**UPDATE ON LAW ON TAX ADMINISTRATION**

**1. Regarding tax administration agencies**

a) Tax authorities: adding Regional Tax Departments;

b) Customs authorities: adding Department of Post-clearance Inspection.

**2. Regarding tax administration contents**

Adding three following contents:

- Managing invoices and vouchers;

- International cooperation on taxation;

- Propagating and supporting taxpayers.

**3. Expanding responsibility in international tax cooperation**

Adding the responsibility to "Implement tax collection support measures under international treaties to which Vietnam is a party" includes:

- Request foreign tax administration agencies and competent agencies to provide tax collection support abroad for tax debts in Vietnam that taxpayers are obliged to pay when taxpayers are no longer in Vietnam;

- Providing tax collection support at the request of foreign tax administration agencies for tax debts in foreign countries of taxpayers in Vietnam by means of urging tax debt collection.

**4. Supplementing taxpayers' rights**

- Receive documents related to tax obligations of authorities when conducting inspections, audits.

- Be informed of the time limit for processing tax refunds, tax amounts not refundable and legal grounds for non-refundable tax amounts.

- To receive decisions on tax handling, tax examination and tax inspection records, and request explanation of contents of tax handling decisions.

- No penalties for administrative penalties for tax penalties, late payment for the case of the taxpayer comply with the guidance and handling decisions of tax authorities and competent state agencies related to internal taxation. content to determine tax obligations of taxpayers.

**5. Regarding tax registration deadlines**

- Current: Article 22 of Law on Tax Administration 2006

Tax registrants must register for tax within ten working days from the date:

+ To be granted with a certificate of business registration or establishment and operation license or investment certificate;

+ Starting business activities for organizations that are not subject to business registration or households and individuals that are subject to business registration but have not yet been granted business registration certificates; ....

- New provision: Article 30 of Tax Administration Law 2019

Taxpayers must make tax registration and be granted tax identification numbers before commencing production or business activities or having obligations to the State budget.

**6. Regarding the time limit for granting tax registration certificates**

- Current: Article 26 of the Law on Tax Administration 2006

Within 10 working days after receiving a valid tax registration dossier. In case of loss or damage, the tax authority shall re-issue it within 05 working days, from the date of receiving the taxpayer's request.

- New provision: Article 34 Tax Administration Law 2019

Time limit of 03 working days from the date of receipt of complete tax registration documents of taxpayers. In case it is lost, torn, broken or burnt, the tax agency shall re-issue it within 2 working days after receiving a complete dossier.

**7. Extending the time limit for submission of personal income tax finalization dossiers**

- Current: Clause 2, Article 32 of the Law on Tax Administration 2006

No later than the 90th day from the end of the calendar year or fiscal year for the annual tax finalization dossier.

- New provision: Point b, Clause 2, Article 44 of the Law on Tax Administration 2019

No later than the last day of the 4th month from the end of the calendar year for the personal income tax finalization dossier of the individual directly settling tax.

**8. Supplementing accounting services for small and medium-sized enterprises provided by tax agents**

Point c Clause 1 Article 104 of the Law on Tax Administration 2019 stipulates that tax agents may provide accounting services for micro enterprises.

**9. Law on electronic invoices (effective from July 1, 2022)**

Previously, the regulations on electronic invoices were prescribed in the by-laws, typically Decree 119/2018 / ND-CP dated September 12, 2018.

**10. Validity of documents**

Tax Administration Law 2019 takes effect from July 1, 2020; Particularly, regulations on invoices and electronic vouchers take effect from July 1, 2022.

*(\*) Source: summarized by Tai Viet*