



# VINA BOOKKEEPING CO., LTD

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## NEWSLETTER IN JANUARY 2025

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# NEWSLETTER IN JANUARY 2025

01

## Guidance on the place for submitting PIT refund applications

*Official Letter No. 6368/TCT-DNNCN dated December 31, 2024, of the General Department of Taxation*

The General Department of Taxation has provided specific guidance on determining the place for submitting personal income tax refund applications in Official Letter No. 4172/TCT-DNNCN dated September 20, 2023, concerning the enhancement of personal income tax refund application processing.

Accordingly, in the case where Mr. A submits personal income tax finalization declarations for 2021 and 2022, and at that time, he is working at Company X (under the jurisdiction of the Dong Nai Provincial Tax Department) and the Company applies the dependent deduction for Mr. A, he shall submit his tax finalization declarations at the Dong Nai Provincial Tax Department.

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02

## Guidance on payment documents for VAT refunds

*Official Letter No. 99/TCT-CS dated January 8, 2025, of the General Department of Taxation*

The General Department of Taxation provides guidance as follows: In cases where the Tax Department has issued VAT refunds for exported goods and services without non-cash payment documents, the Tax Department must recover the refunded VAT amounts that lack non-cash payment documents in accordance with the provisions of the VAT Law and tax administration regulations.

# NEWSLETTER IN JANUARY 2025

03

## Guidance on tax reports to be implemented at the beginning of 2025

*Official Dispatch No. 188/CTLAN-TTHT dated January 13, 2025, from the Long An Provincial Tax Department*

The Long An Provincial Tax Department has issued guidance on preparing tax reports and key notes for enterprises to implement at the beginning of 2025:

- These include the finalization of corporate income tax (CIT), annual financial statements, finalization of personal income tax (PIT) for 2024, business license fees for 2025, and declarations for value-added tax (VAT) and PIT on a monthly/quarterly basis, as well as non-agricultural land use tax declarations for 2025, among others,...
- Additionally, the Tax Department provides guidance for taxpayers regarding tax, fee, and charge policies that will no longer be effective from 2025. These include the Law amending nine laws effective from January 1, 2025, the decree on VAT reduction for the first six months of 2025, and the amended VAT Law effective from July 1, 2025, among others,...

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04

## Guidance on foreign contractor tax (FCT) policy for DDU and DAP delivery terms

*Official Letter No. 302/TCT-CS dated January 17, 2025, issued by the General Department of Taxation*

In cases where a goods supply contract is signed between a Vietnamese entity and a foreign contractor under DDU or DAP delivery terms, where the seller is responsible for transporting the goods to the delivery location designated by the buyer, and the contract does not include any services provided in Vietnam (such as installation, trial run, warranty, maintenance, etc., including cases where these services are provided free of charge), the contract is subject only to value-added tax (VAT) on goods at the importation stage and a corporate income tax (CIT) rate of 1% on taxable revenue.

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05

## Guidance to tax authorities on confirming individuals' tax obligations

*Official Letter No. 329/TCT-DNNCN dated January 21, 2025, from the General Department of Taxation*

The General Department of Taxation requests the Tax Department to confirm individuals' tax obligations in accordance with the guidelines set forth in Circular No. 80/2021/TT-BTC dated September 29, 2021, issued by the Ministry of Finance.

Accordingly, the tax authority shall base its confirmation on **taxpayer data available in the Information Technology system monitored by the tax authority** and **on supporting documents provided by the taxpayer**. Based on this information, the tax authority shall issue a notice confirming the fulfillment of tax obligations or a notice of non-confirmation regarding the fulfillment of tax obligations with respect to the state budget, using **Form No. 01/TB-XNNV** issued alongside Circular No. 80/2021/TT-BTC dated September 29, 2021, by the Ministry of Finance.

# ABBREVIATION

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<b>CIT</b>	Corporate Income Tax	<b>JVC</b>	Joint Venture Company
<b>PIT</b>	Personal Income Tax	<b>Ltd.</b>	Limited
<b>VAT</b>	Value Added Tax	<b>PC</b>	People's Committee
<b>FCT</b>	Foreign Contractor Tax	<b>MOF</b>	Ministry of Finance
<b>FA</b>	Fixed Asset	<b>MOIT</b>	Ministry of Industry and Trade
<b>GDT</b>	General Department of Taxation	<b>MOLISA</b>	Ministry of Labor, Invalid and Social affairs
<b>EPE</b>	Export Processing Exporting Company	<b>DPI</b>	Department of Planning and Investment
<b>EPZ</b>	Export Processing Zone	<b>OD</b>	Official Dispatch
<b>UAL</b>	Usage of Agricultural Land	<b>SBV</b>	The State Bank of Vietnam
<b>IZ</b>	Industrial Zone	<b>FC</b>	Foreign Contractor





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