directly to the State Treasury) sent to.

c) The commercial bank where the State Treasury opens an account shall receive and process the application for tracing from the commercial bank or the intermediary payment service provider where the taxpayer makes payment to the state budget. sent by the state.

d) Commercial banks or intermediary payment service providers where taxpayers make payments to the state budget shall receive requests for investigation from taxpayers according to regulations of commercial banks or organizations. intermediary payment service provider.

Article 70. Confirmation of the fulfillment of tax obligations

1. Receive and process requests for certification of the fulfillment of tax obligations to the state budget or certification of tax amounts already paid to the state budget (hereinafter referred to as certification of tax obligations to the state budget) .

a) The taxpayer sends a written request for certification of the fulfillment of tax obligations to the state budget, made according to form No. 01/DNXN issued together with Appendix I of this Circular, to the tax authority as prescribed at Point c, Clause 1 of this Article. this.

In case the foreign contractor does not directly declare and pay tax with the tax authority, but is deducted and paid by the Vietnamese organization or individual and the Vietnamese party has fulfilled the obligation to pay tax on the foreign contractor: The foreign contractor or the Vietnamese party withholding and paying on its behalf shall send a written request for confirmation of the tax obligation to the state budget to the tax agency directly managing the Vietnamese party to confirm the fulfillment of the tax payment obligation. for foreign contractors.

b) Process the written request for certification of the fulfillment of tax obligations with the state budget at the tax authority managing state budget revenues.

b.1) Review data and information on taxpayers' tax obligations.

Based on tax management data on the tax management application system, the tax authority managing the state budget revenues shall review the tax liability data with the state budget of the tax authority, including:

b.1.1) Taxes, late payment interest and fines already paid, payable, arrears and overpaid by taxpayers;

b.1.2) Tax administrative violations of taxpayers (if any).

b.2) In case the information requested by the taxpayer matches the information on the tax management application system, the tax authority shall send a notice confirming the fulfillment of tax obligations to the state budget, according to the form . No. 01/TB-XNNV promulgated together with Appendix I of this Circular to taxpayers under the provisions of point b.4 of this clause.

b.3) In case the information requested by the taxpayer and the information on the tax management application system is incomplete or there is a difference, the tax authority shall send a notice requesting additional information according to form No. 01/ TB-BSTT-NNT promulgated together with Decree No. 126/2020/ND-CP for taxpayers to explain and supplement information as prescribed at point b.4 of this clause.

The time for taxpayers to add information is not included in the time to process the written request for confirmation of the fulfillment of tax obligations to the state budget.

After receiving additional information from the taxpayer, in case the information is sufficient, the tax authority shall send a Notice certifying the fulfillment of tax obligations to the state budget according to form No. 01/TB-XNNV issued. attached to Appendix I of this Circular to taxpayers as prescribed at Point b.4 of this Clause. In case the tax authority determines that the taxpayer is not eligible, in case of certification of the fulfillment of tax obligations to the state budget, the tax authority shall issue a notice made according to form No. 01/TB-XNNV enclosed with the appendix. Appendix I of this Circular, clearly stating the reasons for not certifying to taxpayers as prescribed at Point b.4 of this Clause.

b.4) Within 10 working days from the date of receipt of a written request for certification of the taxpayer's tax obligation, the tax authority shall issue a Notice confirming the fulfillment of the tax obligation. tax according to form No. 01/TB-XNNV issued together with Appendix I of this Circular for confirmation or non-confirmation for taxpayers or Notice of request for additional information made according to form No. 01/TB-BSTT-NNT issued by the Ministry of Finance. promulgated together with Decree No. 126/2020/ND-CP for taxpayers to explain and supplement information.

c) Responsibility to receive and process the written request for certification of the fulfillment of tax obligations to the state budget:

c.1) The tax authority directly manages:

c.1.1) Receive and process a request for certification of tax obligations to the state budget of taxpayers directly managed by tax authorities.

c.1.2) Assume the prime responsibility for receiving and processing requests for certification of the fulfillment of tax obligations with the state budget for revenues managed by multiple tax authorities (including revenues managed by tax authorities). state budget revenue, the tax agency managing the receiving area).

c.1.3) In case the foreign contractor does not directly declare and pay tax with the tax agency but is deducted and paid by the Vietnamese party, the tax agency directly managing the Vietnamese party will only certify the contractor. foreign contractor when the Vietnamese party has deducted and fully paid tax into the state budget for the foreign contractor according to regulations.

c.2) Tax authorities managing state budget revenues:

c.2.1) Receive and process a written request for confirmation of the taxpayer's tax obligation to the state budget with respect to the revenues collected by the tax authority.

c.2.2) Coordinate and take responsibility for tax obligations of revenues managed by tax authorities on the tax management application system.

c.3) The tax authority in charge of the area receiving the allocation according to the provisions of Point b, Clause 6, Article 3 of this Circular:

c.3.1) Receive and process a written request for confirmation of the taxpayer's tax obligation to the state budget for the allocated revenues collected by the tax authority.

c.3.2) Coordinate and take responsibility for tax obligations of revenues managed by tax authorities on the tax management application system.

2. Confirmation of tax paid in Vietnam for foreign residents:

In case a resident of a Contracting State to a Tax Agreement Contract with Vietnam must pay income tax in Vietnam in accordance with the provisions of the Tax Agreement and Vietnam's tax law, he wants to confirm the tax amount paid in Vietnam in order to obtain a tax payment. Withholding from the tax payable in the country of residence, the following procedures must be followed:

a) In case the taxpayer requests confirmation of the tax amount paid in Vietnam, the application shall be sent to the Tax Department of the province or city directly under the Central Government where the tax payment is registered for certification procedures. Records include:

a.1) A written request for certification of the tax amount paid in Vietnam under the Tax Agreement, made according to form No. 03/HTQT issued together with Appendix I of this Circular, which provides information on transactions related to the tax agreement. taxable income and the tax amount arising from such transaction falls within the scope of the Tax Agreement;

a.2) The original (or certified copy) of the residence certificate of the country of residence issued by the tax authority (specify the resident in which tax period) that has been consularly legalized ;

a.3) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

Within 07 working days from the date of receipt of the dossier, the Department of Taxation where the tax registrants is responsible for granting a certificate of income tax paid in Vietnam according to form No. 04/HTQT or Form No. 05/ The international cooperation system is issued together with Appendix I of this Circular. Form No. 04/HTTQT is used to certify personal income tax and corporate income tax; Form 05/HTTQT is used to certify against income tax on dividends, interest on loans, royalties or technical service fees.

In the process of processing the dossier, there is still missing information that needs explanation and additional documents, the tax authority shall send a Notice of explanation and supplement of information and documents according to form No. 01/TB-BSTT-NNT enclosed herewith. Decree No. 126/2020/ND-CP for taxpayers to request explanations and additional information and documents.

Within 10 working days from the date the tax authority issues the Notice, the taxpayer is responsible for sending a written explanation or additional information and documents according to the notice of the tax authority.

b) In case the taxpayer requests confirmation of tax amount arising in Vietnam but does not have to pay due to tax incentives and is considered the paid tax amount to deduct the flat tax amount in the country where the application is submitted. request to the Tax Department for certification procedures. Records include:

b.1) A written request for confirmation of the tax amount paid in Vietnam under the Tax Agreement, made according to form No. 03/HTQT issued together with Appendix I of this Circular, which provides

information on transactions related to tax collection. the taxable income, the amount of tax incurred and the tax incentives for that transaction are covered by the Tax Agreement;

b.2) The original (or certified copy) Certificate of residence issued by the tax authority of the country of residence (specify the resident in which tax period) that has been consularly legalized ;

b.3) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

Within 07 working days from the date of receipt of a complete dossier, the Tax Department is responsible for certifying the tax amount incurred in Vietnam but not payable due to the tax incentives granted to the applicant.

In the process of processing the dossier, there is still missing information that needs explanation and additional documents, the tax authority shall send a Notice of explanation and supplement of information and documents according to form No. 01/TB-BSTT-NNT enclosed herewith. Decree No. 126/2020/ND-CP for taxpayers to request explanations and additional information and documents.

Within 10 working days from the date the tax authority issues the Notice, the taxpayer is responsible for sending a written explanation or additional information and documents according to the notice of the tax authority.

3. Confirmation of Vietnamese residents:

a) Organizations and individuals requesting certification as tax residents of Vietnam according to the provisions of the Tax Agreement shall carry out the following procedures:

a.1) For taxpayers, submit an application for confirmation of Vietnamese residency, made according to form No. 06/HTQT issued together with Appendix I of this Circular and Power of Attorney (in case of the taxpayer authorizes a legal representative to carry out the procedures for applying the tax agreement) to the Department of Taxation where the tax is registered.

a.2) For subjects who are not subject to tax declaration and payment:

a.2.1) A written request as guided in Item a.1 Clause 3 of this Article;

a.2.2) Certification of the local authority or management agency of the place of permanent residence or the place of household registration for individuals or the establishment registration certificate for organizations.

a.2.3) Certification of the income paying agency (if any). In the absence of this certification, the applicant shall declare himself in the application and take responsibility before law;

a.2.4) Power of attorney in case the taxpayer authorizes a legal representative to carry out the procedures for applying the Tax Agreement.

b) Within 07 working days from the date of receipt of a complete dossier, the Department of Taxation shall base itself on the provisions of Article 4 of the Tax Agreement regarding the definition of a resident to consider and issue a sample residence certificate. No. 07/HTTQT promulgated together with Appendix I of this Circular for the requesters.

In the case of applying a tax agreement in a country or territory that has a tax agreement partner with Vietnam (hereinafter referred to as a tax treaty partner), the tax treaty partner's tax authority requires Vietnamese residents to provide the certificate of residence issued by the tax authority of Vietnam according to the form of the tax authority of that tax agreement partner: if this form of Certificate of Residence has the same criteria and information as the Certificate of Residence, If you reside using form No. 07/HTQT attached to Appendix I to this Circular, or if you have additional criteria and information under the management of the tax authority (information about the subject's nationality, business lines), then The Tax Department confirms this form of Residence Certificate.

