

THE GOVERNMENT

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

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DECREE

ELABORATION OF THE LAW ON TAX ADMINISTRATION

Pursuant to the Law on Government Organization dated June 19, 2015;

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

At the request of the Minister of Finance;

The Government promulgates a Decree on elaboration of the law on tax administration.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Decree elaborates some Articles of the Law on Tax administration on management of taxes and other amounts payable to state budget (hereinafter referred to as “other amounts”), excluding regulations on tax administration of enterprises having related-party transactions, use of invoices and documentation, administrative penalties for tax-related offences, invoice-related offences and customs offences.

Article 2. Regulated entities

Taxpayers, tax authorities, tax officials, state organizations, other relevant organizations and individuals as prescribed by Article 2 of the Law on Tax administration.

Article 3. Definitions

1. “other force majeure events” mentioned in Point b Clause 27 Article 3 of the Law on Tax administration include: wars, riots, strikes and incidents for which the taxpayer is not responsible for and cause the taxpayer to be unable to pay tax.

2. Other terms in this Decree have the same meanings as defined by the Law on Tax administration.

Article 4. Tax administration during taxpayer’s business suspension

The taxpayer shall send a business suspension notice in accordance with Article 37 of the Law on Tax administration and the following regulations:

1. Business suspension time:

a) If the taxpayer applies for taxpayer registration together with enterprise/cooperative/business registration as prescribed in Clause 1 Article 37 of the Law on Tax administration, the business suspension time is also the suspension time of the enterprise/cooperative recorded by the business registration authority on National Enterprise Registration Information System. The business registration authority shall send electronic information about the suspension to the tax authority within 01 working day or the next working day from the day on which such information is recorded on the National Enterprise Registration Information System by the business registration authority.

b) In case the business suspension is accepted, notified or requested by a competent authority as prescribed in Clause 1 Article 37 of the Law on Tax administration, the business suspension time will be that written on the document issued by such competent authority, which will be sent by the issuing authority to the supervisory tax authority of the taxpayer within 03 working days from its issuance date.

c) If the taxpayer is an organization, household business or individual business that is not required to apply for business registration as prescribed in Clause 2 Article 37 of the Law on Tax administration, the business suspension notice shall be sent to the supervisory tax authority at least 01 working day before the suspension date. The tax authority shall send a confirmation to the taxpayer within 02 working days from the day on which the taxpayer's notice is received. The duration of business suspension must not exceed 1 year per notice. If the taxpayer is an organization, the total duration of business suspension must not exceed 2 years for 2 consecutive notices.

2. During business suspension:

a) The taxpayer is not required to submit tax declaration dossiers, unless the suspension begins in the middle of a monthly/quarterly/annual tax period, in which case the tax declaration dossier of that month/quarter/year must be submitted.

b) For household businesses and individual businesses paying fixed tax, tax authorities shall decide the tax payable upon their suspension in accordance with regulations of the Minister of Finance.

c) The taxpayer must not use invoices and are not required to submit invoice use reports. In case the taxpayer is permitted by the tax authority to use invoices in accordance with invoice laws, the taxpayer shall submit the tax declaration dossier and invoice use reports as per regulations.

d) The taxpayer shall implement the tax authority's decisions and notices of debt collection, enforcement of tax decisions, inspection of compliance to tax laws and administrative penalties for tax offences in accordance with the Law on Tax administration.

3. If the taxpayer is not required to send a notice of business resumption to the tax authority to which the business suspension notice is submitted if business operation is resumed as planned.

If the taxpayer shall send a notice of business resumption to the tax authority to which the business suspension notice is submitted, implement tax laws, submit tax documents and invoice use reports if business operation is resumed ahead of schedule.

In the cases specified in Point c Clause 1 of this Article, the notice shall be sent to the supervisory tax authority at least 01 working day before the resumption date.

4. A taxpayer that directly applies for taxpayer registration with a tax authority must not suspend its business if the tax authority has issued a notice that the taxpayer does not operate at the registered address.

Article 5. Management of other amounts payable to state budget

1. Other amounts payable to state budget (hereinafter referred to as “other amounts”) prescribed in Clause 2, Clause 3 Article 3 and Clause 4 Article 151 of the Law on Tax administration shall be managed as follows:

a) Management of state budget revenues that are regulated by existing legislative documents shall be carried out in accordance with such legislative documents, unless they contradict the Law on Tax administration and this Decree.

b) Clause 2 of this Article shall apply to management of state budget revenues that are not regulated by any other legislative documents.

2. Management details:

a) Payers shall make the payment by the deadline written on the notice issued by the collecting authority. A payer that fails to fully or punctually make the payment shall pay late payment interest and face enforcement measures as per regulations.

b) Collecting authorities shall receive documents, accurately calculate the amounts payable, send notices specifying the amounts and payment deadline to the payers and local tax authorities of the payers.

c) Payments, instalments and deferment

The payer shall make the payment by the deadline specified in the declaration or the notice issued by the competent authority, except for certain cases specified in this Decree. In case a supplementary declaration is made, the deadline written on the original declaration is still applicable.

Location and method of payment shall comply with Article 56 of the Law on Tax administration.

The payment date shall be determined as Article 58 of the Law on Tax administration. Payment by instalments shall be considered by the head of the collecting authority in accordance with Clause 5 Article 124 of the Law on Tax administration.

Deferment of payment to state budget shall comply with Article 62 of the Law on Tax administration. In case a deferment is granted, the payer will not pay fine and late payment interest on the unpaid amount during the deferment period. For amounts under management of the tax authority, the head of the tax authority shall decide the amount eligible for deferment and deferment period in consideration of the application for deferment. For amounts that are not managed by the tax authority, the deferment shall be decided by the head of the collecting authority, which will notify the tax authority in charge. The application for deferment shall be prepared in accordance with Article 64 of the Law on Tax administration. The tax authority and deferring authority shall process these applications in accordance with Article 65 of the Law on Tax administration.

d) Late payments to state budget shall be handled in accordance with Article 59 of the Law on Tax administration.

dd) Overpaid amounts shall be handled in accordance with Articles 60, 70, 71, 72 and 76 of the Law on Tax administration.

e) Exemption and reduction of amounts payable to state budget shall be granted in accordance with applicable legislative documents. In case a legislative document provides for exemption or reduction of certain amounts payable to state budget without specifying the documentation and procedures, Articles 80, 81 and 82 of the Law on Tax administration shall apply.

g) Debt freezing

Debt will be frozen in the cases specified in Article 83 of the Law on Tax administration, unless otherwise prescribed by the applicable legislative documents.

Debt freezing procedures, documentation and period are specified in Article 23 of this Article. The head of the tax authority or the supervisory authority of the taxpayer shall decide the debt freezing.

The tax authority and the authority that grant the debt freezing shall monitor the frozen amounts and cooperate with relevant authorities in collecting these amounts when available or write them off in accordance with Point h of this Clause.

h) Writing off state budget payables

A state budget payable will be written off (cancelled) in the cases specified in Article 85 of the Law on Tax administration, except land levy, land rent, water surface rent and paddy land protection and development charge.

Documentation, authority and responsibility for processing application of debt cancellation are the same as those specified in Articles 86, 87 and 88 of the Law on Tax administration.

i) Electronic documents about payments to state budget shall comply with Article 94 of the Law on Tax administration.

k) Inspection

Tax authorities shall carry out inspection of the payables under their management in accordance with the Law on Tax administration and inspection laws.

Inspection of the payables that are not under management of tax authorities shall be carried out in accordance with inspection laws and legislative documents applicable to such payables.

l) Enforcement of administrative decisions relevant to management of other amounts

Payment of other amounts shall be enforced in the cases specified in Article 124 of the Law on Tax administration.

Enforcement measures shall be implemented in accordance with Articles 125, 126, 127, 128, 129, 130, 131, 132, 133, 134 and 135 of the Law on Tax administration.

m) Administrative penalties

Administrative penalties for offences relevant to other state budget payables under management of tax authorities shall be imposed in accordance with the Law on Tax administration and administrative penalty laws.

Administrative penalties for offences relevant to other state budget payables that are not under management of tax authorities shall be imposed administrative penalty laws and applicable legislative documents.

n) Complaints, denunciations and lawsuits

Complaints, denunciations and lawsuits relevant to other amounts shall comply with Articles 147, 148 and 149 of the Law on Tax administration and relevant laws.

Payment of other amounts during settlement of complaints and lawsuits shall comply with Article 61 of the Law on Tax administration.

Article 6. Taxpayer registration

Taxpayers shall apply for taxpayer registration in accordance with Articles 30, 31, 32, 33, 34, 35, 36, 38, 39, 40, 41 of the Law on Tax administration and the following regulations:

1. Types of taxpayer identification number (TIN)

a) 10-digit TINs are used for enterprises, organizations that are juridical persons, organizations that are not juridical persons but have tax obligations; representatives of households, household businesses and other individuals.

b) 13-character TINs are used for dependent units and other entities.

2. Taxpayers shall register changes to their registration information with their supervisory tax authorities in accordance with Clause 2 and Clause 3 Article 36 of the Law on Tax administration. In case of changes to information about the ID card or passport of a taxpayer that is an individual, the changes will be applied within 20 days (30 days for mountainous, bordering areas and islands) from the date written on the ID card or passport.

3. Taxpayers shall complete relevant procedures with their supervisory tax authority before relocation of the headquarters to another province in accordance with Article 36 of the Law on Tax administration. To be specific:

a) Submit all tax declaration dossiers and invoice use reports as prescribed.

b) Fully pay taxes and other amounts as prescribed.

c) Claim refunds of overpaid taxes and other amounts (except the case specified in Point d of this Clause).

d) Offset the VAT that remains after deduction against the VAT incurred at the new location; offset the personal income tax, corporate income tax and post-tax profit that remain after making provisional fund contributions before the tax finalization dossier is submitted against the amount payable under the tax finalization dossier.

4. When applying for TIN restoration under Point b or Point c Clause 2 Article 40 of the Law on Tax administration, the taxpayer shall fully submit tax declaration dossier and invoice use reports; fully pay taxes and other amounts to the supervisory tax authority before the TIN is restored unless a competent authority permits tax debt to be paid by instalments, defers tax debt or exempts late payment interest on tax debt in accordance with the Law on Tax administration.

