

TAI VIET BULLETIN

TAX BULLETIN 4TH WEEK OF OCTOBER		List	Page
No.	Legal Documents		2
(20/10/2019 - 26/10/2019)	Notes		3
LEGAL DOCUMENTS IN TAXATION			
1	Official Dispatch no. 73697/CT-TTHT dated 23/09/2019 by Hanoi Tax Department	about the taxation policies for online invoice	
2	Official Dispatch no. 73686/CT-TTHT dated 23/09/2019 by Hanoi Tax Department	about e-invoice	
5	Công văn 3804/TCT-DNNCN ngày 23/09/2019 do Cục Thuế TP Hà Nội ban hành	about PIT	
6	Công văn 73695/CT-TTHT ngày 23/09/2019 do Cục Thuế thành phố Hà Nội ban hành	about VAT refund for endowed diplomatic immunity objects	
8	Công văn 73697/CT-TTHT ngày 23/09/2019 do Cục Thuế TP Hà Nội ban hành	about tax policies for e-invoice	
9	Công văn 73694/CT-TTHT năm 2019 do Cục Thuế TP Hà Nội ban hành	about e-invoice	
10	Công văn 73692/CT-TTHT ngày 23/09/2019 do Cục Thuế TP Hà Nội ban hành	about using e-invoice amid invoice by tax authorities	
11	Công văn 73973/CT-TTHT ngày 24/09/2019 do Cục Thuế TP Hà Nội ban hành	about PIT for contract for hiring advisory experts	
12	Công văn 73972/CT-TTHT ngày 24/09/2019 do Cục Thuế TP Hà Nội ban hành	about tax policies for projects participating in JCM system	
13	Công văn 11243/BTC-TCT ngày 24/09/2019 do Bộ Tài chính ban hành	about PIT policies	
14	Công văn 3812/TCT-KK ngày 24/09/2019 do Tổng cục Thuế ban hành	about tax code issuance and VAT declaration for business location of enterprises in different provinces and managing units	
15	Công văn 74027/CT-TTHT ngày 24/09/2019 do Cục Thuế thành phố Hà Nội ban hành	about VAT policies for real estate transferring	
16	Công văn 74660/CT-TTHT ngày 26/09/2019 do Cục thuế Thành phố Hà Nội ban hành	about tax on overseas service provision contracts	
17	Công văn 74659/CT-TTHT ngày 26/09/2019 do Cục thuế thành phố Hà Nội ban hành	about ceasing of e-invoices with authentication codes of tax offices	
18	Công văn 3919/TCT-CS ngày 30/09/2019 do Tổng cục Thuế ban hành	about VAT refund policies	

19	Công văn 3913/TCT-CS ngày 30/09/2019 do Tổng cục Thuế ban hành	about VAT
20	Công văn 3917/TCT-CS ngày 30/09/2019 do Tổng cục Thuế ban hành	about VAT refund for investment projects
21	Công văn 3914/TCT-CS ngày 30/09/2019 do Tổng cục Thuế ban hành	about VAT refund
22	Công văn 3920/TCT-TTHT ngày 30/09/2019 do Tổng cục Thuế ban hành	about information providing
23	Công văn 3911/TCT-CS ngày 30/09/2019 do Tổng cục Thuế ban hành	about tax policies and invoice issuance

NOTES

1	Official Dispatch no. 73973/CT-TTHT dated 24/09/2019 by Hanoi Tax Department about PIT for contract for hiring advisory experts	<p>Accordingly, the Company signs the contracts with an advisory Expert, so:</p> <ul style="list-style-type: none"> - If registering for independent business practice or registers in the form of a business household with the same business with a service contract, the Expert must declare and pay PIT and issue invoices to the Company (if Experts has the income of over VND 100 million/year); or the Company makes a purchasing list of purchased goods and services without an invoice in the form No. 01/TNDN (if the Expert has income of VND 100 million/year or less). - If not registering for independent business practice or in the form of a business household, the Expert must pay PIT 10% of total income if above VND 2million/payment.
2	Official Dispatch no. 74660/CT-TTHT dated 24/09/2019 by Hanoi Tax Department on tax policies for providing service overseas.	<ul style="list-style-type: none"> - If the Company provides services overseas pursuant to Clause 2, Article 9 of Circular No. 219/2013/TT-BTC, VAT is 0%. If the Company exports, the invoice has to compliant to international practices pursuant to Clause 7, Article 3 of Circular No. 119/2014/TT-BTC. - If the CIT (or tax similar to CIT) is paid abroad for the income from a country which Vietnam signed an agreement on avoidance of double taxation with, the tax paid will be deducted from the tax payable in Vietnam if complying with the principles specified in Article 48 of the Circular No. 205/2013/TT-BTC.

3

Official Disputed no. 3812/TCT-KK dated 24/09/2019 by General Department of Taxation about tax code identification, VAT declaration for business locations which are different with the headquarter.

In case the province of the managing unit (the company; or the branch managing and declaring tax for the business location) is different from which of headquarter, have to declare and pay tax separately with the tax office directly managing the branch) from October 10, 2018, the tax authority, base on the information of business location registration, shall issue 13-digit tax code for business locations. Managing unit of business locations shall declare and pay VAT of business locations under the guidance at Point 2 and Point 4 of Official Dispatch No. 3200/TCT-KK of August 12, 2019 by General Department Taxes until the Tax Administration Law No. 38/2019/QH14 takes the effect.