In the process of processing the dossier, there is still missing information that needs explanation and additional documents, the tax authority shall send a Notice of explanation and supplement of information and documents according to form No. 01/TB-BSTT-NNT enclosed herewith. Decree No. 126/2020/ND-CP for taxpayers to request explanations and additional information and documents.

Within 10 working days from the date the tax authority issues the Notice, the taxpayer is responsible for sending a written explanation or additional information and documents according to the notice of the tax authority.

Chapter VIII

TAX EXAMINATION

Article 71. Examination of tax records at tax offices

1. Classification of tax records:

Tax records are classified into 03 levels of risk: low risk, medium risk, high risk.

2. The tax authority proposes a plan to check tax records at the tax office's headquarters or handle according to the provisions of Clauses 3 and 4 of this Article for high-risk dossiers.

3. Check tax records

The tax authority shall check, compare, compare and analyze tax records that contain inaccurate or incomplete declarations, or have clarifications related to the payable tax amount, the tax amount to be paid and the tax amount to be paid. tax exemption, tax reduction, tax refund, tax amount that is still deductible, the tax authority shall issue a notice (1st time) according to form No. 01/KTT requesting the taxpayer to explain the tax payment. submit and supplement document information.

Within 10 working days from the date the tax authority issues a notice on the explanation or addition of information and documents, the taxpayer must explain and supplement information and documents. The explanation and supplementation of information and documents can be done directly at the tax office or in writing (paper version or electronic method).

In case the taxpayer directly explains at the tax office, the tax authority shall make a working record using form No. 02/KTT attached to Appendix I of this Circular.

4. Processing of test results

a) Where the taxpayer has explained and supplemented information and documents (1st or 2nd time) and proves that the declared tax amount is correct, the tax file is accepted; Dossiers of explanation and additional information shall be kept together with tax dossiers.

b) In case the taxpayer has explained and supplemented information and documents but there are not enough grounds to prove that the tax declaration content is accurate or there are contents that need further clarification, the tax authority shall issue a notice (2nd time) according to form No. 03/KTT about taxpayers can continue to explain, provide more documents or voluntarily make additional declarations of tax returns and taxpayers are responsible for the content of additional declarations. fig. The time limit for explaining, providing additional documents or making additional declaration of tax declaration dossiers is 10 working days from the date the tax authority issues the notice. The tax authority shall notify the taxpayer of the explanation and supplementation of information and documents no more than 02 times for each inspection at the tax office's office.

c) Expiry of the time limit according to the notice (2nd time) of the tax authority but the taxpayer fails to explain or supplement information and documents; or fail to make additional tax declarations; or explain or additionally declare tax records but fail to prove that the declared tax amount is correct, the tax authority shall determine the payable tax amount if there are sufficient grounds for assessment; in case there are not enough grounds to determine the payable tax amount, the tax authority shall issue a decision on inspection at the taxpayer's office or as a basis for developing an inspection and examination plan according to the principles of risk management. .

d) If the taxpayer has explained or supplemented information and documents (for the second time), and the tax authority has enough grounds to determine the tax administrative violation, the tax authority shall make a record of the administrative violation. , Settling according to rules.

Article 72. Examination at the taxpayer's office

1. Cases of examination at taxpayers' offices, inspection frequency, and time for sending examination decisions shall comply with Points a, b, d, dd, e, g, Clause 1, Clause 2 and Clause 3. Article 110 of the Law on Tax Administration .

Cases of dissolution or termination of operation are not required to make tax finalization mentioned at Point g, Clause 1, Article 110 of the Law on Tax Administration :

a) Taxpayers who are liable to pay corporate income tax as a percentage of revenue from goods and services sold in accordance with the law on corporate income tax, dissolve or terminate operations.

b) The taxpayer dissolves or terminates its operation, but from the time of establishment to the time of dissolution or termination, the enterprise has not generated revenue and has not used invoices.

2. Develop, approve and adjust annual inspection plans and topics

a) Annually , the General Department of Taxation guides the formulation of plans and thematic examination throughout the system of tax authorities.

b) Tax authorities at all levels shall base themselves on the guidance of the General Department of Taxation to develop inspection plans and topics , specifically:

b .1) The Sub-department of Taxation shall prepare and send it to the Department of Taxation for consideration and approval of the annual examination plan and thematic examination.

b.2) The Department of Taxation shall make and send it to the General Department of Taxation for consideration and approval of the annual plan and thematic inspection .

b.3) The General Department of Taxation prepares and approves its own examination plan and thematic , and sends it to the Inspectorate of the Ministry of Finance for the approved plan.

c) Every year , the tax authority conducts the review and adjustment of the plan , thematic examination for the following cases:

c.1) At the request of the Minister of Finance, or the head of the superior tax authority;

c.2) At the proposal of the head of the tax agency assigned the task of planning and thematic examination.

c.3) Due to duplicate handling in test operation.

When adjusting plans or topics, tax authorities must clearly state the reasons for the adjustment and report them to the agency approving the plans and topics for adjustment.

d) In addition to the above- mentioned annual plans and thematic inspection , during the year tax authorities at all levels can develop thematic plans at the request of the heads of tax agencies together with them. level or as directed by superiors. The formulation of thematic plan must be carried out according to the principle of risk management and approved by the head of the tax authority at the same level and reported to the superior.

3. The handling of duplication in test operations

a) In case the subject of inspection by the tax authority of a lower level, if there is an overlap in the subject of examination with the tax examination and examination plan of the State Inspectorate, the State Auditor or the tax authority; superiors shall comply with plans of the State Inspectorate, State Audit, and superior tax authorities;

b) For cases of overlapping subjects in the tax authority's examination plan with other state agencies, the head of the tax agency shall coordinate with the head of the state agency in order to have the overlap. handle and report to the agency approving the plan when necessary.

Publicize annual examination plans and topics .

Annual inspection plans and topics (including post-adjusted plans and topics) must be publicized on the tax authority's website or notified to taxpayers and tax authorities directly. taxpayer management (written notice or phone or email) within 30 working days from the date of issuance of the decision approving or adjusting the inspection plan or subject .

5. Order and procedures for tax inspection at the taxpayer's office

a) Issuance of the decision on tax examination

The tax authority shall issue a tax examination decision for the case specified in Article 110 of the Law on Tax Administration . The tax inspection at the taxpayer's office is only conducted when there is a decision on tax examination at the taxpayer's office.

The tax authority shall issue a decision on tax inspection for risky contents and periods, except for tax refund inspection. The tax examination decision is made according to form No. 04/KTT enclosed with Appendix I of this Circular.

The inspection period is determined according to the provisions of Clause 4, Article 110 of the Law on Tax Administration . In case of extension, the head of the inspection team shall report to the person competent to issue the decision on extension according to form No. 05/KTT issued together with Appendix I of this Circular.

b) The inspection according to the decision on tax inspection must be conducted within 10 working days from the date of issuance of the decision on inspection, except for the case where the decision on tax examination must be annulled, made according to form No. 06/KTT original. promulgated together with Appendix I of this Circular or postpone the inspection time.

At the beginning of the tax examination, the head of the tax examination team is responsible for announcing the tax examination decision, making a record of the announcement and explaining the content of the inspection decision so that the taxpayer understands and is responsible for complying with the decision. test. The minutes of announcement of the inspection decision are made according to form No. 07/KTT issued together with Appendix I of this Circular.

c) In case the taxpayer makes a written request to postpone the time of conducting the examination, the document must clearly state the reason and the delay time. or if the tax authority has a force majeure reason to postpone the inspection, the tax authority shall send a written notice to the taxpayer before the expiration of the time limit for announcing the inspection decision, using form No. 08/KTT. promulgated together with Appendix I of this Circular.

During the inspection, if there is a force majeure reason, and it is not possible to continue the inspection, the head of the inspection team shall report to the issuer of the examination decision to suspend the inspection . The pause time does not count during the test period.

d) In case during the tax examination, there is a need to adjust the examination decision (replacing the head of the delegation, member or adding members of the inspection team, adding content, examination period, or reducing the number of changes) the head of the examination team must report to the competent person for promulgation of a decision on adjustment of the inspection decision. The decision to adjust the inspection decision is made according to the form No. 09/KTT , 10/KTT , 11/KTT issued together with Appendix I to this Circular.

d) Minutes of tax examination

dd.1) At the end of tax inspection at the taxpayer's office, the examination team shall make a draft inspection record using form No. 12/KTT issued together with Appendix I of this Circular and publicly announce it to the examination team. inspectors and taxpayers for comments and explanations. Opinions and explanations of taxpayers must be kept together with the draft minutes (if any). Minutes of publicity of draft inspection minutes, made according to form No. 13/KTT issued together with Appendix I of this Circular.

The explanation, completion and signing of the examination record between the examination team and the taxpayer must be done within 05 working days from the date of completion of the inspection. If taxpayers still have opinions, they shall be recorded in the Minutes or kept together with the signed Minutes. The inspection record must be signed by the head of the inspection team and the taxpayer (or the taxpayer's legal representative) on each page, stamped by the taxpayer if the taxpayer is an organization with its own seal (including including private marks, border between pages of the minutes).

dd.2) If there are still problems with mechanisms and policies that must be consulted, they shall be recorded in the minutes. When there is a written reply, the inspection team or the examination division is responsible for making an appendix to the minutes with the taxpayer using form No. 14/KTT issued together with Appendix I of this Circular for handling in accordance with regulations of law. law.

dd.3) In case the taxpayer fails to sign the examination minutes upon the expiration of the prescribed time limit , the head of the inspection team must make a record of administrative violations on failure to sign the minutes and report to the competent person to issue a decision. execute decisions on sanctioning administrative violations according to regulations, and at the same time request taxpayers to sign inspection records.

e) Processing tax examination results

e.1) Within 03 working days from the date of signing the examination record with the taxpayer, the head of the inspection team must report the inspection results to the leader of the inspection division and the person who issued the inspection decision.