Chapter II

TAX DECLARATION, TAX CALCULATION

Article 7. Tax declaration dossier

1. A tax declaration dossier consists of the tax return and documents that are the basis for determination of the taxpayer's tax obligations, is prepared and sent by the taxpayer to the tax authority. A tax declaration dossier can be electronic or physical. The taxpayer shall use the set forms provided by the Minister of Finance and be legally responsible for the information provided therein; include adequate documents required in the tax declaration dossier. For documents without set forms provided by the Ministry of Finance, relevant laws shall apply.

a) Taxpayers shall calculate tax, late payment interest (if any) and pay them to state budget, except the cases specified in Article 13 of this Decree) according to the tax declaration and supplementary tax declaration. The tax authority shall impose tax in accordance with Article 50 and Article 52 of the Law on Tax administration if the tax calculation basis or tax payable in the tax declaration dossier is found to be inadequately or inaccurately declared.

b) On the basis of the tax declaration dossier, information provided by competent authorities and tax administration information, tax authorities shall calculate tax and inform taxpayers in accordance with Article 13 of this Decree.

c) For household businesses and individual businesses paying fixed tax, tax authorities shall decide the tax payable on the basis of their tax declaration dossiers and tax administration information and in accordance with Article 51 of the Law on Tax administration and regulations of the Minister of Finance.

2. The composition of each tax declaration dossier varies according to the type of tax, taxpayer, tax accounting method, tax period (monthly, quarterly, annually or by each occurrence). In case multiple business operations incur the same type of tax, it will be specified in the same tax declaration dossier, unless:

a) The taxpayer has multiple business operations including traditional or computerized lottery business, in which case VAT, excise tax and post-tax profit from lottery business shall be separately declared.

a) The taxpayer has multiple business operations including jewelry business, in which case VAT, excise tax and post-tax profit from jewelry business shall be separately declared.

c) The taxpayer is authorized by the state to collect certain amounts, in which case VAT on such amounts shall be separately declared.

d) The taxpayer has operational investment projects eligible for VAT refund, in which case a VAT declaration dossier shall be separately prepared for each project and VAT on purchases of each project shall be offset against VAT payable (if any) in the same tax period.

dd) The taxpayer is authorized to manage business cooperation contracts without establishment of separate juridical persons, in which case tax on each contract shall be separately declared under these contracts.

3. A taxpayer is not required to declare tax in the following cases:

a) The taxpayer only has business operations that are not subject to any tax.

b) The taxpayer is an individual earning tax-free income as prescribed by personal income tax laws and Point b Clause 2 Article 79 of the Law on Tax administration, except individuals that receive real estate as inheritance or gift and individuals that transfer real estate.

c) An enterprise that only exports is not required to declare VAT.

d) The taxpayer's business suspension is suspended as prescribed in Article 4 of this Decree.

dd) The taxpayer applies for TIN invalidation, except termination of business operation, contract or business rearrangement prescribed in Clause 4 Article 44 of the Law on Tax administration.

4. 4. The taxpayer may submit supplementary documents if the tax declaration dossier is found erroneous as prescribed in Article 47 of the Law on Tax administration using the set form provided by the Minister of Finance. To be specific:

a) If the supplementation does not lead to a change in tax obligations, only a written explanation and relevant declaration is required while a supplementary tax return is not required.

If the annual tax finalization dossier has not been submitted, the taxpayer shall provide supplementary tax documents of the erroneous month or quarter and include the rectification in the annual tax finalization dossier.

If the annual tax finalization dossier has been submitted, only supplementation to the annual tax finalization dossier is required. In case of supplementation of the income payer's terminal personal income tax return, the erroneous monthly or quarterly tax return shall also be supplemented.

b) If the supplementation leads to an increase in the amount of tax payable or decrease in the amount of refundable tax, the arrears or excessively refunded tax plus late payment interest (if any) shall be paid to state budget.

If the supplementation only increases or decreases the deductible VAT which will be carried forward, it must be included in the current tax period. The taxpayer may only increase the refundable VAT if the tax declaration dossier of the next period and the application for tax refund is not submitted.

5. The organization or individual that declares or pays tax on behalf of another taxpayer shall comply with the same regulations on tax declaration and payment in this Decree. To be specific:

a) Declare and pay tax on behalf of the taxpayer in accordance with tax laws.

b) A credit institution or a third party authorized by the credit institution to use the collateral shall declare VAT, corporate income tax and personal income tax on the use of such collateral pending settlement on behalf of the collateral owner (the taxpayer).

c) In case of business cooperation between an organization and an individual, tax shall not be directly declared by the individual. The organization shall declare VAT on the whole revenue that is the result of the business cooperation regardless of how the revenue is distributed between the parties, and declare and pay personal income tax on behalf of the individual. In case of business cooperation between an organization and a household business or individual business

defined in Clause 5 Article 51 of the Law on Tax administration who has the same business lines as the organization, both the late payment interest and the individual shall declare tax as per regulations.

d) The organization shall declare and pay tax on behalf of individuals who receive dividends in the form of securities; individuals that are existing shareholders that receive bonus in the form of securities; individuals whose stakes are increased due to reinvested profits; individuals contributing real estate, stakes, securities. Tax shall be declared and pay when the individual transfers the same type of securities, transfers or withdraws capital. To be specific:

d.1) For individuals who receive dividends in the form of securities and individuals that are existing shareholders that receive bonus in the form of securities, the organization shall declare and pay tax on their behalf on the income from capital investment when they transfer the same type of securities as follows:

For securities traded through stock exchanges, the organization that declares and pays tax on behalf of the individuals shall be the securities company or commercial bank where the individual's depository account is opened or the fund management company where the individual's portfolio is registered.

For securities that are not traded through stock exchanges:

- If the securities belongs to a public company and are registered at a securities depository, the securities company or commercial bank where the individual's depository account is opened shall declare and pay tax on behalf of the individuals;

- If the securities do not belong to a public company but the issuer authorizes a joint stock company to manage the list of shareholders, that securities company shall declare and pay tax on behalf of the individuals;

d.2) For individuals whose stakes are increased due to reinvested profits, the organization to which the individuals contribute capital shall declare and pay tax on their behalf on their income from transfer or withdrawal of capital.

d.3) For individuals whose contribute real estate, stakes or securities, the organization to which they contribute capital shall declare and pay tax on their behalf on the income from transfer of their real estate, stakes or securities.

d.4) In case the organization mentioned in Points d.1, d.2 and d.3 has been dissolved or bankrupt before declaring or pay tax, the individuals shall declare and pay tax themselves.

dd) The organization that pays bonuses, discounts, subsidies in cash or not in cash to household businesses and individual businesses paying fixed tax shall declare and pay tax on their behalf as per regulations.

e) The organization that leases an individual's assets shall declare and pay tax on behalf of the individual if so prescribed by the lease contract.

g) The real estate buyer shall pay tax on behalf of the seller if so prescribed by the real estate transfer contract (unless tax is exempt, cancelled or deferred); The relevant third party that is permitted to sell an individual's assets as prescribed by law shall declare and pay tax on behalf of the individual.

h) The issuer shall declare and pay tax on behalf of individuals that transfer their shares/stakes when changing the list of limited partners or shareholders if there are no documents proving the individuals have fulfilled their tax obligations.

i) The organization assigned to collect fees and charges in accordance with regulations of law on fees and charges shall declare the collected fees and charges with their supervisory tax authorities (except customs fees, goods, luggage and transit charges).

6. In case of relocation, the taxpayer shall submit the tax declaration dossier to the tax authority in charge of the old location if the taxpayer has not completed the procedures for relocation with the business registration authority or tax authority in charge of the new location.

7. The list of documents in tax declaration dossiers of various taxes and business operations are provided in Appendix I hereof.

Article 8. Taxes declared monthly, quarterly, annually, separately; tax finalization

1. The following taxes AND other amounts collected by tax authorities have to be declared monthly:

a) Value-added tax (VAT), personal income tax. Taxpayers who satisfy the requirements specified in Article 9 of this Decree may declare these taxes quarterly.

b) Excise duty.

c) Environment protection tax.

d) Resource royalty, except that specified in Point e of this Clause.

dd) Fees and charges payable to state budget (except those collected by diplomatic missions of Vietnam as prescribed in Article 12 of this Decree; customs fees, goods, luggage and vehicle transit charges).

e) For extraction and sale of natural gas: resource royalty; corporate income tax; special tax of Vietsovpetro JV in block 09.1 of Vietnam - Russia Agreement dated December 27, 2010 on cooperation in geological survey and petroleum extraction in the continental shelves of the Socialist Republic of Vietnam by Vietsovpetro JV; profit on natural gas received by the host country.

2. The following taxes and other amounts shall be declared quarterly:

a) Corporate income tax incurred by foreign airlines and foreign reinsurers.

b) VAT, corporate income tax, personal income tax declared on behalf of pledgors by credit institutions and third parties authorized by credit institutions to manage the collateral pending settlement.

c) Personal income tax deducted by income payers that are eligible to declare VAT quarterly and also decide to declare personal income tax quarterly; individuals earning salaries or remunerations (hereinafter referred to as “salary earners”) who decide to declare personal income tax quarterly with tax authorities.

d) Taxes and other amounts payable to state budget declared and paid on behalf of individuals by other organizations or individuals that are eligible to declare VAT quarterly and decide to declare tax on behalf of these individuals quarterly, except for the case specified in Point g Clause 4 of this Article.

dd) Surcharges when crude oil price increases (except petroleum activities of Vietsovpetro JV in block 09.1).

3. The following taxes and other amounts shall be declared annually:

a) Licensing fees.

b) Personal income tax on individuals working as lottery, insurance, multi-level marketing agents that remains after deduction and has to be paid at the end of the year.

c) Fixed taxes and other amounts payable by household businesses and individual businesses; lessors that decide to declare tax annually

d) Non-agricultural land use tax.

In case a taxpayer has the land use right (LUR) of more than one land plots in the same district or different districts in the same province, annually declare tax on each land plot and on the entire area of homestead land. The taxpayer is not required to declare tax on the entire area of homestead land in the following cases:

d.1) The taxpayer has the LUR of one or some land plots in the same district with the total area not exceeding the limit on homestead land area in that district.

d.2) The taxpayer has the LUR of more than land plots different districts, none of which exceed the limit and the total area of levied land does not exceed the limit on homestead land area in that district.

dd) Agriculture land levy.

e) Annually paid land rents and water surface rents.

4. The following taxes and other amounts shall be declared separately:

a) VAT payable by taxpayers specified in Clause 3 Article 7 of this Decree or taxpayers that declare VAT directly on added value as prescribed by VAT laws and also incur VAT on real estate transfer.

b) Excise tax incurred by exporters on goods that are sold domestically instead of being exported if excise tax is not paid during manufacture of such goods. Excise tax incurred by business establishments buying domestically manufactured motor vehicles, airplanes, yachts that were originally not subject to excise tax but then repurposed and become subject to excise tax.

c) Tax on exports and imports, including: export duty, import duty, safeguard duty, anti-dumping tax, countervailing duty, excise tax, environment protection tax, VAT. The Ministry of Finance shall specify the cases in which separate declaration of tax on exports and imports is not required.

d) Resource royalty payable by the organization assigned to sell confiscated resources; resource royalty on irregular resource extraction licensed by competent authorities or exempt from licensing as prescribed by law.

dd) Irregular VAT and corporate income tax incurred by payable by taxpayers paying tax directly on value added and revenue as prescribed by VAT and corporate income tax laws. In case these taxes are incurred multiple times within a month, they may be declared monthly.

e) Corporate income tax on real estate transfer incurred by taxpayers paying tax directly on revenue under corporate income tax laws.

g) Personal income tax directly declared by the income earners or declared and paid by the income payers on behalf of the income earners on income from real estate transfer, capital transfer, capital investment, copyright, franchising, winning overseas prizes; inheritance, gifts.

d) Taxes and amounts payable by property lessors, household businesses and individual businesses that do not have fixed business locations and regular business operations.

i) Registration fees (including those previously exempted under registration fee laws).

k) Environmental safety fees on irregular resource extraction licensed by competent authorities or exempt from licensing as prescribed by law.

l) Land levy.

m) Lump sum payment of land rents and water surface rents.

n) VAT, corporate income tax of foreign organizations and individuals doing business or earning income in Vietnam (hereinafter referred to as “foreign contractors”) calculated by direct method;

corporate income tax payable by foreign contractors calculated by mixed methods when they are paid by Vietnamese parties. In case the Vietnamese party pays a foreign contractor multiple times a month, tax may be declared monthly instead of separately.

o) Corporate income tax on capital transfer by foreign contractors.

p) Corporate income tax on income from transfer of right to participate in petroleum agreements.

The transferor shall declare and pay tax on income from the transfer. In case the transfer leads to the change of ownership of the contractor holding the right to participate in the petroleum agreement in Vietnam, the contractor therein shall inform the tax authority when the transfer occurs, declare and pay tax on behalf of the transferor on the incomes relevant to the petroleum agreement.

q) Petroleum commission; charges for reading and using petroleum documents.

r) Surcharges and preliminary enterprise income tax from the surplus value oil under petroleum operation of Vietsovpetro JV in block 09.1, which must be declared within 10 days from the day on which the JV decides the surplus value under its Resolution but not later than December 31.

s) Provisional petroleum production and tax, which must be declared at by December 01 of the previous tax year.

t) Dividends, profits on state investments in joint stock companies and multiple-member limited liability companies that are represented by ministerial agencies, governmental agencies, local governments, which must be declared upon payment.

Representatives of state investments in these joint stock companies and multiple-member limited liability companies shall pay dividends or profits upon fulfillment of the conditions specified in the Law on Enterprises and request these companies to transfer the distributed dividends and profits to state budget as per regulations.

In case a state-invested joint stock company or multiple-member limited liability company fails to distribute dividends or profit on schedule under the Law on Enterprises, the representative of state investment shall notify the Ministry of Finance and the representative agency.

5. The following amounts shall be declared every time a sale is made during crude oil extraction and sale: Resource royalty; corporate income tax; special tax and extra charges in case of increase in crude oil price of Vietsovpetro JV in block 09.1; profit on oil receivable by the host country. The declaration of tax and other amounts specified in this Clause shall be submitted within 35 days after crude oil is sold, whether domestically or to foreign countries). The date of sale shall be the day on which crude oil is received at the delivery point.

6. The following taxes and amounts shall be declared annually and finalized when an enterprise is dissolved, shuts down, terminates a contract or undergoes rearrangement. In case of conversion (except equitized state-owned enterprises) where the enterprise after conversion

inherits all tax obligations of the enterprise before conversion, tax shall be finalized at the end of the year instead of the issuance date of the decision on conversion. Tax shall be finalized at the end of the year):

a) Resource royalty.

b) Corporate income tax (except corporate income tax on transfer of foreign contractor's capital; monthly or separately declared corporate income tax on revenue specified in Point dd Clause 4 of this Article). The taxpayer shall calculate the provisional corporate income tax every quarter (including distribution of corporate income tax among dependent units, business locations and other real estate in provinces other than the province in which the enterprise is headquartered) and may deduct the provisional tax from the tax payable under the annual tax finalization dossier (terminal tax).

Taxpayers that have to prepare quarterly financial statements under accounting laws shall calculate provisional corporate income tax quarterly according to the quarterly financial statements and tax laws.

Taxpayers that are not required to prepare quarter financial statements under accounting laws shall calculate provisional corporate income tax quarterly according to their quarterly business performance and tax laws.

The total amount of provisional corporate income tax paid in the first 03 quarters of the year shall be at least 75% of the terminal tax. Otherwise, late payment interest shall be charged on the arrears over the period from the deadline for paying corporate income tax of the third quarter to the date of payment of the arrears.

In case the taxpayer executes a project of investment in infrastructure or housing for transfer or lease purchase and collect progress payments from customers, provisional corporate income tax shall be paid quarterly at the rate of 1% of the amount collect. In case the project is yet to be transferred and not included in the revenue subject to corporate income tax in the year, it shall be included in the tax finalization dossier when the project is partially or fully transferred instead of the annual tax finalization dossier.

c) Post-tax profit that remains after making contributions to funds of wholly state-owned enterprises. To be specific:

The taxpayer shall determine the post-tax profit within the first 30 days of the quarter succeeding the quarter in which the liability is incurred and may deduct the post-tax profit that remains after fund contributions from the terminal tax.

The total post-tax profit that remains after making fund contributions in the first 03 quarters of the tax year must be at least 75% of that under the annual tax finalization dossier. Otherwise late payment interest shall be charged on the arrears over the period from the deadline for paying the remaining post-tax profit of the third quarter to the date of payment of the arrears.

Late payment interest will not be charged on the increase in remaining post-tax profit due to adjustment to enterprise classification announced by the owner for the period from the day succeeding the deadline for paying the remaining post-tax profit to the deadline for announcing enterprise classification imposed by a competent authority.

A wholly state-owned enterprise that is a parent company that has stakes in another joint stock company or multiple-member limited liability company shall have vote on payment of dividends or profits upon fulfillment of the conditions specified in the Law on Enterprises and request the joint stock company or limited liability company to transfer the distributed dividends or profits to the parent company.

In case the joint stock company or limited liability company fails to distribute dividends or profit on schedule under the Law on Enterprises, the parent company shall notify the Ministry of Finance and the parent company's governing body.

d) Personal income tax for salary payers; salary earners that authorize salary payers to finalize tax on their behalf; salary earners that finalize tax themselves. To be specific:

d.1) Salary payers shall finalize tax on behalf of authorizing individuals, whether tax is deducted or not. Tax finalization is not required if an individual does not earn any income. In case an employee is re-assigned to a new organization after the old organization is acquired, consolidated, divided or converted, or to a new organization that is in the same system as the old organization, the new organization shall finalize tax as authorized by such employee, including the income paid by the old organization, and collect documents about deduction of personal income tax issued by the old organization to the employee (if any).

d.2) A resident salary earner may authorize the salary payer to finalize tax if:

The salary earner has an employment contract with duration of at least 03 months and is working for the salary payer in reality when the tax is finalized by the salary payer, even if the salary earner has not worked for full 12 months in the year. In case the salary earner is reassigned to a new organization as prescribed in Point d.1 of this Clause, he/she may authorize the new organization to finalize tax.

The salary earner has an employment contract with a duration of at least 03 months and is working for the salary payer in reality when tax is finalized by the salary payer, even if the salary earner has not worked for full 12 months in the year, and earns an average monthly irregular income not exceeding 10 million VND which on which 10% personal income tax has been deducted and does not wish to have this income included in the tax finalization dossier.

d.3) A resident salary earner shall directly submit the personal income tax finalization dossier to the tax authority in the following cases:

Tax is underpaid or overpaid and the individual claims a refund or has it carried forward to the next period, unless: the tax arrears is not exceeding 50.000 VND; the amount of tax payable is smaller than the amount provisionally paid but the individual does not claim a refund or does not

have it carried forward to the next period; the individual has an employment contract with a duration of at least 03 months and earns an average monthly irregular income not exceeding 10 million VND which on which personal income tax has been deducted at 10% and does not wish to have this income included in the tax finalization dossier; the individual's life insurance (except voluntary retirement insurance) or any other voluntary insurance with insurance premium accumulation is purchased by the individual's employee and 10% personal income tax on the part purchased or contributed by the taxpayer.

The individual has been present in Vietnam for fewer than 183 days in the first calendar year but more than 183 days in 12 consecutive months from the arrival date.

An individual that is a foreigner whose employment contract in Vietnam has ended shall submit a tax finalization dossier to the tax authority before exit or authorize the income payer or another organization or individual to prepare and submit the tax finalization dossier as per regulations. The income payer or the authorized organization/individual must pay tax arrears if tax is underpaid or will receive a refund in case tax is overpaid.

Resident salary earners who are eligible for tax reduction due to a natural disaster, fire, accident or serious illness shall finalize tax themselves instead of authorizing income payers to perform this task.

dd) Fees and charges payable to state budget (except those collected by diplomatic missions of Vietnam as prescribed in Article 12 of this Decree and customs fees).

e) VAT, corporate income tax of foreign contractors shall be finalized upon termination of the contracts; corporate income tax calculated using mixed methods of foreign contractors shall be finalized upon termination of the contracts; corporate income tax declared by foreign contractors shall be finalized annually.

g) Corporate income tax of foreign transport companies shall be provisionally paid quarterly and finalized annually. The total corporate income tax provisionally paid in the first 03 quarters of the year shall be at least 75% of the terminal tax. Otherwise late payment interest shall be charged on the arrears over the period from the deadline for paying corporate income tax of the third quarter to the date of payment of the arrears.

h) Resource royalty, corporate income tax, profit on petroleum receivable by the host country for extraction and sale of crude oil and natural gas; surcharges in case of increase in crude oil price; special tax adjustments for extraction and sale of natural gas by Vietsovetro in block 09.1.

Article 9. Conditions for quarterly declaration of VAT and personal income tax

1. Conditions for quarterly declaration

a) The following taxpayers may declare VAT quarterly:

a.1) Any taxpayer that declares VAT monthly as prescribed in Point a Clause 1 Article 8 of this Decree and has a total revenue from sale of goods and services in the previous year of up to 50 billion VND. The total revenue shall be determined according to the VAT returns during the calendar year.