In case the examination results lead to tax handling or administrative sanctioning, the head of the tax agency shall issue a decision on handling tax violations or must transfer the dossier to a person with sanctioning competence. In case the inspection results are not subject to tax or administrative sanctions, the person who issued the inspection decision shall issue the inspection conclusion using the form No. 15/KTT attached to Appendix I to this Circular.

e.2) If through tax inspection, it is discovered that tax violations show signs of tax evasion or tax fraud, within 05 working days from the date of completion of the inspection, the inspection team shall be responsible responsible for reporting to the head of the tax authority to consider conducting an inspection or to transfer the examination dossier to the investigating agency in accordance with law.

The order, procedures and time limit for issuing decisions on handling of tax violations , transferring dossiers to persons with sanctioning competence for implementation or transferring examination dossiers to investigating agencies shall comply with the provisions of this Law. administrative violations, the Criminal Procedure Law, guiding documents, and the Government's Decree No. 125/2020/ND-CP dated October 19, 2020 on penalties for administrative violations in taxation and chemistry. single .

g) The inspection at the taxpayer's office is recorded in an electronic diary.

6. Supervision of the examination Team

a) The supervision of the activities of the tax examination team at the taxpayer's office shall be carried out for all tax inspection teams and implemented in the form of the person who issues the decision on self-monitoring or assigning supervision.

In case the person issuing the decision on tax inspection conducts the supervision by himself or herself, it is specified in Q on the inspection decision. In case supervision is assigned, the person who issues the inspection decision shall issue the supervision decision.

b) The supervision decision shall be sent to the tax examination team, supervisor, tax inspected subjects, relevant agencies, organizations and individuals and announced at the same time as the inspection decision is announced . at the taxpayer's office.

c) The supervision of the activities of the tax inspection team at the taxpayer's office is carried out regularly from the date of publication of the inspection decision to the end of the inspection period at the taxpayer's office and must To comply with the law, ensure accuracy, objectivity, publicity, democracy and timeliness.

7. The database serving the implementation of the procedures specified in Clause 5 of this Article, if the conditions for using information technology applications are satisfied, it is not necessary to be conducted at the head office of the user. taxpayer.

Chapter IX

TAX MANAGEMENT FOR E-COMMERCE BUSINESS, DIGITAL-BASED BUSINESS AND OTHER SERVICES OF FOREIGN SUPPLIERS WITHOUT PERMANENT ESTABLISHMENT IN VIETNAM

Article 73. Organizations and individuals involved in tax administration for e-commerce business, digital-based business and other services of overseas suppliers do not have a permanent establishment in Vietnam

1. An overseas supplier without a permanent establishment in Vietnam that conducts e-commerce, digital-based business and other services with organizations and individuals in Vietnam (later this is called overseas supplier) .

2. Organizations and individuals in Vietnam purchase goods and services from overseas suppliers.

3. Tax organizations and agents operating under Vietnamese law and authorized by overseas suppliers to perform tax registration, tax declaration and tax payment in Vietnam.

4. Commercial banks, payment intermediary service providers and other organizations and individuals have rights and obligations related to e-commerce business, business on digital platforms and other services of overseas suppliers.

Article 74. Registration of electronic tax transactions

1. An overseas supplier shall register for an electronic tax transaction together with the first tax registration through the website of the General Department of Taxation when registering for an electronic transaction . ensure that the following conditions are met: Being able to access and use the Internet; have an email address to deal with the tax authority directly.

2. The overseas supplier registers an official email address to receive all notifications in the process of conducting electronic transactions with the tax authorities directly managing.

3. After successfully completing the tax registration procedure for the first time, the website of the General Department of Taxation sends information about the electronic transaction account and tax identification number to the email address of the taxpayer . register to carry out tax procedures on the website of the General Department of Taxation.

Article 75. Tax identification numbers

Tax code in case the overseas supplier directly or authorizes registration, declaration , Tax payment shall comply with the provisions of Circular No. 105/2020/TT-BTC dated December 3, 2020 of the Ministry of Finance guiding tax registration.

Article 76. Direct tax registration of overseas suppliers

1. Dossier for tax registration for the first time:

The overseas supplier shall register for tax directly using form No. 01/NCCNN enclosed with Appendix I of this Circular on the website of the General Department of Taxation.

2. Dossier for change of tax registration information:

The overseas supplier shall submit an application for change of tax registration information using form No. 01-1/NCCNN attached to Appendix I of this Circular to the tax authority directly managing it on the website of the General Department of Taxation. Department of Taxation.

3. The overseas supplier uses the electronic transaction authentication code issued by the tax authority through the website of the General Department of Taxation to authenticate when registering for tax.

Article 77. Direct tax declaration and calculation of overseas suppliers

1. The overseas supplier shall declare tax directly at the website of the General Department of Taxation, using the electronic transaction authentication code issued by the tax authority through the portal of the General Department of Taxation. Tax and send the electronic tax return file to the tax authority directly managing it, as follows:

- a) Tax declaration for overseas suppliers is a tax declared and paid quarterly.
- b) Electronic tax declaration form No. 02/NCCNN attached to Appendix I of this Circular.
- c) Overseas suppliers pay value -added tax and corporate income tax according to the ratio method on revenue .
 - c.1) Value-added taxable revenue is the revenue that the overseas supplier receives .
 - c.2) Revenue subject to corporate income tax is the revenue received by the overseas supplier.
- d) Percentage for calculating value added tax on turnover as prescribed in Point b, Clause 2, Article 8 of Decree No. 209/2013/ND-CP dated December 18, 2013 of the Government detailing and guiding the implementation of a number of articles of the Law on Value Added Tax.
- dd) Percentage for calculating corporate income tax on turnover according to the provisions of Clause 3, Article 11 of Decree No. 218/2013/ND-CP dated December 26, 2013 of the Government detailing and guiding implementation of the Law on corporate income tax.

2. In case, after completing tax declaration and payment procedures, overseas suppliers discover errors or omissions, they shall declare and adjust the payable tax amounts arising in Vietnam according to form No. 02/NCCNN promulgated together with Appendix I of this Circular.

3 . Principles of determining revenue generated in Vietnam for tax declaration and calculation are as follows:

a) Types of information used to identify transactions of buying organizations and individuals goods, services arose in Vietnam as follows:

a.1) Information related to the payment of organizations and individuals in Vietnam , such as credit card information based on bank identification number (BIN) , bank account information or other information similar to that used by purchasing organizations and individuals to make payments with overseas suppliers .

a.2) Information on the organization's (individual's) residence status in Vietnam (information on billing address, shipping address, home address or similar information that the organization (individual) has in mind) purchase declared with overseas suppliers).

a.3) Access information of organizations (individuals) in Vietnam , such as information about SIM card's country phone area code, IP address, fixed line location or other information Similar to organizations and individuals buying goods .

b) When determining a transaction arising in Vietnam for tax declaration and calculation, the overseas supplier shall do the following:

b.1) Using 02 non-conflicting information, including one related to the payment of the organization (individual) in Vietnam and one information about the status of residence or information about the access of the organization (individual) in Vietnam. organizations and individuals in Vietnam mentioned above .

b.2) In the case related to the payment of organizations or individuals that cannot be collected or conflicted with the remaining information, the overseas supplier is allowed to use 02 non-conflicting information including including one information about the status of residence and one information about the access of organizations and individuals in Vietnam.

4. The overseas supplier shall use the electronic transaction authentication code issued by the managing tax agency directly for authentication when declaring and adjusting.

5. After the overseas supplier makes tax declaration and adjustment declaration (if any) , the managing tax authority shall directly issue and notify the overseas supplier the identification code of the amount payable to the state budget. state to serve as a basis for overseas suppliers to pay taxes.

6. The foreign supplier is responsible for storing the information used to determine the transaction of the organization or individual purchasing goods arising in Vietnam according to the provisions of Clause 3 of this Article for payment, inspection by tax authorities. The archiving shall comply with the relevant provisions of the Tax Administration Law.

7 . If the supplier is located abroad in a country or territory that has signed a tax agreement with Vietnam, the procedures for tax exemption or reduction shall be carried out in accordance with the Agreement on avoidance of double taxation as prescribed in Article 62. This circular.

Article 78. Direct tax payment of overseas suppliers

1. For overseas suppliers, after receiving the identification code of the amount payable to the state budget directly notified by the tax authority, the overseas supplier shall pay tax in a freely convertible foreign currency to the state budget revenue account according to the notice on the website of the General Department of Taxation. . _ _

2. In case the overseas supplier pays more than the payable tax amount according to the declaration, the overseas supplier may offset the payable tax amount in the next tax period.

Article 79. Authorize to perform tax registration, tax declaration and tax payment in Vietnam by overseas suppliers

1. In case the overseas supplier authorizes an organization or tax agent to operate under Vietnamese law (hereinafter referred to as the authorized party), the authorized party is responsible for performing the following tasks: tax procedures (tax registration , declaration, tax payment) according to the contract signed with the supplier abroad. Based on the scope of authorization and responsibilities of each party specified in the authorization contract, the authorized party shall carry out the corresponding tax procedures specified in Articles 76 , Article 77 and Article 78 of this Circular for overseas supplier.

2. In case a foreign supplier has directly registered for tax, declared and paid tax in Vietnam, but switches to authorizing an organization or tax agent to declare and pay tax on its behalf, at least 5 working days before On the effective date of the authorization contract, the overseas supplier must notify the tax authority directly managing it by changing the information according to form No. 01-1/NCCNN attached to Appendix I to this Circular. and attach relevant documents.

a) The foreign supplier is responsible for providing complete and accurate documents, records, documents and necessary information related to the completion of tax procedures under the contract signed between the two parties.

b) In case the overseas supplier signs an authorization contract with the tax agent, the tax agent's legal representative shall sign and stamp the legal representative of the taxpayer on the document. transactions with tax authorities. The tax return must have the full name and number of the tax agent's practicing certificate. Documents and records of tax agency transactions performed only within the scope of authorized tax procedures stated in the signed tax procedure service contract.

3 . The authorized party is responsible for accurately and timely providing at the request of the tax authorities documents and vouchers to prove the accuracy of tax declaration, tax payment, request for exempted tax amount, number reduced tax (if any).

4 . The tax administration agency is directly responsible for providing the account and password to log in to the General Department of Taxation's web portal to the authorized party to carry out the authorized tax procedures and send relevant notices. to the authorized tax procedure during the electronic transaction to the email address of the authorized party.

Article 80. Responsibilities of tax authorities in tax administration for e-commerce business, business on digital platforms and other services performed by overseas suppliers

1. The General Department of Taxation is the tax authority that directly administers taxes to overseas suppliers, is responsible for granting tax identification numbers to overseas suppliers according to regulations, receiving tax declarations and performing other tax procedures. work related to tax declaration and payment of overseas suppliers.

2. Update the list of foreign suppliers directly or authorized to register tax , declare tax on the website of the General Department of Taxation .

3. Cooperate with relevant agencies to identify and announce the names and website addresses of overseas suppliers that have not yet registered, declared and paid tax but have done so by buyers of goods and services. transactions arising in Vietnam.

4 . Tax authorities in Vietnam have the right to coordinate with overseas tax authorities to exchange and urge overseas suppliers to declare and pay tax; arrears tax collection for overseas suppliers if it is proved that the overseas suppliers have not properly declared and paid tax ; coordinate with competent authorities to implement and handle measures as prescribed by law for cases where overseas suppliers do not comply with tax obligations in Vietnam .

Article 81. Responsibilities of relevant organizations and individuals in Vietnam in case of purchasing goods and services from overseas suppliers

1. Organizations established and operating under Vietnamese law, organizations registered to operate under Vietnamese laws purchase goods and services from overseas suppliers or distribute goods or provide services on behalf of overseas suppliers but the overseas suppliers do not register for tax, declare tax, paying tax in Vietnam according to the provisions of Articles 76, Article 77, Article 78, Article 79 of this Circular , the organization purchasing goods or services or distributing goods or services on behalf of overseas suppliers, they are obliged to declare, withhold and pay tax on behalf of overseas suppliers the payable tax amount as prescribed in this Circular . Circular No. 103/2014/TT-BTC dated August 6, 2014 of the Ministry of Finance.

2. Individuals who purchase goods or services from overseas suppliers but the overseas suppliers do not register for tax, declare tax or pay tax in Vietnam according to the provisions of Articles 76 and 77, Article 78 , Article 79 In this Circular , commercial banks and payment intermediary service providers are responsible for withholding and paying on behalf of according to the provisions of Point a, Clause 3, Article 30 of Decree No. 126/2020/ND-CP .

The General Department of Taxation is responsible for notifying the name and website address of the overseas supplier that has not yet registered, declared and paid tax but the goods or service buyer has made transactions to the Bank's Head Office. goods, organizations providing intermediary payment services. The head office is responsible for notifying the list of overseas suppliers to the bank's branches so that the branches can declare, deduct and pay tax obligations when making payments for transactions with overseas suppliers according to the provisions of Decree No. 70/2014/ND-CP dated July 17, 2014 of the Government detailing the implementation of a number of articles of the Ordinance on Foreign Exchange and the Ordinance on Amendments and Supplements. supplement a number of articles of the Ordinance on Foreign Exchange. The tax amount declared, withheld and paid on behalf of is determined on the basis of the revenue received by the overseas supplier , the percentage for calculating value-added tax and calculating corporate income tax on the turnover according to the law. specified at Points d, dd, Clause 1, Article 77 of this Circular . In case it is not possible to determine the type of goods or services of each transaction, the percentage of % shall be applied to calculate value-added tax and corporate income tax according to the highest rate.

3. No later than the 20th of each month, commercial banks and payment intermediary service providers shall declare and remit into the state budget the deducted and remitted amounts on behalf of the taxpayers' payable tax obligations. provided overseas according to form No. 03/NCCNN issued together with Appendix I of this Circular.

4. In case an individual purchases goods or services from a foreign supplier with payment by card or other forms, which a commercial bank or intermediary payment service provider cannot deduct, If the payment is made on behalf of the commercial bank, the organization providing intermediary payment services is responsible for monitoring the amount of money transferred to the overseas supplier and periodically sending it to the General Department of Taxation on the 10th day of each month. Form No. 04/NCCNN promulgated together with Appendix I to this Circular.

5. The declaration, deduction, payment and monitoring of the money transferred to overseas suppliers by commercial banks or payment intermediary service providers as prescribed in Clauses 2 and 3, 4 Article 81 This Circular shall be implemented since the General Department of Taxation sends a notice to the head office of the bank or the organization providing intermediary payment services.

Chapter X

FUNDING FOR COLLECTION MANDATE

Article 82. Funding for collection mandate

1. Contents of expenditures for collection mandate

Tax offices authorize organizations and individuals to collect a number of taxes and other state budget revenues under the management of the following tax authorities:

- a) Agricultural land use tax of households and individuals;
- b) Non-agricultural land use tax of households and individuals;
- c) Tax for business households and individuals paying tax by the presumptive method;
- d) License fees and environmental protection fees for business households and individuals paying tax by the presumptive method;
- dd) Other taxes and other state budget revenues if so agreed by the Minister of Finance.

2. Fees for collection authorization:

The amount of authorized revenue for the revenues specified in Clause 1 of this Article is determined by the percentage of the total tax and other state budget revenues specified in the collection authorization contract.

Tax authorities shall develop an appropriate amount of authorized revenue to meet the requirements of tax collection management for each locality . acceptance. The contents of authorized expenditures collected are arranged outside the norm of administrative expenses and are assigned in the regular operation expenditure estimate of the Tax Authority as prescribed.

3. Estimating, managing, using, paying and finalizing authorized revenue sources.

a) Making estimates: At the time of making annual estimates , based on the contents and expenditure levels prescribed by competent authorities, estimate the state budget revenues that are authorized to collect and the implementation of the previous year's estimate, the estimate for this year's estimate to be made in order to estimate the authorized revenue for the year of the general plan in the state budget expenditure estimate of the General Department of Taxation and send it to the Ministry of Finance according to regulations.

b) Management and use: Estimates of authorized funds collected are assigned in the annual regular state budget expenditure estimates of the General Department of Taxation. The use of revenue authorization funds must be in accordance with the purposes, subjects, contents, spending levels and collection authorization contracts as prescribed. The authorized funds collected at the end of the year that have not been used up will be carried over to the next year for continued use.

c) Accounting and settlement : The General Department of Taxation opens accounting books for recording and accounting according to the accounting accounts, the state budget catalog and summarizing the final settlement of authorized revenue in the annual budget settlement report according to regulations. current regulations .

Chapter XI

SOME OTHER PROBLEMS

Article 83. Tax administration coordination for defense and security enterprises

The General Department of Taxation cooperates with the Finance Department - the Ministry of National Defense, the Department of Planning and Finance - the Ministry of Public Security to monitor, inspect and urge defense and security companies to declare, pay and finalize taxes. corporate income tax arising from production and trading of goods and services, serving national defense and security purposes, and other production and trading activities of products, goods and services as prescribed.

Article 84. Use of the national database on population and the national database on citizen identification

When the papers on the citizen's identity, identity and residence are included in the dossier specified in this Circular and have been abolished by the national population database, the national database on about residency and the national database of citizen identification, then Tax authorities are responsible for using information in the national database on population, national database on residence and national database on citizen identification on the basis of exchange and provision of information. information between state management agencies as prescribed at Point c, Clause 2, Article 26 of Decree No. 126/2020/ND-CP to settle administrative procedures for taxpayers according to regulations .

Article 85. Language used in transaction documents with tax authorities

The language used in the tax file is Vietnamese. Documents in foreign languages must be translated into Vietnamese. Taxpayers sign and stamp on the translation and take responsibility before law for the content of the translation. If a document in a foreign language has a total length of more than 20 A4 pages, the taxpayer shall provide a written explanation and request to translate only the contents and terms relevant to the determination of tax liability.

For the application file for tax exemption or reduction under the Tax Agreement, depending on the nature of each type of contract and the requirements of the tax authority (if any), the taxpayer needs to translate the contents of the contract such as: name of the contract, name of terms in the contract, time of contract performance or actual time the foreign contractor's expert is present in Vietnam (if any), responsibilities and commitments of each party; regulations on security and product ownership (if any), subjects authorized to sign contracts, contents related to tax liability determination and similar contents (if any); and enclosed with a copy of the contract certified by the taxpayer.

The consular legalization of papers and documents issued by a foreign competent authority is only required in specific cases guided in Articles 30, 62 and 70 of this Circular.

Article 86. Time limit for filing tax returns and deadlines for tax payment

The deadline for submitting tax declaration dossiers complies with Clauses 1, 2, 3, 4, 5, Article 44 of the Law on Tax Administration and Article 10 of Decree No. 126/2020/ND-CP . Tax payment deadlines comply with Clauses 1, 2, 3, Article 55 of the Law on Tax Administration and Article 18 of Decree No. 126/2020/ND-CP . In case the deadline for submitting tax declaration dossiers and tax payment deadlines coincide with a prescribed holiday, the time limit for submitting tax declaration dossiers and tax payment deadlines is the next working day of that holiday as prescribed in Clause 1 of this Article. Social legal.