In case the taxpayer declares tax for all dependent units and business locations at the headquarters, the total revenue shall also include that of the dependent units and business locations.

a.2) The taxpayer's business is recently inaugurated. From the calendar year succeeding the first 12 months, the revenue generated in the preceding calendar year (full 12 months) shall be the basis for deciding whether the taxpayer has to declare tax monthly or quarterly.

b) Monthly declaration of personal income tax:

b.1) A taxpayer who has to declare personal income tax monthly as prescribed in Point a Clause 1 Article 8 of this Decree may declare personal income tax quarterly if all requirements for quarterly declaration are fulfilled.

b.2) Quarterly declaration shall be applied from the first month in which tax is incurred and remain unchanged throughout the calendar year.

2. Taxpayers shall determine their eligibility to declare tax quarterly themselves.

a) Taxpayers that fulfill all requirements for quarterly declaration may choose between monthly or quarterly declaration throughout the calendar year.

b) In case a taxpayer who is declaring tax monthly fulfills the requirements for quarterly declaration and wishes to declare tax quarterly, the taxpayer shall submit a written request (Appendix I hereof) to the supervisory tax authority by January 31 of the year in which quarterly declaration is applied. If such a written request is not submitted by this deadline, the taxpayer shall keep declaring tax monthly throughout the calendar year.

c) In case a taxpayer finds that the requirements for quarterly declaration are not fulfilled, the taxpayer shall declare tax monthly from the first month of the next quarter. In this case, the taxpayer is not required to submit tax declaration dossiers of the previous quarters. However, the taxpayer shall submit a document specifying the difference between monthly declared tax and quarterly declared tax (Appendix I hereof) and pay the late payment interest as per regulations.

d) In case the tax authority finds that a taxpayer is not eligible to declare tax quarterly, the tax authority shall determine the difference between monthly declared tax and quarterly declared tax and charge late payment interest (if any) as per regulations and the taxpayer shall declare tax monthly from the receipt of the tax authority's notice.

Article 10. Deadlines for submission of declarations of land-related amounts, licensing fees, registration fees, fees for grant of rights and other amount payables prescribed by regulations of law on management and use of public property

Tax declaration dossiers shall be submitted by the deadlines specified in Article 44 of the Law on Tax administration. The deadlines for submitting declarations of land-related amounts, licensing fees, registration fees, licensing fees and other amount payables prescribed by regulations of law on management and use of public property prescribed in Clause 5 Article 44 of the Law on Tax administration are specified in below:

1. Licensing fees

a) New businesses (except household businesses and individual businesses), including medium and small enterprises converted from household businesses) and existing businesses that establish new dependent units or business location shall submit the licensing fee declaration by January 30 of the year preceding the establishment or inauguration year.

In case capital is changed during the year, the licensing fee payer shall submit the declaration by January 30 of the year succeeding the year in which the change occurs.

b) Household businesses and individual businesses are not required to submit licensing fee declarations. Tax authorities shall determine the licensing fees payable according to their tax declaration dossiers and tax administration database and inform them in accordance with Article 14 of this Decree.

2. Registration fees

The deadline for submitting the registration fee declaration is the same as the deadline for submitting the application for registration of right to ownership or right to enjoyment of property to the competent authority (including those submitting through the single-window system or directly to tax authorities).

3. Non-agricultural land use tax

a) For organizations:

a.1) The first declaration shall be submitted within 30 days from the day on which non-agricultural land use tax is incurred.

a.2) Non-agricultural land use tax does not have to be re-declared if the payer or the amount payable is not changed.

a.3) In case of changes or errors in the submitted declaration that lead to an increase or decrease in the amount payable, the supplementary declaration shall be submitted within 30 days from the day on which the change occurs.

A supplementary declaration shall be submitted in case of changes or errors in the submitted declaration that lead to an increase or decrease in the amount payable.

b) For households and individuals:

b.1) The first declaration shall be submitted within 30 days from the day on which non-agricultural land use tax is incurred.

b.2) Non-agricultural land use tax does not have to be re-declared if the payer or the amount payable is not changed.

b.3) In case of changes that lead to an increase or decrease in the amount payable (except change in land price per m² prescribed by the People's Committee of the province), the supplementary declaration shall be submitted within 30 days from the day on which the change occurs.

b.4) In case the submitted declaration contains errors that lead to a change in the amount payable, a supplementary declaration shall be submitted in accordance with Article 47 of the Law on Tax administration.

b.5) The consolidated declaration dossier shall be submitted by March 31 of the calendar year preceding the tax year.

4. Agricultural land use tax

a) The first declaration and supplementary declaration in case of change in the levied area shall be submitted within 30 days from the day on which levy is incurred or changed;

b) An organization's annual declaration shall be submitted by the last day of the first month of the calendar year; within 10 days from the date of harvest in case of land for monocarpic perennial plants.

c) Agricultural land use tax does not have to be re-declared if there is not increase or decreased in the levied land area.

5. Land rents and water surface rents

a) In case the documents about land rents and water surface rents is also a tax declaration dossier according to regulations on single-window system, it shall be submitted within 30 days from the day on which the decision for lease of land or water surface is signed by a competent authority. In case such a decision is not available but there is a contract for lease of land or water surface, the declaration shall be submitted within 30 days from the day on which the contract is signed.

b) In case of leasing land or water surface without a contract or decision on land lease, the Clause shall be submitted within 30 days from the day on which the land is used for the purpose that requires lease of land or water surface.

c) In case of change to the deciding factors of land rent or water surface rent, a declaration shall be submitted within 30 days from the day on which the competent authority issues a document confirming such change.

d) In case the land rent or water surface rent is not changed throughout the year, the next year's declaration is not required.

6. Land levy

a) In case of land allocation by the State, land repurposing or land use right (LUR) certification where the declaration dossier shall be submitted within 30 days from the day on which land levy is incurred.

b) The day on which land levy is incurred is:

b.1) In case of land allocation by the State or land repurposing, the land allocation date or repurposing date.

b.2) In case of LUR certification, the day on which the land registration office sends information to the tax authority. In case the land registration office transfers documents to the tax authority behind schedule or the tax authority fails to determine the land levy payable on schedule, the day on which valid documents are received by the land registry office shall apply.

7. Fees for grant of right to mineral extraction, water resource extraction, sea area usage:

Competent authorities that issue decisions, notices and documents about the fees for grant of right to mineral extraction, water resource extraction, sea area usage shall send these documents to the Department of Taxation of the province where these activities take place within 05 working days from their issuance dates.

8. Amounts payable to state budget prescribed by regulations of law on management and use of public property shall comply with regulations of law on management and use of public property.

Article 11. Tax declaration dossier submission location

Tax declaration dossiers shall be submitted at the locations specified in Clauses 1, 2 and 3 Article 45 of the Law on Tax administration and the following locations:

1. A taxpayer that has business operation in more than one province as prescribed in Point a and Point b Clause 4 Article 45 of the Law on Tax administration shall submit tax declaration dossiers to the tax authority of the province other than the province in which the taxpayer is headquartered in the following cases:

a) VAT of an investment project in the cases specified in Point d Clause 2 Article 7 of this Decree shall be declared where the project is located.

b) VAT on transfer of real estate or an infrastructure or housing development project for transfer (even if progress payments are collected) shall be declared where the transfer takes place.

c) VAT shall be declared where the power plant is located.

d) Excise tax shall be declared where the taxed goods are produced or processed or where the taxed services are provided (except computerized lottery business).

In case the taxpayer directly imports the goods that are subject to excise tax and then sell them domestically, excise tax shall be declared at the supervisory tax authority in charge of the area where the taxpayer is headquartered.

dd) Environment protection tax shall be declared where the tax goods are manufactured, except environment protection tax on oil and gas trade specified in Point a Clause 4 of this Article.

e) Environment protection tax shall be declared where the coal is manufactured or sold, even if coal is internally consumed, except the case specified in Point b Clause 4 of this Article.

g) Resource royalty (except resource royalty on hydropower generation where the reservoir of the power plant is located in the same province; extraction and sale of natural gas; sale of confiscated resources; irregular extraction of resources licensed by competent authorities or exempted from licensing as prescribed by law).

h) Corporate income tax shall be declared where the dependent unit or business location generates income eligible for corporate income tax incentives.

i) Environmental safety fee shall be declared where minerals are extracted (except crude oil, natural gas and coal gas; buyers of minerals in bulks from independent miners).

k) Licensing fees shall be declared where the dependent units and business locations are located.

2. In case a taxpayer that has business operation in more than one province as prescribed in Point b Clause 4 Article 45 of the Law on Tax administration and do accounting in the province where the taxpayer is headquartered (except the cases specified in Clauses 1, 3, 4, 5 and 6 of this Article), tax declaration dossiers shall be submitted to the supervisory tax authority of the headquarters. The taxpayer shall also submit a document specifying taxes paid in each province to the same tax authority, except:

a) VAT on transport business where the routes go through provinces other than the province in which the taxpayer is headquartered.

b) VAT on insurance and reinsurance business.

c) VAT on construction business (including construction of roads, power lines, water pipelines, oil pipelines, gas pipelines) in provinces other than the province where the taxpayer is

headquartered without establishment of dependent units or business locations in these provinces and the construction value inclusive of VAT is below 1 billion VND.

d) Corporate income tax of the dependent unit or business location whose income is eligible for corporate income tax incentives. In this case, the taxpayer shall separately declare the corporate income tax on the activities eligible for incentives with the supervisory tax authority of the dependent unit or business location and must not distribute this tax to other dependent units and business locations of the taxpayer.

d) VAT, corporate income tax of dependent units and business locations of taxpayers that are micro-enterprises defined by regulations of law on medium and small enterprises.

e) Post-tax profit that remains after making fund contributions (except post-tax profit from computerized lottery business).

3. Tax declaration dossiers of a household business or individual business that has business operation in multiple areas as prescribed in Point a and Point b Clause 4 Article 45 of the Law on Tax administration shall be submitted to the tax authorities in charge of such areas.

4. Tax declaration dossiers of environment protection tax on petroleum, coal extracted and sold domestically:

a) For petroleum:

a.1) Wholesalers that directly import, manufacture, blend petroleum shall submit tax declaration dossiers to their supervisory tax authority, including petroleum internally consumed, exchanged with other goods, returned under import entrustment contract, sold to other organizations and individuals that are not their dependent units or subsidiary companies defined by the Law on Enterprises (hereinafter referred to as “subsidiary companies”), excluding the petroleum sold and imported under entrustment contracts with other wholesalers.