Chapter XII

TERMS ENFORCEMENT

Article 87. Effect

1. This Circular takes effect from January 1 , 2022 .
2. The tax declaration form prescribed in this Circular is applied for tax periods starting from January 1, 2022 onward. The tax finalization declaration for the tax period 2021 is also applied according to the application form specified in this Circular .
- 3 . This Circular annuls:
 - a) Circular No. 156/2013/TT-BTC dated November 6, 2013 of the Ministry of Finance guiding the implementation of a number of articles of the Law on Tax administration; Law amending and supplementing a number of articles of the Law on Tax administration and Decree No. 83/2013/ND-CP dated 22/7/2013 of the Government ;
 - b) Circular No. 99/2016/TT-BTC dated June 29, 2016 of the Ministry of Finance guiding the management of VAT refund ;
 - c) Circular No. 31/2017/TT-BTC dated April 18, 2017 amending and supplementing a number of articles of Circular No. 99/2016/TT-BTC dated June 29, 2016 of the Ministry of Finance guiding the management VAT refund management;
 - d) Circular No. 208/2015/TT-BTC dated December 28, 2015 of the Ministry of Finance regulating the activities of tax advisory councils of communes, wards and townships;
 - dd) Circular No. 71/2010/TT-BTC dated May 7, 2010 of the Ministry of Finance guiding tax assessment for car and motorcycle business establishments, recording the selling price of cars and two-wheelers. put the machine on the invoice delivered to the consumer lower than the normal transaction price in the market ;
 - e) Circular No. 06/2017/TT-BTC dated January 20, 2017 of the Ministry of Finance amending and supplementing Clause 1, Article 34a of Circular No. 156/2013/TT-BTC dated November 6, 2013 of the Ministry of Finance. guiding the implementation of a number of articles of the Law on Tax Administration (added in Clause 10, Article 2 of Circular 26/2015/TT-BTC) ;
 - g) Circular No. 79/2017/TT-BTC dated August 1, 2017 of the Ministry of Finance amending and supplementing Item b1 Point b Clause 4 Article 48 Circular No. 156/2013/TT-BTC dated November 6/ 2013 of the Ministry of Finance guiding the implementation of a number of articles of the Law on Tax Administration.
4. This Circular annuls the contents of the following Circulars:
 - a) Article 1 Circular No. 119/2014/TT-BTC dated 25/8/2014 of the Ministry of Finance amending Circular 156/2013/TT-BTC, 111/2013/TT-BTC, 219/2013/TT-BTC, 08/2013/TT-BTC, 85/2011/ TT-BTC, 39/2014/TT-BTC and 78/2014/TT-BTC to reform and simplify tax administrative procedures;
 - b) Article 14, Article 15, Article 16, Article 17, Article 18 , Article 19, Article 20, Article 21 Chapter IV Circular No. 151/2014/TT-BTC dated October 10, 2014 of the Ministry of Finance guiding the

implementation of Decree No. 91/2014/ND-CP dated October 1, 2014 of the Government on amending and supplementing a number of articles in Decrees providing for tax;

c) Article 2 Circular No. 26/2015/TT-BTC dated February 27, 2015 of the Ministry of Finance providing guidance on value-added tax and tax administration in Decree No. 12/2015/ND-CP dated February 12, 2015 of the Government detailing the implementation of the Law on Amendment of Taxes. amending and supplementing a number of articles of the Tax Laws and amending and supplementing a number of articles of the tax decrees and amending and supplementing a number of articles of the Circular No. 39/2014/TT-BTC dated 31/31 3/2014 of the Ministry of Finance on invoices for selling goods and providing services;

d) Article 17, Clause 3, Article 18 of Circular No. 84/2016/TT-BTC dated June 17, 2016 of the Ministry of Finance on guiding procedures for state budget collection and payment for taxes and domestic revenues;

D) Article 3 Circular No. 130/2016/TT-BTC dated August 12, 2016 of the Ministry of Finance guiding the Government's Decree No. 100/2016/ND-CP dated July 1, 2016 detailing the implementation of the law amending and supplementing a number of articles of the law on price tax. value-added tax, the law on excise tax and the law on tax administration, and amending a number of articles in tax circulars;

e) Article 3, Article 4, Article 12, Article 20 and Article 23 of Circular No. 36/2016/TT-BTC dated February 26, 2016 of the Ministry of Finance guiding the implementation of tax regulations for organizations and individuals conducting oil and gas prospection, exploration and exploitation activities in accordance with the provisions of the Petroleum Law;

g) Article 4, Article 25 and Article 26 of Circular No. 176/2014/TT-BTC dated November 17, 2014 of the Ministry of Finance providing guidance on tax for oil and gas prospection, exploration, field development and exploitation of the Vietnam-Russia joint venture "Vietsovetropet" from block 09-1 under the 2010 Agreement and Protocol 2013;

H) Article 3, Article 4, Point b, Clause 1, Article 7 and Points c, d, dd, Clause 2, Article 7 of Circular No. 22/2010/TT-BTC dated February 12, 2010 of the Ministry of Finance guiding the implementation of Decree No. 100/2009/ND-CP dated November 3, 2009 of the Government stipulating the collection of surcharges for the oil and gas profits divided by oil and gas contractors. when crude oil price volatility increases;

i) Clause 2, Clause 3, Clause 4, Section II, Part B and Clauses 2, 3, and 4, Section IV, Part B of Circular No. 56/2008/TT-BTC dated June 23, 2008 of the Ministry of Finance guiding the declaration, payment and finalization of State revenues specified in Article 18 of the Regulation on financial management of the parent company - Vietnam Oil and Gas Group. issued together with Decree No. 142/2007/ND-CP dated September 5, 2007 of the Government.

k) Points a, b, Clause 1, Article 21 of Circular No. 72/2014/TT-BTC dated May 30, 2014 of the Ministry of Finance providing for the refund of value added tax on goods brought by foreigners and Vietnamese residing abroad when leaving the country (amended and supplemented according to the provisions of law). Clause 15, Article 1 of Circular No. 92/2014/TT-BTC dated December 31, 2019 of the Ministry of Finance) on the application file for payment and refund for banks that are value-added tax refund agents;

l) Clause 2, Article 3 of Joint Circular No. 206/2014/TTLT/BTC-BQP dated December 24, 2014 of the Ministry of Finance and the Ministry of National Defense guiding the declaration and payment of taxes and state budget revenues for units and enterprises under the Ministry of National Defense;

m) Point b, Clause 2, Section II of Joint Circular No. 85/2005/TTLT/BTC-BCA dated September 26, 2005 between the Ministry of Finance and the Ministry of Public Security guiding the implementation of tax policies and state budget collection for the production, business, and service activities of units under the Ministry of Public Security;

n) Article 5; Article 6; Article 24; Clause 1, Points a, b, c, d, dd, e.3, e.4, e.5, e.6, e.7 Clause 2, Clause 7, Clause 8, Article 26 of Circular No. 111/2013 /TT-BTC dated August 15, 2013 of the Ministry of Finance guiding the implementation of the Law on Personal Income Tax, the Law amending and supplementing a number of articles of the Law on Personal Income Tax and Decree No. 65/2013/ND-CP of the Government The Government shall detail a number of articles of the Law on Personal Income Tax and the Law amending and supplementing a number of articles of the Law on Personal Income Tax.

o) Clause 1, Clause 2, Points a.1, a.2, a.3, a.4, b, c, d, dd clause 3, clause 4, points b, c, d, dd clause 6 Article 21 ; Article 22; Article 23; Article 24 ; Appendix 02 and form of Circular No. 92/2015/TT-BTC dated June 15, 2015 of the Ministry of Finance guiding the implementation of value-added tax and personal income tax for resident individuals with activities business; guiding the implementation of a

number of amendments and supplements to personal income tax specified in the Law amending and supplementing a number of articles of the Law on Taxation No. 71/2014/QH13 and Decree No. 12/2015/ Decree-CP dated 12/02/2015 of the Government detailing the implementation of the Law amending and supplementing a number of articles of the Law on Taxation and amending and supplementing a number of articles of the Decrees on Taxation.

5. Tax registration, declaration and payment for overseas suppliers specified in Articles 76, 77, Article 78 and Article 79 of this Circular shall be effected from the time of notification of the General Department of Taxation. about the tax registration, declaration and payment system of overseas suppliers on the portal coming into operation.

6 . Legal documents referred to for application in this Circular are amended, supplemented or replaced with new legal documents, such new documents shall apply.

Article 88. Transitional provisions

1. The decision on extension of tax payment, the decision on gradual payment of tax arrears , and the notice on acceptance of non-payment of late payment interest that were issued before the effective date of this Circular shall be implemented until the expiration of the time specified in the decision or notice. newspaper.

2. Overpaid amounts of taxpayers as prescribed in Article 26 of this Circular (including amounts incurred before the effective date of this Circular) , tax authorities shall carry out non-refundable handling procedures. overpaid tax, late payment interest and fines as prescribed in Article 26 of this Circular.

3 . For individuals submitting PIT declaration dossiers for real estate transfer, the deadline for submitting tax declaration dossiers shall continue to comply with the guidance in Clause 11 Article 2 of Decree No. 12/2015/ND-CP dated December 31, 2015. January 12, 2015 of the Government and Clause 5, Article 21 of Circular No. 92/2015/TT-BTC dated June 15, 2015 of the Ministry of Finance.

4. For hydroelectric power plants that have been guided by the Ministry of Finance on the allocation of tax obligations before this Circular takes effect, they will continue to comply with the instructions provided by the Ministry of Finance.

5. For taxpayers providing telecommunications services with dependent accounting branches in a province other than their headquarters and participating in the business of telecommunications services, postpaid charges are specified in Clause 4, Article 20 of this Circular. Circular No. 219/2013/TT-BTC dated December 31 , 2013 of the Ministry of Finance, taxpayers shall submit tax declaration dossiers according to form No. 01/GTGT , appendix of the table of distribution of value added tax payable to localities. where they are entitled to revenue according to the form No. 01-6/GTGT promulgated together with Appendix II of this Circular to the tax authority directly managing them.

Article 89. Responsibilities for implementation

1. Tax authorities at all levels are responsible for disseminating and guiding organizations, individuals and taxpayers to comply with the contents of this Circular.

2. Organizations, individuals and taxpayers regulated by this Circular shall fully comply with the instructions in this Circular.

In the course of implementation, if there are difficulties or problems, organizations and individuals are requested to promptly report them to the Ministry of Finance for timely settlement.

**pp. MINISTER
DEPUTY MINISTER**

Receiving places:

- Central Office and Party Committees;
- Office of the National Assembly; - Office of the President;
- Office of the General Secretary; - Supreme People's
Procuracy; - Supreme People's Court; - State Audit; -
Ministries, horizontal agencies Ministries, Governmental
agencies, - Central agencies of mass organizations; -
People's Councils, People's Committees, Departments of
Finance, Departments of Taxation, State Treasuries of
provinces and centrally run cities; - Official Gazette; -
Document Inspection Department (Ministry of Justice); -
Government Website; - Website of Ministry of Finance;
Website of the General Department of Taxation;- Units
under the Ministry of Finance;- Save: VT, TCT (VT, CS).

Tran Xuan Ha

APPENDIX I

LIST OF FORMS

(Attached to Circular No. 80/2021 /TT-BTC dated September 29, 2021 of the Minister of Finance)

No.		Form No.	Form name	Number of pages	Article, Chapter
1. Tax advisory council form				chapter II	
1	1	07-1/HDTV	Decision on the establishment of the Tax Advisory Council	2	
2	2	07-2/HDTV	Advisory Council meeting minutes	1	
3	3	07-3/HDTV	Expected list of revenue and tax rates of business households and individuals	1	
4	4	07-4/HDTV	List of business households, business individuals adjusting information and tax money	1	
5	5	07-5/HDTV	Announcement of consulting results on revenue and tax rates of business households and individuals	1	
6	6	07-6/HDTV	Notice of consulting results on tax adjustment of business households and individuals	1	
7	7	07-7/HDTV	Announcement of the results of set up, tax calculation and settlement of tax adjustments	1	
2. Form of late payment interest and exemption from late payment interest				Chapter IV	
8	1	01/TTN	Notice of tax owed	1	
9	2	02/TTN	Notice of tax owed	1	
10	3	03/TTN	Notice the amount of late payment is reduced	1	
11	4	01/KTCN	Written request not to charge late payment fee	2	
12	5	02/KTCN	Written certification of the unit using state budget capital that the taxpayer has not been paid	1	
13	6	03/KTCN	Notice of payment of tax debt owed to the state budget	1	
14	7	04/KTCN	Notice of disapproval without late payment fee	1	
15	8	05/KTCN	Notice of approval not to charge late payment	2	
16	9	01/MTCN	Written request for exemption of late payment interest	1	
17	10	02/MTCN	Decision on exemption of late payment interest	1	
18	11	03/MTCN	Notice of disapproval of late payment fee exemption	1	

3 . Tax payment extension form				Chapter IV	
19	1	01/GHAN	Written request for extension of tax payment	2	
20	2	02/GHAN	Deciding on tax payment extension	2	
21	3	03/GHAN	Notice of disapproval of tax payment extension	1	
4. Form for handling overpaid tax, overpaid money, late payment interest and fines				Chapter IV	
22	1	01/DNXLNT	A written request for settlement of overpaid tax, late payment interest and fines	2	
23	2	01/DNKHT	Written refusal to receive the overpaid amount	1	
24	3	01/TB-XLBT	Notice of handling of overpaid tax, late payment interest and fine at the request of the taxpayer	2	
25	4	02/TB-KHTNT	Notice of < overpayment not eligible for settlement / overpayment over 10 years >	2	
26	5	01/QD-KHTNT	Decision on non-refundable overpayment	2	
27	6	01/DSKNT	List of overpayments	2	
5 . Tax refund form				Chapter V	
28	1	01/HT	Application for refund of state budget revenues	2	
29	2	02/HT	Application form for tax refund under a double taxation agreement or other international treaty	3	
30	3	01-1/HT	List of invoices and vouchers for purchased goods and services	1	
31	4	01-2/HT	List of customs declarations cleared	1	
32	5	01-3a/HT	List of value-added tax on purchased goods and services for diplomatic missions	3	
33	6	01-3b/HT	List of diplomatic officers eligible for VAT refund	1	
34	7	01-4/HT	List of VAT refund documents for foreigners on exit	1	
35	8	01/TB-HT	Notice of receipt of <application for tax refund /application for cancellation of application for tax refund>	1	
36	9	02/TB-HT	Notice of < acceptance/disapproval > <Dossier of request for tax refund/Dossier of request for cancellation of application for tax	2	

			refund>		
37	10	02-1/HT	List of tax payment documents	1	
38	1 1	03/TB-HT	Notice of improper application procedures	1	
39	1 2	04/TB-HT	Notice of < document not eligible for tax refund/ not eligible for tax refund >	2	
40	1 3	05/TB-HT	Notice of transfer of dossiers to pre-tax refund inspection	1	
41	1 4	01/QDHT	Decision on tax refund	2	
42	1 5	01/PL-HTNT	Appendix of refunded overpaid tax, late payment interest and fines	1	
43	1 6	02/QDHT	Decision on tax refund cum state budget clearing	3	
44	1 7	01/PL-BT	Appendix of payable tax, late payment interest and fines to be offset	1	
45	18	03/QD-THE	Decision on tax refund recovery	2	
46	19	01/ĐNHUY	Written request for cancellation of tax refund application	1	
6. Forms for provisions , handling errors and omissions, checking, adjusting information				Chapter VII	
47	1	01/TS	Written request for investigation	2	
48	2	01/TB-TS	Notice of <adjustment/non-adjustment> of information requested for tracing	2	
7 . Application form for tax exemption and reduction				Chapter VI	
49	1	01/MGTHE	Written request for tax exemption (reduction)	2	
50	2	02/MGTHE	Minutes of determining the extent and value of property damage	2	
51	3	03/MGTHE	Deciding on tax exemption	2	
52	4	03-1/MGTHE	Notice that <taxpayers are/are not eligible for tax exemption (reduction) under double taxation agreements and other international treaties>	2	
53	5	04/MGTHE	Notice about the fact that the taxpayer is not eligible for tax exemption (tax reduction)	1	
54	6	05/MGTHE	Notice of tax exemption for taxpayers according to the list	1	
55	7	06/MGTHE	V made a written request for royalty exemption	1	
56	8	01/HTQT	A written request for tax exemption or reduction under the tax agreement between Vietnam Namand... (name of the signatory	4	

			country, region, territory)		
57	9	02/HTQT	Application for deduction of tax paid abroad from tax payable in Vietnam	3	
58	1 0	01/TNKDCK	Certificate of securities trading activities (income from securities trading)	1	
59	1 1	01-1/HKNN	Income statement International transportation in case of ticket sales in Vietnam	1	
60	1 2	01-2/HKNN	Income statement of international transport in case of swapping or sharing seats.	1	
61	1 3	01/TBH-TB	Expected dossier : A written request for tax exemption or reduction under the Agreement on avoidance of double taxation between Vietnam Namand ... (name of signing region, territory) for foreign reinsurance-receiving organizations with income From business that does not follow the Vietnamese accounting systemNam	3	
62	14	01-1/TBH-TB	Appendix list of reinsurance contracts signed or expected to be signed	1	
63	15	02/TBH-TB	Official dossier : Written request for tax exemption or reduction under the Agreement on avoidance of double taxation between Vietnam Namand... (name of signing region, territory) for foreign reinsurance-receiving organizations with income From business that does not follow the Vietnamese accounting systemNam	3	
64	16	02-1/TBH-TB	Appendix list of performed reinsurance contracts	1	
65	17	01/DTA-MAP	Proposed Bilateral Agreement Procedure (MAP)	2	
66	18	01/DUQT	A written request for tax exemption (reduction) under an international treaty	2	
8 . Tax debt forgiveness form				Chapter VI	
67	1	01/XOANO	A written request for forgiveness of tax debt , late payment interest, and fines	1	
68	2	02/XOANO	Notify that you are not eligible for tax arrears, late payment interest, and fines	1	
69	3	03/XOANO	Notice of supplementing dossiers of tax arrears, late payment interest, fines	1	

70	4	04/XOANO	Decision on cancellation of tax, late payment interest and fines of the People's Committee	2	
71	5	05/XOANO	Decision to cancel tax debt, late payment interest and fines of the Corporation	2	
72	6	06/XOANO	BTC 's decision to cancel tax debt, late payment interest, and fines	2	
73	7	07/XOANO	Prime Minister 's decision on tax arrears, late payment interest and fines	2	
9 . Form for installment payment of tax arrears				Chapter VI	
74	1	01/NDAN	Written request for installment payment of tax debt	2	
75	2	02/NDAN	Request for performance of guarantee obligations	1	
76	3	03/NDAN	Notice of disapproval of installment payment of tax arrears	1	
77	4	04/NDAN	Decision on installment payment of tax debt	2	
78	5	05/NDAN	Verify letter of guarantee	1	
10 . Form for confirmation of the fulfillment of tax obligations				Chapter VII	
79	1	01/DNXN	A written request for certification of the fulfillment of tax obligations to the state budget	3	
80	2	01/TB-XNNV	Notice of < confirmation/nonconfirmation > of tax obligations to the state budget	2	
81	3	03/HTQT	Application for certification of tax paid in Vietnam for foreign residents	3	
82	4	04/HTQT	Certificate of income tax paid in Vietnam	3	
83	5	05/HTQT	Certificate of income tax paid in Vietnam for income from dividends, loan interests , royalties , and technical service fees	2	
84	6	06/HTQT	Application for confirmation of residence in Vietnam	2	
85	7	07/HTQT	Certificate of Residence	1	
11 . Tax examination				Chapter VIII	
86	1	01/KTT	Notice on the 1st explanation and supplement of information and documents	2	
87	2	02/KTT	Minutes of working on explanation, supplementing information and documents	2	