Subsidiary companies, dependent units of these subsidiary companies or the wholesalers shall submit to their supervisory tax authorities their tax declaration dossiers for the petroleum sold to other organizations and individuals that are not subsidiary companies of the wholesalers and dependent units of the subsidiary companies.

a.2) Wholesalers or their subsidiary companies that have dependent units in other provinces and these dependent units do not declare environment protection tax themselves, the wholesalers or the subsidiary companies shall declare environment protection tax with their supervisory tax authorities; calculate and distribute tax payable in each province in accordance with regulations of the Minister of Finance.

b) For coal extracted and sold domestically:

If an enterprise authorizes its subsidiary companies or dependent units to extract and sell coal domestically, these subsidiary companies or dependent units shall declare the environment

protection tax on the coal purchased and submit tax declaration dossiers to their supervisory tax authorities together with the document specifying tax paid in each province where the extracting companies are located in accordance with regulations of the Minister of Finance.

5. In the cases specified in Point e Clause 1, Point dd Clause 2, Points q, r, s Clause 4 and Clause 5 Article 8 of this Decree:

Executives, joint ventures, joint operating companies shall declarations of tax and other amounts on petroleum exploration, development and extraction to their supervisory tax authorities.

Vietnam National Oil and Gas Group shall submit declarations of amount payables to state budget on petroleum operations to its supervisory tax authority in accordance with regulations of the Government and its financial management regulations.

6. Declarations of taxes that have to be declared and paid separately shall be submitted to the supervisory tax authorities as prescribed in Point b Clause 4 Article 45 of the Law on Tax administration, except in the following cases:

a) In the cases specified in Points a, d, e, k Clause 4 Article 8 of this Decree, tax declaration dossiers shall be submitted to tax authorities responsible for the areas where business operations take place or where other taxes.

b) Tax declaration dossiers of exports and imports prescribed in Point c Clause 4 Article 8 of this Decree shall be submitted to the customs authorities where the customs declarations are registered.

In case a new customs declaration has to be made when paying tax during the export or import process, the tax declaration dossier shall be submitted to the customs authority to which the first export or import declaration is submitted.

c) Declarations of corporate income tax on capital transfer by foreign contractors shall be submitted to the supervisory tax authorities of the enterprises in which the foreign contractors invest capital (including the cases in which the transferee declares tax on behalf of the foreign contractor, or, if the tax is declared by the organization established in accordance with Vietnam's law and invested in by the foreign contractor in case the transferee is also a foreign contractor).

d) Contractors shall submit declarations of corporate income tax on transfer of the right to participate in petroleum agreements to their supervisory tax authorities (including change of owner of the contractor holding the right to participate in the petroleum agreement).

dd) Individuals that have income from capital transfer or capital investment and declare tax directly with tax authorities shall submit tax declaration dossiers to the supervisory tax authorities of the issuers.

e) Individuals having income from copyrights, franchising, winning prizes overseas; receipt of inheritance, gifts that are other kinds of property (except real estate or property subject to

registration of right to ownership or enjoyment) overseas shall submit tax declaration dossier to the supervisory tax authorities of the areas where they reside.

g) Individuals having income from leasing out property (except real estate) shall submit tax declaration dossiers to the supervisory tax authorities of the areas where they reside. Individuals having income from leasing out real estate in Vietnam shall submit tax declaration dossiers to the supervisory tax authorities of the areas where the real estate is located. Individuals leasing out overseas real estate shall submit tax declaration dossiers to the supervisory tax authorities of the areas where they reside.

h) Individuals having income from receipt of inheritance or gifts that are other property subject to registration of right to ownership or enjoyment) shall submit tax declaration dossiers to the tax authorities where registration fees are declared.

i) Household businesses and individual businesses that do not have fixed business locations and regular business operation shall submit declarations to supervisory tax authorities of the areas where the individuals reside.

k) Organizations and individuals applying for registration of right to ownership and right to enjoyment of property except housing and land (including the cases in which registration fees are exempted as prescribed by law) shall submit registration fee declarations to the tax authorities to which the application is submitted or another location decided by the President of the People's Committee of the province.

7. Submission of declarations of land-related taxes prescribed in Point c Clause 4 Article 45 of the Law on Tax administration:

a) Non-agricultural land use tax:

a.1) Organizations, households and individuals shall submit tax declaration dossiers to the single-window authorities or tax authorities (in case single-window authorities are not available) responsible for the area where the levied land is located.

a.2) Households and individuals shall submit consolidated tax declaration dossiers as follows:

If the total area of the land plots exceeds the homestead land limit while none of the separate land plot does, the taxpayer may submit the tax declaration dossier to the tax authority of any area where these land plots are located.

In case the taxpayer has LUR of multiple land plots in different districts of the same province and only 01 of them exceeds the homestead land limit, the consolidated tax declaration dossier shall be submitted to the tax authority of the area where the exceeding land plot is located.

In case the taxpayer has LUR of multiple land plots in different districts of the same province and only 01 of them exceeds the homestead land limit, the consolidated tax declaration dossier shall be submitted to the tax authority of the area where the exceeding land plot is located.

b) Agriculture land levy: Tax declaration dossiers shall be submitted to the People's Committee of the commune where the land is located.

c) Land levy declaration dossiers shall be submitted in accordance with regulations on single-window system, except for the cases specified in Clause 12 Article 13 of this Decree in which declaration dossiers are submitted to the single-window authority responsible for the area where the land is located.

d) Declaration dossiers of land rents and water surface rents shall be submitted to the single-window authorities or tax authorities (where a single-window authority is not available) responsible for the area where the land is located (except the cases specified in Clause 12 Article 13 of this Decree).

dd) personal income tax from real estate transfer, receipt of real estate as inheritance or gifts:

dd.1) The individual having income from real estate transfer shall submit the tax declaration dossier to the land authority responsible for the area where the real estate is located in accordance with single-window system regulations.

dd.2) The individual having income from transfer, receipt of inheritance or gift that is housing, commercial housing, off-the-plan construction, construction work, housing that has been transferred and put into use before issuance of the certificate of land use right and ownership of property on land shall declare tax on real estate transfer if the submitted tax declaration dossier already includes the certificate; The individual authorizing the management of the real estate shall be the taxpayer and submit the tax declaration dossier to the tax authority responsible for the area where the real estate is located.

dd.3) Individuals having income from transfer, receipt of real estate as inheritance or gift overseas shall submit tax declaration dossiers to the tax authorities of the areas where they reside.

e) Real estate registration fees: Organizations and individuals applying for registration of LUR and ownership of property on land (even if registration fee is exempted) shall submit registration fee declaration dossiers to the single-window authorities of the areas where the real estate is located.

8. Salary earners shall submit tax declaration dossiers at the locations specified in Point d Clause 4 Article 45 of the Law on Tax administration. To be specific:

a) The following individuals shall declare tax monthly or quarterly in accordance with Clause 1 Article 8 and Article of this Decree:

a.1) Resident individuals who earn salaries in Vietnam and have not had personal income tax deducted shall submit tax declaration dossiers to supervisory tax authorities of the salary payers.

a.2) Resident individuals whose salaries are paid overseas shall submit tax declaration dossiers to supervisory tax authorities of the areas where they work. In case their working locations are not

in Vietnam, tax declaration dossiers shall be submitted to the tax authorities of the areas where they reside.

b) The following individuals shall submit tax finalization dossiers in accordance with Clause 6 Article 8 of this Decree:

b.1) Resident individuals who earn salary in one location and declare tax themselves shall submit tax finalization dossiers to the tax authorities to which tax declarations are submitted during the year as prescribed in Point a of this Clause. In case an individual earns salary in more than one location, including salary on which tax is declared directly and salary on which tax has been deducted by the income payer, the tax finalization dossier shall be submitted to the tax authority of the area where the biggest source of income is located. In case the area where the biggest source of income is located cannot be identified, the tax finalization dossier shall be submitted to the supervisory tax authority of the salary payer or the area where the individual resides.

b.2) In case a resident individual earning salary from more than one sources on which tax has been deducted by salary payers:

The tax finalization dossier shall be submitted to the supervisory tax authority of the salary payer where personal exemption is claimed. In case the individual's workplace is changed and personal exemption is claimed at the last salary payer, the tax finalization dossier shall be submitted to the supervisory tax authority of such salary payer. In case the individual's workplace is changed and personal exemption is NOT claimed at the last salary payer, the tax finalization dossier shall be submitted to the supervisory tax authority of the area where the individual resides. In case personal exemption has not been claimed at any salary payer, the tax finalization dossier shall be submitted to the supervisory tax authority of the area where the individual resides.

In case a resident individual does not have an employment contract or has an employment contract of less than 03 months or has a service provision contract and earns income at one location or more from which 10% tax has been deducted, the tax finalization dossier shall be submitted to the tax authority of the area where the individual resides.

In case a resident individual earns salary at one location or more but is not working for the salary payer when the tax finalization dossier is being prepared, the tax finalization dossier shall be submitted to the tax authority of the area where the individual resides.

9. The taxpayer shall distribute tax among the districts where their dependent units or business locations are located in the same province where the taxpayer is headquartered if so requested by a competent authority.

Article 12. Declaring fees, charges and other amounts collected by diplomatic missions of Vietnam

1. Fees, charges and other amounts collected by diplomatic missions of Vietnam shall be declared quarterly and finalized annually. To be specific:

a) Quarterly declarations shall be prepared in accordance with Point a Clause 12.3 Appendix I hereof.

b) Annual tax finalization dossier shall be prepared in accordance with Point b Clause 12.3 Appendix I hereof.

c) Quarterly and annual declarations of fees, charges and other amounts collected by diplomatic missions of Vietnam shall be submitted by the deadlines specified in Article 44 of the Law on Tax administration.

2. Submission location

The Ministry of Foreign Affairs or its authorized agencies and units by the Ministry of Foreign Affairs shall prepare submit the declarations to the tax authority where they are headquartered. These amounts shall be determined in accordance with regulations of the Ministry of Finance.

Article 13. Taxes to be calculated and informed by tax authorities

1. The following amounts will be calculated and informed by tax authorities according to information in the taxpayers' tax declaration dossiers:

a) Personal income tax on inheritance or gift (except real estate specified in Point a Clause 2 of this Article).

b) Tax on non-agricultural land payable by households and individuals (unless a consolidated declaration is prepared by the taxpayer, in which case the increase in tax shall be determined and paid by the taxpayer).

c) Tax on agriculture land payable by households and individuals.

d) Taxes, fees, charges and other amounts by household businesses and individual businesses paying fixed tax.

dd) Land rents and water surface rents without a land lease decision or contract (except those incurred within economic zones or hi-tech zones).

e) Licensing fees payable by household businesses and individual businesses paying fixed tax.

g) Registration fees (except those on real estate specified in Point a Clause 2 of this Article).

h) Personal income tax on transfer of real estate; receipt of real estate as inheritance or gift (applicable in the cases specified in Point dd.2 and dd.3 Clause 7 Article 11 of this Decree).

2. The following amounts will be calculated and informed by tax authorities according to information in the financial obligation documents transferred by other authorities:

a) Personal income tax on transfer of real estate; receipt of real estate as inheritance or gift (applicable in the cases specified in Point dd.1 Clause 7 Article 11 of this Decree) and real estate registration fee.

b) Land levy (except that incurred within economic zones or hi-tech zones).

c) Land rents and water surface rents (except those incurred within economic zones or hi-tech zones).

3. The following amounts will be informed by tax authorities according to tax notices transferred by other authorities:

a) Fees for grant of the right to mineral extraction.

b) Fees for grant of right to water resource extraction.

c) Fees for grant of right to sea area usage.

4. Deadlines for tax authorities to issue tax notices from the receipt of valid tax declaration dossiers:

a) In the cases specified in Points a, b, c Clause 1 of this Article:

a.1) Within 05 working days from the day on which the dossier is directly submitted to the tax authority or transferred by the single-window authority for first declarations and additional declarations in case of change to tax calculation basis. In case the taxpayer is changed but the previous taxpayer has fulfilled tax obligations of the year, the tax authority shall not issue any tax notice.

a.2) By the 30th of April for annual declarations (except consolidated declarations prescribed by Point b.5 Clause 3 Article 10 of this Decree).

a.3) In case the harvest time does not match the deadline for paying tax on agricultural land, the tax authority may delay issuing the tax notice for up to 60 days.

b) In case the tax declaration dossier is invalid, the tax authority shall inform the taxpayer in accordance with Clause 2 Article 48 of the Law on Tax administration or cooperate with a competent authority in verifying information and issue a tax notice as per regulations.

c) Within the same working days or the next working days in the cases specified in Point g Clause 1 of this Article.

5. For household businesses and individual businesses specified in Point d and Point e Clause 1 of this Article:

a) By the 20th of the month in which tax is incurred for new household businesses and individual businesses that are new or extracting resources.

b) By the 20th of January of the next years.

6. Deadlines for tax authorities to issue and send tax notices to taxpayers in the cases specified in Point dd and Point h Clause 1 and Clause 2 of this Article from the receipt of tax declaration dossiers submitted by taxpayers or documents determining land-related liabilities or transferred by other competent authorities:

a) Within 05 working days for documents determining land-related liabilities transferred by other competent authorities, except the case specified in Point b of this Clause; documents determining land rents and water surface rents payable; permission for land use period extension in case of delay in putting land into use and other cases prescribed by law.

b) Within 03 working days from the receipt of the documents determining the amounts that can be deducted from the land rents, water surface rents and land levy. The finance authority shall determine these deductible amounts and send these documents to the tax authority within 05 working days from the receipt of documents sent by the land registry office.

c) Within 03 working days from the receipt of the taxpayer's tax declaration dossier, the tax authority shall complete and send Form No. 01/CCTT-TDMN in Appendix II hereof to the competent authority specified in Article 63 of Decree No. 43/2014/ND-CP. This document is the basis for issuance of the tax notice mentioned in Point a and Point b of this Clause.

d) By the 30th of April, tax authorities shall issue notices of land rents and water surface rents and send them to taxpayers who pay land rents and water surface rents annually. In case the land rent or water surface rent per m² is adjusted, the tax authority shall re-determine the rent payable and send another notice to the taxpayer.

7. Deadlines for tax authorities to issue and send tax notices to taxpayers in the cases specified in Clause 3 of this Article from the receipt of decisions, notices, documents from other competent authorities:

a) Within 10 working days from the receipt of the valid decision, notice or document.

b) By the 30th of April, the tax authority shall issue the notice of the next years' fees for extraction of minerals, water resources, sea area usage if the fees are paid annually.

8. In case the document determining land-related liabilities, decision, notice or document sent by the other competent authority is invalid, the tax authority shall send a request for supplementation to the sending authority by the following deadlines:

a) Within 03 working days from the receipt of the document, the tax authority shall complete and send Form No. 01/CCTT-DDTCQ in Appendix II hereof to the sending authority.

b) Within 03 working days from the receipt of the tax authority's request, the sending authority shall send the supplementary document to the tax authority.

9. Tax authorities shall impose tax liability in the cases specified in Article 50 of the Law on Tax administration and Article 14 of this Decree.

10. Customs authorities shall calculate and notify tax on exports and imports in the following cases:

a) Tax liability shall be imposed by customs authorities in the cases specified in Article 52 of the Law on Tax administration and Article 17 of this Decree.

b) A taxpayer's business is shut down, not operating at the registered address, dissolved or bankrupt before fulfillment of tax obligations, in which case the tax authority shall calculate tax and send a tax notice to relevant organizations and individuals.

c) A competent authority requests the customs authority to determine tax on confiscated exports or imports.

d) Imports on which taxes are not paid during the import process, distrained and put up for auction by a competent authority, in which case the customs authority shall calculate tax and inform it to the authority collecting auction payments.

dd) The taxpayer incurs administrative penalties for tax offences, in which case the fine varies according to the tax arrears or tax avoided.

e) The imports are exempt from tax or pledged by the declarant as collateral for loans; Collateral is liquidated to recover debts but the taxpayer has not prepared a new customs declaration, has not fully paid tax in accordance with customs laws, in which case the customs authority shall calculate the tax payable and inform it to the credit institution.

a) Customs fees; fees on goods, luggage, transiting vehicles.

11. Responsibilities of taxpayers, tax authorities and other competent authorities

a) Taxpayers shall provide accurate and adequate information in the tax declaration dossier or financial obligation declaration and submit them to tax authorities or other competent authorities as prescribed by law; take responsibility for the information provided in these documents; fully and punctually provide supplementary information and documents as requested by tax authorities.

b) Responsibilities of tax authorities:

b.1) If tax is calculated and informed by the tax authority according to the taxpayer's declaration, the tax authority shall verify the information provided by the taxpayer, calculate tax and send the tax notice to the taxpayer. If such information is inadequate or inaccurate, the tax authority shall

reject the tax declaration dossier or send a request for supplementation (Form No. 01/TB-BSTT-NNT in Appendix II hereof) to the taxpayer or impose tax liability tax as prescribed by law.

b.2) If tax is calculated and informed by the tax authority according to information in the financial obligation documents sent by another authority, the tax authority shall verify such information, calculate tax and send the tax notice to the taxpayer.

b.3) If information in the documents sent by the other authority is inadequate or inaccurate, the tax authority shall, within 03 working days from the receipt of these documents, the tax authority shall send a written request for supplementation to the sending authority. After adequate information is received, the tax authority shall calculate tax and issue the tax notice by the deadlines specified in this Decree.

b.4) If information in the documents sent by another authority in one of the cases specified in this Decree is inadequate as the basis for the tax authority to issue the tax notice, the tax authority shall, within 03 working days from the receipt of the documents, send a written request for supplementation. After the information is adequately supplemented, the tax authority shall issue the tax notice in accordance with relevant Articles of this Decree.

b.5) In the cases specified in Points b, c, d, e and g Clause 10 of this Article, the customs authority shall determine the tax on exports and imports according to tax administration data and relevant documents.

c) Responsibilities of other competent authorities:

c.1) Take responsibility for the adequacy and accuracy of information in the documents determining financial obligations;

c.2) Promptly transfer these documents to tax authorities;

c.3) Provide supplementary information as requested by tax authorities;

c.4) Promptly send documents revising or supplementing documents determining tax payable to tax authorities for revising issued tax notices;

c.5) Cooperate with tax authorities in developing an automated electronic information transmission system;

c.6) Tax councils of communes have the responsibilities specified in Article 28 of the Law on Tax administration regarding determination of tax payable by household businesses and individual businesses;

c.7) The People's Committees of communes or LUR registry offices shall verify declarations of tax on non-agricultural land within 03 working days from the receipt of documents from the taxpayer or tax authority.

d) Responsibilities of credit institutions:

In case imports are exempt from tax or pledged by the declarant as collateral for loans; collateral is liquidated to recover debts but the taxpayer has not prepared a new customs declaration and has not fully paid tax in accordance with customs laws, the credit institution shall provide information about the collateral for the customs authority for imposition of tax liability, which will be paid by the credit institution shall pay tax on behalf of the taxpayer.

12. In case the tax authority does not calculate and inform the tax on revenues from land rents, water surface rents, land levy incurred within economic zones or hi-tech zones:

a) The collection management authority shall receive documents, determine the amount payable to state budget by the taxpayer, send a notice of the amount payable and deadline to the taxpayer and the tax authority of the area where this amount is incurred.

b) The tax authority shall receive documents from the collection management authority; urge the taxpayer to pay accordingly; calculate late payment interest and enforce payment of tax debt (if any) in accordance with the Law on Tax administration; prepare a report on collected amounts.

c) The taxpayer shall make the payment adequately and punctually in accordance with the notice sent by the collecting authority. Otherwise, the taxpayer shall pay late payment interest in accordance with the Law on Tax administration and implement tax enforcement decisions issued by the tax authority.

13. The list of notices issued by tax authorities is provided in Appendix II of this Decree.

Chapter III

TAX LIABILITY IMPOSITION

Article 14. Cases of tax liability imposition

Tax liability will be imposed by the tax authority if the taxpayer:

1. Fails to apply for taxpayer registration in accordance with Article 33 of the Law on Tax administration.
2. Fails to declare or truthfully and accurately declare tax in accordance with Article 42 of the Law on Tax administration.
3. Fails to submit supplementary tax documents or adequate and accurate supplementary tax documents as the basis for determination of tax payable as requested by the tax authority.
4. Fails to provide or truthfully and accurately provide information in accounting books as the basis for determination of tax obligations.

5. Fails to present accounting books, invoices and documents necessary as the basis for tax calculation by the deadline or within the time limit for tax audit or tax inspection at the taxpayer's premises.
6. Fails to implement the decision on tax audit within 10 working days from the day on which the decision is signed, unless the inspection date is delayed as per regulations.
7. Fails to implement the decision on tax inspection within 15 working days from the day on which the decision is signed, unless the inspection date is delayed as per regulations.
8. Sells, buys, exchanges goods with unusual values; records unusual value of goods.
9. Buys, exchanges goods, services using illegal invoices; illegally uses invoices for actual goods and services as discovered by an investigating or inspecting authority while revenues and expenses as the basis for tax calculation have been declared.
10. Is suspected absconding or liquidating assets to avoid tax obligations.
11. Conducts misleading or false transactions to reduce tax obligations.
12. Fails to declare values of related-party transactions (if any) or fails to provide information about related-party transactions (if any) in accordance with tax administration regulations.