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88	3	03/KTT	Notice of explanation, supplement of information and documents for the 2nd time	2	
89	4	04/KTT	Deciding on Tax Examination	2	
90	5	05/KTT	Extension decision	1	
91	6	06/KTT	Decision to annul Examination Decision	1	
92	7	07/KTT	Minutes of announcement of Examination decision	1	
93	8	08/KTT	Notice of postponement of test time	1	
94	9	09/KTT	Decision on change of Head of Examination team	2	
95	10	10/KTT	Decision to adjust Examination team members	2	
96	11	11/KTT	Decision on adjustment of content, inspection period	1	
97	12	12/KTT	Minutes of tax Examination	4	
98	13	13/KTT	Minutes of publicity and handing over of draft inspection minutes	2	
99	14	14/KTT	Appendix of Examination minutes	2	
100	15	15/KTT	Conclusion Examination	2	
12. Tax Inspection					
101	1	01/TTrT	Decision on tax inspection	2	
102	2	02/TTrT	Decision on supervision of the inspection team's activities	2	
103	3	03/TTrT	Minutes on the announcement of the inspection decision	2	
104	4	04/TTrT	Notice of provision of information and documents for tax inspection	1	
105	5	05/TTrT	Minutes of dialogue and questioning	2	
106	6	06/TTrT	Decision on the seizure of money, objects, permits related to tax evasion, tax fraud	2	
107	7	07/TTrT	Minutes on the seizure of money, objects, permits related to tax evasion and tax fraud	3	
108	8	08/TTrT	Decision on handling of money, objects, and licenses that are seized	1	
109	9	09/TTrT	Minutes on return of money, objects, and temporary permits	2	
110	10	10/TTrT	Decision on sealing documents related to tax evasion and tax fraud	2	
111	11	11/TTrT	Minutes on sealing documents related to tax evasion and tax fraud	2	

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112	12	12/TTrT	Decision on opening (or canceling) sealing documents	1	
113	13	13/TTrT	Decision on inventory of assets related to inspection activities	2	
114	14	14/TTrT	Minutes on inventory of assets related to inspection activities	2	
115	15	15/TTrT	Decision on cancellation of asset inventory	1	
116	16	16/TTrT	Minutes of confirmation of inspection data	1	
117	17	17/TTrT	Minutes of inspection a	4	
118	18	18/TTrT	Appendix of inspection minutes	2	
119	19	19/TTrT	Report on inspection results	2	
120	20	20/TTrT	Conclusion on tax inspection	3	
121	21	21/TTrT	Decision on authorization to publicize tax inspection conclusions	2	
122	22	22/TTrT	Minutes of announcement of inspection results	2	
123	23	23/TTrT	Decision on extension of tax inspection	1	
124	24	24/TTrT	Decision on annulment of inspection decision	1	
125	25	25/TTrT	Decision on the addition of inspection contents	2	
126	26	26/TTrT	Decision on change of Head of inspection team	1	
127	27	27/TTrT	Decision on adjustment of members of the inspection team	2	
128	28	28/TTrT	Documents to transfer files and cases with criminal signs to the investigating agency	1	
129	29	29/TTrT	Minutes of handing over and receiving files and cases showing signs of crime to investigation agencies	2	
1 3 . Form for overseas suppliers				Chapter IX	
130	1	01/NCCNN	Tax registration form for overseas suppliers	6	
131	2	01-1/NCCNN	Declaration of adjustment of tax registration information for overseas suppliers	2	
132	3	02/NCCNN	Declaration (adjustment) of value-added tax, quarterly payable corporate income for overseas suppliers self-declared	3	
133	4	03/NCCNN	Declaration of VAT and corporate income payable monthly for the withholding bank on behalf of overseas suppliers	2	

134	5	04/NCCNN	Remittance tracking list for overseas suppliers	1	
Total number of forms				134	

APPENDIX II

LIST OF SAMPLES OF TAX DECLARATION DOCUMENTS

(Issued together with Circular No. 80/2021 /TT-BTC dated September 29, 2021 of the Minister of Finance)

STT	Form No.	Form name
I. Application form for additional declaration of tax declaration		
1	01/KHBS	Additional declaration
2	01-1/KHBS	Additional statement of declaration
II. Value added tax declaration form		
3	01/GTGT	Value-added tax declaration (applicable to taxpayers who calculate tax by the deduction method with production and business activities)
4	01-2/GTGT	Appendix to the table of the distribution of payable value-added tax amounts for hydroelectricity production activities
5	01-3/GTGT	Appendix to the table on the allocation of payable value-added tax amounts for computerized lottery business
6	01-6/GTGT	Appendices for the distribution of payable value-added tax (except for hydroelectricity production, computerized lottery business)
7	05/GTGT	Value-added tax declaration (applicable to taxpayers who calculate tax by the credit method with construction activities, real estate transfer in a province other than where the head office is located)
8	02/GTGT	Value-added tax declaration (applicable to taxpayers who calculate tax by the deduction method whose investment projects are eligible for tax refund)
9	03/GTGT	Value-added tax declaration (applicable to activities of buying, selling, processing gold, silver, and gems for tax calculation by the direct-value-added method)
10	04/GTGT	Value-added tax return (applicable to taxpayers who calculate tax by the direct method on revenue)
III. Excise (Special consumption) tax declaration form		
11	01/TTDB	Excise tax declaration (except for biofuel production and preparation activities)
12	01-2/TTDB	Table appendix determines the deductible excise tax amount on purchased raw materials and imported goods
13	01-3/TTDB	Appendix to the table of Excise tax payable for electronic lottery business
14	02/TTDB	Excise tax declaration (applicable to biofuel production and preparation establishments)
IV. Resource tax declaration form		
15	01/TAIN	Resource tax declaration
16	02/TAIN	Resource tax finalization declaration

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STT	Form No.	Form name
17	01-1/TAIN	Appendix table of the allocation of natural resources tax payable for hydroelectricity production activities
V. Environmental protection tax declaration form		
18	01/TBVMТ	Environmental protection tax declaration
19	01-1/TBVMТ	Appendix to determine the amount of environmental protection tax payable for coal
20	01-2/TBVMТ	Appendix to the table on the allocation of environmental protection tax amounts to be paid with petrol and oil
VI. Corporate income tax declaration form		
21	02/TNDN	Corporate income tax declaration (applicable to real estate transfer activities each time it is incurred)
22	03/TNDN	Corporate income tax finalization declaration (applicable to revenue - cost method)
23	03-1A/TNDN	Appendix on production and business results (applicable to manufacturing, trading and service industries, except security and defense companies)
24	03-1B/TNDN	Appendix on production and business results (applicable to banking and credit industries)
25	03-1C/TNDN	Appendix on business results (applicable to securities companies, securities investment fund management companies)
26	03-2/TNDN	Loss Transfer Appendix
27	03-3A/TNDN	Appendix to corporate income tax incentives for incomes from new investment projects, incomes of enterprises eligible for corporate income tax incentives
28	03-3B/TNDN	Appendix to corporate income tax incentives for business establishments that invest in expanding their scale, increasing capacity, and renewing production technology (expansion investment projects)
29	03-3C/TNDN	Appendix to corporate income tax incentives for enterprises employing ethnic minorities or enterprises engaged in production, construction or transportation activities that employ many female workers
30	03-3D/TNDN	Appendix to corporate income tax incentives for science and technology enterprises or technology transfer enterprises in the fields of priority transfer
31	03-4/TNDN	Appendix of corporate income tax paid abroad
32	03-5/TNDN	Appendix of corporate income tax for real estate transfer
33	03-6/TNDN	Appendix to report on setting up and using science and technology funds
34	03-8/TNDN	Appendix to the table of corporate income tax payable for production establishments
35	03-8A/TNDN	Appendix to the table of corporate income tax payable for real estate transfer
36	03-8B/TNDN	Appendix to the table of corporate income tax payable for hydroelectricity production activities
37	03-8C/TNDN	Appendix to the table of corporate income tax payable for

STT	Form No.	Form name
		computerized lottery business
38	3-9/TNDN	Appendix to list of documents for temporarily paid corporate income tax of real estate transfer activities that have not been handed over in the year
39	04/TNDN	Corporate income tax return (applicable to the rate-to-sales method)
40	05/TNDN	Corporate income tax return (applicable to income from capital transfer)
41	06/TNDN	Corporate income tax return (applicable to the sale of the entire business in the form of capital transfer attached to real estate)
VII. Personal income tax declaration form		
42	01/XSBHĐC	Personal income tax return (applicable to lottery, insurance, multi-level marketing businesses that pay commissions to individuals who directly sign contracts to act as selling agents at correct prices; insurance businesses that pay cumulative fees) accumulated life insurance, other optional insurance)
43	01-1/BK-XSBHĐC	Appendix of a detailed list of individuals who generate revenue from lottery agency activities, insurance, multi-level sales (declared in the tax declaration file of the last month/quarter in the tax year)
44	02/KK-TNCN	Personal income tax return (applicable to residents and non-residents earning income from wages, money, and declare tax directly to the tax office)
45	02/QTT-TNCN	Personal income tax finalization declaration (applicable to individuals earning income from salaries and wages)
46	02-1/BK-QTT-TNCN	Appendix list of family deductions for dependents
47	03/BĐS-TNCN	Personal income tax declaration (applicable to individuals who have income from real estate transfer; income from inheritance, gifts being real estate)
48	04/CNV-TNCN	Personal income tax declaration (applicable to individuals earning income from transferring capital contributions, individuals transferring securities who declare directly to tax authorities and organizations and individuals that declare and pay tax on behalf of tax authorities). individual)
49	04-1/CNV-TNCN	Appendix detailing individual transfer of capital (applicable to organizations that declare tax on behalf of many individuals)
50	04/DTV-TNCN	Personal income tax declaration (applicable to individuals receiving dividends in securities, capital gains, bonus securities for existing shareholders upon transfer and organizations and individuals declaring tax on behalf of and paying tax) on behalf of individuals)
51	04-1/DTV-TNCN	Appendix of detailed list (applicable to organizations that declare tax on behalf of many individuals)
52	04/NNG-TNCN	Personal income tax return (applicable to non-resident individuals earning income from business, individuals earning income from capital investment, copyrights, franchises, winning prizes paid from abroad)
53	04/TKQT-TNCN	Personal income tax return (applicable to individuals receiving inheritances, gifts other than real estate)
54	05/KK-TNCN	Personal income tax declaration (applicable to organizations and individuals paying incomes from salaries and wages)