Article 15. Basis for tax liability imposition

1. Imposition of separate elements of taxation:

a) In one of the following cases, separate elements of taxation shall be imposed:

a.1) Through inspection of the tax declaration dossier, the tax authority suspects that the taxpayer does not fully or accurately declare certain elements of taxation and fails to supplement or fully and accurately supplement the declaration as requested by the tax authority.

a.2) Through inspection of accounting books, invoices and relevant documents of the taxpayer or relevant organizations or individuals, the tax authority is able to prove that the taxpayer does not accurately or truthfully record certain elements of taxation.

a.3) The taxpayer records false selling prices for goods and services and in order to reduce the taxable revenue; records false buying prices for goods serving business operation in order to increase the amount of VAT deductible or reduce tax payable.

a.4) The taxpayer has submitted the tax declaration dossier but is not able to determine the elements of taxation, or has determined the elements of taxation but not able to calculate tax payable themselves.

a.5) One of the cases specified in Clauses 10, 11, 12 Article 14 of this Decree.

b) Basis for tax liability imposition

b.1) For taxpayers that are organizations:

The tax authority's database and trade database; documents and effective inspection verdicts; verification results; minimum average tax payable of 03 local business establishments selling the same commodities or having the same business lines and scale. In case such business establishments are not available or are available but information about their commodities, business lines or scale is inadequate, information about business establishments in other areas may be used.

b.2) For individuals transferring real estate; receiving real estate as inheritance or gift

The taxable price will be imposed by the tax authority according to market price if the taxable price declared by the individual is lower than market price. The taxable price imposed by the tax authority must not be lower than the applicable price imposed by the People's Committee of the province.

c) The tax authority shall impose tax liability on the basis of separate elements in accordance with effective tax laws.

2. Imposition of proportional tax on revenue:

a) Organizations paying VAT using the subtraction method; individual businesses paying taxes using the declaration method shall have proportional tax on revenue imposed in the cases specified in Clauses 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 11 Article 14 of this Decree.

b) Basis for proportional tax imposition

The tax authority's database and trade database; documents and effective inspection verdicts; verification results; minimum revenue of 03 local business establishments selling the same commodities or having the same business lines and scale. In case such business establishments are not available or are available but information about their commodities, business lines or scale is inadequate, information about business establishments in other areas with the same natural and economic conditions may be used.

c) The tax authority shall determine the amount of tax payable according to the imposed revenue in accordance with effective tax laws.

Article 16. Tax liability imposition authority, procedures and decision

1. Authority for tax liability imposition

the Director of the General Department of Taxation, Directors of Provincial Departments of Taxation and Directors of District-level Departments of Taxation have the authority to impose tax liability.

2. Procedures for tax liability imposition

a) When imposing tax liability, the tax authority shall send a written notice to the taxpayer and issue the tax liability imposition decision, which must specify the reasons and basis for imposition, the tax amount payable and payment deadline.

b) In case the tax authority imposes tax liability through tax audit or tax inspection, the reasons and basis for imposition, the tax amount payable and payment deadline shall be written in the tax audit or tax inspection record and tax decision issued by the tax authority.

c) In case tax liability is imposed due to the taxpayer's violation, the tax authority shall impose administrative penalties and calculate late payment interest as prescribed by law.

3. Decision on tax liability imposition

a) When imposing tax liability, the tax authority shall issue a decision (Form No. 01/ADT in Appendix III hereof) and send it to the taxpayer within 03 working days from the day on which it is signed;

If the taxpayer has to pay tax under the tax authority's notice, such a decision is not necessary.

b) The taxpayer shall pay tax as imposed by the tax authority. If the taxpayer does not concur with the tax liability imposed by the tax authority, the taxpayer still has to pay the tax and may request the tax authority to provide explanation or file a complaint or lawsuit against the tax authority's decision.

Article 17. Imposition of tax liability on exports and imports

1. In the cases specified in Clause 1 Article 52 of the Law on Tax Administration and Clause 4 of this Article, the customs authority shall determine the elements of taxation and tax accounting method to determine the amount of tax payable by the taxpayer.

2. Tax liability shall be imposed on exports and imports while carrying out customs procedures or after customs clearance or conditional customs clearance is granted as prescribed in Clause 4 of this Article.

3. Basis for tax imposition: commodity name, code, quantity, origin, value, tax rate, fixed tax, mixed tax; tax accounting method; customs dossier; accounting records and electronic data stored by the enterprise and the customs authority; inspection result or verdict given by a competent authority or court judgment/verdict, other documents and information relevant to the exports or imports prescribed in Clause 2 Article 52 of the Law on Tax Administration.

4. Tax liability shall be imposed by the customs authority in the cases specified in Clause 1 Article 52 of the Law on Tax Administration. To be specific:

a) The taxpayer includes illegal documents in the customs dossier, application for tax exemption, reduction, refund or cancellation.

b) The taxpayer fails to provide or accurately and adequately provide information relevant to the determination of tax obligations; incorrectly declares the eligibility for tax exemption, reduction, refund or cancellation; fails to submit a report or schedule or submits inaccurate report to the customs authority; fails to supplement or fully and accurately supplement the tax declaration dossier on schedule as requested by the customs authority.

c) The taxpayer fails to provide, refuses to provide or delays providing accounting records, documents and data relevant to the determination of tax payable or tax exempt, reduced, refunded or cancelled.

d) The taxpayer fails to prove, explain or punctually prove, explain the determination of tax obligations as prescribed by law.

dd) the taxpayer fails to implement the decision on tax audit or post-customs clearance inspection within 10 working days from the receipt of the decision; fails to implement the tax inspection decision within 15 days from the day on which it is announced and the customs authority has ample basis to impose tax liability, unless the time limit for tax audit, tax inspection or post-customs clearance inspection is extended.

e) The taxpayer fails to provide or adequately and fully provide data from the accounting books to determine tax obligations.

g) The customs authority has ample evidence or basis for concluding that the declared value is untruthful.

h) Fraudulent transactions are committed in a manner that affects the amount of tax payable.

i) The taxpayer is not able to calculate the amount of tax payable.

k) The imports are eligible for tax exemption or not subject to tax but repurposed or sold domestically by the taxpayer without declaring and paying tax on the new customs declaration as prescribed by law; raw materials and supplies are imported after 05 years from the commencement date of a project eligible for special investment incentives or a project of investment in an extremely disadvantaged area and thus no longer eligible for tax exemption but the taxpayer fails to declare and pay tax; in-country exports or imports are not conformable with tax, customs and trade laws.

In case the quantity of raw materials and supplies are imported for export processing or export production is smaller (negative difference) or greater (positive difference) than the quantity reported to the customs authority and the customs authority is able to determine the reason for such difference, the customs authority shall impose tax liability on the difference, whether it is negative or positive.

In case the quantity of raw materials and supplies are imported for processing or production of domestic exports is smaller (negative difference) or greater (positive difference) than the quantity reported to the customs authority and the customs authority is able to determine the reason for such difference, the customs authority shall impose tax liability on the difference, whether it is negative or positive.

The customs authority shall not impose tax liability if the redundant raw materials and supplies are still used for export processing or export production. In this case, the enterprise shall make sure these excess raw materials and supplies are used for their intended purposes until all products are exported.

In case there is a positive difference in quantity of goods imported for processing while the processing contract has expired and finalized by the processor, the taxpayer shall re-export the excess goods, pay tax on the excess goods or transfer them to another processing contract. If tax on the excess goods is not declared by the taxpayer, the customs authority shall impose tax liability.

l) The imports are distrained and put up for auction before customs procedures are completed under a decision of a competent authority or the court and become subject to tax, in which case the customs authority shall impose tax liability and inform the authority that collects the auction payment, except confiscated imports under the state ownership.

m) The imports are exempt from tax or pledged by the declarant as collateral for loans; Collateral is liquidated to recover debts but the taxpayer has not prepared a new customs declaration, has not fully paid tax in accordance with customs laws.

n) In other cases where the customs authority, inspection or audit authority carries out an inspection or audit at the taxpayer's premises or at the customs authority as prescribed in Point b Clause 2 Article 21 and Point b Clause 2 Article 22 of the Law on Tax Administration and discovers that the taxpayer fails to declare or incorrectly declares the amount of tax eligible for exemption, reduction, refund or cancellation.

5. Tax liability imposition steps

a) Identify the case in which tax liability has to be imposed in accordance with Clause 4 of this Article.

b) Calculate tax amount:

The tax amount depends on the commodity name, quantity, category, code, origin, value, tax rate, applied exchange rate and tax accounting method.

Imposition of tax on part of the goods of the same category under multiple customs declarations or the first export/import declaration in which tax has been determined:

$$\text{Tax} = \frac{\text{Total tax on goods of the same category in the customs}}{\text{Quantity of}}$$

payable

declarations

Total quantity of goods of the same category in the customs declarations

goods on which tax is imposed

If goods under the first import declaration are not subject to tax or there is no data about tax amount or the customs declaration has been destroyed in accordance with customs laws or there is no customs declaration, the customs authority shall impose tax according to the commodity name, quantity, category, code, origin, value, tax rate, applied exchange rate and tax accounting method or identical or similar goods in the customs authority's database at the exchange rate applicable when the decision on tax imposition is issued.

c) Determine the difference between tax payable and tax declared by the taxpayer.

d) Decide the tax payment deadline.

dd) Issue a record as the basis for tax liability imposition, except in the following cases:

The taxpayer is not able to calculate the tax amount payable themselves; the customs authority imposes tax liability under the conclusion given by an inspection or audit authority or another competent authority after an audit or inspection is carried out at the taxpayer's premises; the imports are eligible for tax exemption and are collateral for loans as prescribed in Point m Clause 4 of this Article; the imports are distrained and put up for auction under a decision of a competent authority or the court before customs procedures are completed and become subject to tax as prescribed in Point 1 Clause 4 of this Article.

e) Issue a notice according to Form No. 01/TBXNK in Appendix II hereof to the taxpayer or the authorized tax declarant, guarantor or the person authorized to pay tax on behalf of the declarant. The notice shall specify the legal basis for tax liability imposition, tax accounting method, the amount of each tax imposed, payment deadline and the point of time after which late payment interest and fine will be charged.