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STT	Form No.	Form name
55	05-1/PBT-KK-TNCN	Table Appendix determines the amount of personal income tax payable on income from wages, salaries and winning prizes
56	05/QTT-TNCN	Personal income tax finalization declaration (applicable to organizations and individuals paying taxable income from salaries and wages)
57	05-1/BK-QTT-TNCN	Appendix of a detailed list of individuals subject to tax according to the partial progressive schedule
58	05-2/BK-QTT-TNCN	Appendix of a detailed list of individuals subject to tax at the full tax rate
59	05-3/BK-QTT-TNCN	Appendix details list of dependents for family deduction
60	06/TNCN	Personal income tax declaration (applicable to organizations and individuals paying tax-deductible income for income from capital investment, from securities transfer, from copyright, from franchising, from winning rewards of resident and non-resident individuals; from business of non-resident individuals; organizations and individuals receiving capital transfer from non-resident individuals)
61	06-1/BK-TNCN	Appendix of a detailed list of individuals earning income in the tax year (declared in the tax return of the last month/quarter in the tax year)
62	07/DK-NPT-TNCN	Registration form for dependents
63	07/XN-NPT-TNCN	Appendix to the declaration of the person to be directly nurtured
64	07/THĐK-NPT-TNCN	Appendix to the summary table for registration of dependents for family deductions (applicable to income-paying organizations and individuals that register to reduce dependents for employees)
65	08/UQ-QTT-TNCN	Authorization letter for personal income tax finalization
66	08/CK-TNCN	Commitment
VIII. Form for declaration of business license fees		
67	01/LPMB	Business license fee declaration
IX. Forms for declaration of tax and revenues related to land		
68	01/TK-SDDPNN	Non-agricultural land use tax declaration (applicable to households and individuals, except for the transfer, inheritance, donation of land use rights)
69	02/TK-SDDPNN	Non-agricultural land use tax declaration (applicable to organizations)
70	03/TKTH-SDDPNN	General declaration of non-agricultural land use tax (applicable to households and individuals that make general declaration of residential land)
71	04/TK-SDDPNN	Non-agricultural land use tax declaration (applicable to households and individuals in case of transfer, inheritance or donation of land use rights)
72	01/SDDN	Agricultural land use tax declaration (applicable to organizations with taxable land)
73	02/SDDN	Agricultural land use tax declaration (applicable to households and individuals with taxable land)
74	03/SDDN	Agricultural land use tax declaration (applicable to land with perennial crops harvested once)

STT	Form No.	Form name
75	01/TMDN	Declaration of land rent, water surface rent (applicable to those who have not yet decided or signed a land lease contract of the State)
X. Form for declaration of charges and fees belonging to the state budget		
76	01/PBVM	Environmental protection fee declaration (applicable to mineral extraction activities)
77	02/PBVM	Declaration of finalization of environmental protection fee (applicable to mineral extraction activities)
78	01/FIT	Fee declaration
79	02/FIT	Fee settlement declaration
80	01/LPTB	Registration fee declaration (applicable to houses and land)
81	02/LPTB	Registration fee declaration (applicable to fishing boats, inland waterway transport vessels, ships and other properties excluding houses and land)
82	01/LP	Fee declaration
83	01/PHLPNG	Declaration of fees, charges and other revenues collected by representative missions of the Socialist Republic of Vietnam Namabroad
84	02/PHLPNG	Declaration of finalization of fees, charges and other revenues collected by representative missions of the Socialist Republic of Vietnam Namabroad
85	02-1/PHLP	overseas representative mission of the Socialist Republic of Vietnam .Nam
XI. Form for declaration of value added tax, corporate income tax, personal income tax of foreign organizations and individuals doing business in Vietnam or earning income in Vietnam (hereinafter referred to as foreign contractors).		
86	01/NTNN	Foreign contractor tax declaration (applicable to Vietnamese party Namwithholding and paying tax on behalf of foreign contractor)
87	02/NTNN	Tax finalization declaration for foreign contractors (applicable to Vietnamese parties Namwithholding and paying tax on behalf of foreign contractors)
88	02-1/NTNN	Appendix to list of foreign contractors
89	02-2/NTNN	Appendix list of subcontractors participating in the contractor contract
90	03/NTNN	Foreign contractor tax declaration (applicable to foreign contractors paying corporate income tax at the rate of turnover)
91	04/NTNN	Foreign contractor tax finalization declaration (applicable to foreign contractors directly paying corporate income tax according to the ratio on taxable turnover)
92	01/HKNN	Corporate income tax declaration for foreign airlines
93	01/VTNN	Corporate income tax finalization declaration for foreign carriers
94	01-1/VTNN	Appendix to list of income from international transport (applicable to ship operators)
95	01-2/VTNN	Appendix to list of international transport income (applicable to the case of swapping/splitting seats)
96	01-3/VTNN	Appendix to the list of revenue from storing containers

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STT	Form No.	Form name
97	01/TBH	Corporate income tax declaration for foreign reinsurance organizations
98	01-1/TBH	Appendix to list of reinsurance contracts
XII. Form of declaration of natural resources tax, corporate income tax and other state budget revenues for oil and gas activities		
99	01/TK-VSP	Provisional tax return
100	01-1/TNDN-VSP	Provisional corporate income tax return
101	01-1/PTHU-VSP	Temporary surcharge declaration
102	01/LNCN-VSP	Declaration of temporary calculation of oil and gas interest of the host country (Vietnam-Russia joint venture "Vietsovpetro")
103	02/TAIN-VSP	The declaration of finalization of natural resources tax on oil and gas
104	02-1/TAIN-VSP	Appendix to list oil and gas output and revenue
105	02/TNDN-VSP	Corporate income tax finalization declaration
106	01/ĐDB-VSP	Special tax adjustment declaration for natural gas
107	02/PTHU-VSP	Supplementary settlement declaration
108	02-1/PTHU-VSP	Appendix to list the amount of temporarily calculated surcharges paid
109	02/LNCN-VSP	Declaration of finalization of oil and gas interests of the host country (Vietnam-Russia joint venture "Vietsovpetro")
110	01/TAIN-DK	The declaration of provisional natural resource tax for oil and gas
111	01/TNDN-DK	Provisional corporate income tax declaration for oil and gas
112	01/LNCN-PSC	Declaration of temporary calculation of oil and gas interests of the host country
113	01/PTHU-DK	Temporary surcharge declaration
114	02/TAIN-DK	The declaration of finalization of natural resources tax on oil and gas
115	02-1/PL-DK	Appendix of oil and gas output and revenue
116	02/TNDN-DK	Declaration for finalization of corporate income tax on oil and gas
117	02/PTU-DK	Surcharge settlement declaration (applicable to oil and gas projects encouraged for investment)
118	03/PTHU-DK	Supplementary settlement declaration
119	04/PTHU-DK	Appendix to list the output and selling price of exploited crude oil
120	05/PTHU-DK	Appendix to list the amount of temporarily calculated surcharges paid
121	02/LNCN-PSC	Declaration of settlement of oil and gas interests of the host country
122	01/PL-DK	Appendix detailing tax obligations of oil and gas contractors
123	02-1/PL-DK	Appendix for distribution of oil and gas money for sale
124	03/TNDN-DK	Corporate income tax declaration (applicable to income from the transfer of interests to participate in oil and gas contracts)
125	01/BCTL-DK	Estimated report on oil and gas production and provisional tax payment rate
126	01/TNS-DK	Declaration of receipts of oil and gas commissions, money for reading

STT	Form No.	Form name
		and using petroleum documents
XIII. Form for declaration of value added tax, corporate income tax, personal income tax for credit institutions or third parties authorized by credit institutions to exploit security assets pending trial declaration on behalf of taxpayers with secured assets		
127	01/KTTSBD	Tax return for security asset exploitation pending processing
128	01-1/KTTSBD	The Appendix details the payable tax amount for the exploitation of security assets pending the handling
XIV. Form for declaration of remaining after-tax profit after setting aside funds of enterprises in which 100% of charter capital is held by the State; dividends and profits divided by the state capital invested in joint-stock companies, limited liability companies with two or more members		
129	01/CTLNDC	Declaration of dividends and profits divided among the state capital in joint stock companies, limited liability companies with two or more members
130	01/QT-LNCL	Declaration for finalization of remaining after-tax profit after setting aside funds payable to the state budget of enterprises in which 100% of charter capital is held by the State
131	01-1/QT-LNCL	Appendix to the table of distribution of the remaining after-tax profit payable for computerized lottery business
XV. Other templates		
132	01/DK-TDKTT	Proposal to change the tax period from month to quarter
133	02/XD-PNTT	The determination of the amount of tax payable on a monthly basis in addition to the declared amount on a quarterly basis