In case tax liability is imposed by the customs authority on the basis of a written verdict issued by another competent authority prescribed in Point h Clause 1 Article 52 of the Law on Tax Administration and Point n Clause 4 of this Article, the notice sent to the taxpayer shall specify that tax liability is imposed in this manner, tax amount and payment deadline.

In case tax liability is imposed by the customs authority on the basis of a written verdict issued by another competent authority prescribed in Point h Clause 1 Article 52 of the Law on Tax Administration and Point n Clause 4 of this Article, the notice sent to the taxpayer shall specify that tax liability is imposed in this manner, tax amount and payment deadline.

g) Issue the decision on tax liability imposition according to Form No. 01/QDADT/TXNK in Appendix III hereof; send it to the declarant in accordance with Point k of this Clause. The decision shall specify the reasons, legal basis, amount of tax imposed, payment deadline and point of time after which late payment interest is charged.

h) In case the decision on tax liability imposition is inaccurate or inadequate, the customs authority shall issue a supplementary decision according to Form No. 01/QDADT/TXNK in Appendix III hereof.

In case the decision on tax liability imposition is not conformable with regulations of law, the issuing authority shall issue a cancellation using Form No. 02/QDHADT/TXNK in Appendix III hereof.

i) In case tax, late payment interest, fine have been paid by the taxpayer under a decision on tax liability imposition that is revised or cancelled; tax, late payment interest, fine are overpaid by the taxpayer, the customs authority shall refunded the excess amount to the taxpayer in accordance with Article 60 of the Law on Tax Administration.

k) The notice of reasons for tax liability imposition, the decision on tax liability imposition, the decision on revising or cancelling the decision on tax liability imposition shall be sent within 08 working hours after they are signed.

6. Tax payment deadline.

a) Tax shall be paid by the deadlines specified in Clause 4 Article 55 of the Law on Tax Administration.

b) In case the taxpayer does not specify tax on the customs declaration; the customs declaration is cancelled in accordance with customs law; imports have been substantially changed through local processing; imports that are eligible for tax exemption or not subject to tax are put up as collateral for a loan on which the taxpayer has defaulted; imports are distrained and put up for auction under a decision of a competent authority or the court, the tax payment deadline shall be the issuance date of the decision on tax liability imposition.

c) In case of imposition of tax liability on goods imported for export processing or export production, imports that are not subject to tax, imports under multiple customs declarations with preserved status quo, the tax payment deadline shall be imposed according to the last import declaration that contains the taxed goods if the customs authority is not able to determine the exact quantity of goods under each import declaration.

If the quantity of taxed goods under the last import declaration is smaller than the quantity of goods on which tax liability is imposed, the difference in quantity shall apply the tax payment deadline of the previous import declaration of the same commodity that is imported in the same manner.

7. Authority to issue, revise, cancel decisions on tax liability imposition

The Director of the General Department of Customs, Directors of Provincial Customs Departments, Post-customs Clearance Inspection Departments and district-level customs departments have the authority to issue, revise, cancel decisions on tax liability imposition.

8. Responsibilities of tax declarants

a) Tax declarants and persons authorized by tax declarants, guarantors, persons authorized to pay tax on behalf of tax declarants shall fully pay the tax imposed, fine and late payment interest in accordance with Article 54 of the Law on Tax Administration.

In case the imports are exempt from tax or pledged by the declarant as collateral for loans; the collateral is liquidated to recover debts but the taxpayer has not prepared a new customs declaration, has not fully paid tax as prescribed in Point m Clause 4 of this Article, the credit institution shall pay tax on behalf of the declarant.

In case customs procedures for imports are not completed and the imports are distrained and put up for auction to enforce a customs-related tax decision; goods that are initially eligible for tax exemption or not subject to tax and distrained and put up for auction under decision of a competent authority or the court and become subject to tax, the organization that collects auction payments shall pay tax to the customs authority.

b) If the tax declarant, the person authorized by the tax declarant, the guarantor, the person authorized to pay tax on behalf of the tax declarant does not concur with the decision on tax liability imposition, they still have to pay tax, late payment interest and fine unless a competent authority issues a decision to suspend the decision on tax liability imposition as prescribed in Clause 1 Article 61 of the Law on Tax Administration.

Chapter IV

TAX PAYMENT DEADLINES, RESPONSIBILITY FOR FULFILLMENT OF TAX OBLIGATIONS

Article 18. Deadlines for payment of tax-related amounts, fees for grant of right to extraction of water resources and minerals, fees for grant of sea area usage, registration fees and licensing fees

1. Non-agricultural land use tax

a) Deadline for making first tax payment: Within 30 days from the day on which the tax notice is issued by the tax authority.

From the second year, non-agricultural land use tax shall be paid annually by October 31.

b) The difference in tax according to the consolidated declaration shall be paid by the 31st of March of the calendar year succeeding the year in which tax is incurred.

a) In case the declaration is revised, tax shall be paid within 30 days from the day on which the tax notice is issued.

2. Agricultural land use tax

a) Deadline for making first tax payment: Within 30 days from the day on which the tax notice is issued by the tax authority.

b) From the second year, the taxpayer may choose between paying tax annually or biannually. If the taxpayer chooses the former, tax shall be paid by May 31.

If the taxpayer chooses the latter, the first 50% shall be paid by May 31 and the rest by October 31.

a) In case the declaration is revised, tax shall be paid within 30 days from the day on which the tax notice is issued.

d) In case the harvest time does not match the deadline specified in this Clause, the tax authority may defer the deadline for up to 60 days.

3. Land rents and water surface rents

a) In case rent is paid annually:

a.1) The first rent payment shall be made within 30 days from the day on which the rent notice is issued by the tax authority.

a.2) From the second year, the tenant may choose between paying rents annually or biannually. If the tenant chooses the former, rent shall be paid by May 31. If the tenant chooses the latter, the first 50% shall be paid by May 31 and the rest by October 31.

In case of a new tenant where the rent is determined after October 31, the tax authority shall issue a rent notice for the remaining time of the year.

a.3) In case the declaration is revised, the rent shall be paid within 30 days from the day on which the rent notice is issued.

a.4) In case the rent notice is issued by the tax authority according to documents of another competent authority granting extension of land use period due to delay in land use time of the project or changes to the elements that affect the rent:

Within 30 days from the issuance date of the rent notice, the tenant shall pay 50% of the rent specified in the notice;

Within 90 days from the issuance date of the rent notice, the tenant shall pay the remaining 50%.

b) If rent is paid in a lump sum for the entire lease duration:

b.1) Deadline for making first rent payment:

Within 30 days from the issuance date of the rent notice, the tenant shall pay 50% of the rent specified in the notice;

Within 90 days from the issuance date of the rent notice, the tenant shall pay the remaining 50%.

b.2) In case the declaration is revised, the rent shall be paid within 30 days from the day on which the rent notice is issued.

4. Land levy

a) Within 30 days from the issuance date of the land levy notice, the land user shall pay 50% of the land levy specified in the notice.

b) Within 90 days from the issuance date of the land levy notice, the land user shall pay the remaining 50%.

b) In case land levy is adjusted, within 30 days from the issuance date of the land levy notice, the land user shall pay 100% of the land levy if it is not fully paid by the household or individual after 5 years from the issuance date of the decision on allocation of relocation land

5. Fees for grant of right to water resource extraction

a) The fee for grant of right to water resource extraction shall be paid within 90 days from the day on which the first notice or adjustment notice is issued by the competent authority.

b) From the second year, the taxpayer may choose between paying annually or biannually. If the taxpayer chooses the former, fee shall be paid by May 31.

If the taxpayer chooses the latter, the first 50% shall be paid by May 31 and the rest by October 31.

c) In case of suspension under a document of the People's Committee of the province, the payment deadline will be deferred for a period equal to the suspension period but not later than the expiration date of the license. The fee shall be paid within 30 days from the end of the suspension period.

6. Fees for grant of the right to mineral extraction:

a) The fee for grant of right to mineral extraction shall be paid within 90 days from the day on which the first notice or adjustment notice is issued by the competent authority.

b) From the second year, the taxpayer may choose between paying annually or biannually. If the taxpayer chooses the former, fee shall be paid by May 31.

If the taxpayer chooses the latter, the first 50% shall be paid by May 31 and the rest by October 31.

c) In case of suspension under a document of the People's Committee of the province, the payment deadline will be deferred for a period equal to the suspension period but not later than the expiration date of the license. The fee shall be paid within 30 days from the end of the suspension period.

7. Fees for grant of right to sea area usage:

a) In case fee is paid annually:

Fee shall be paid within 30 days from the day on which the first notice or adjustment notice is issued by the competent authority.

From the second year, the taxpayer may choose between paying annually or biannually. If the taxpayer chooses the former, fee shall be paid by May 31.

If the taxpayer chooses the latter, the first 50% shall be paid by May 31 and the rest by October 31.

b) If fee is paid in a lump sum for the entire usage period, fee shall be paid within 30 days from the day on which the notice is issued.

8. Registration fee shall be paid within 30 days from the day on which the notice is issued, unless the taxpayer is permitted to pay registration fee on credit.

9. licensing fee:

a) Licensing fee shall be paid annually by the 30th of January.

b) For medium and small enterprises converted from household businesses (including their dependent units and business locations), upon expiration of the licensing fee exemption period (3 years from the establishment date):

b.1) If the expiration date is in the first 6 months of the year, licensing fee shall be paid by the 30th of July of the same year.

b.2) If the expiration date is in the last 6 months of the year, licensing fee shall be paid by the 30th of January of the succeeding year.

c) Household businesses and individual businesses that shut down and subsequently resume their business operation shall pay licensing fee as follows:

c.1) If the resumption date is in the first 6 months of the year, licensing fee shall be paid by the 30th of July of the same year.

c.2) If the resumption date is in the last 6 months of the year, licensing fee shall be paid by the 30th of January of the succeeding year.

Article 19. Special cases of tax deferral

At certain times when certain groups of taxpayers, industries or businesses are facing difficulties, the Ministry of Finance shall take charge and cooperate with relevant ministries and central authorities in proposing groups of taxpayers, taxes and other amounts eligible for deferral to the Government. Tax deferral shall not affect state budget revenue estimate approved by the National Assembly.

Article 20. Deferral of fee for grant of right to mineral extraction in case of land clearance difficulties

1. Application for deferral

The taxpayer eligible for deferral of fee for grant of right to mineral extraction in case of land clearance difficulties shall prepare and submit an application for deferral to supervisory tax authority. An application shall consist of:

- a) Application form No. 01/GHKS in Appendix III hereof which specifies the reasons for delay in commencement or suspension of the project, the fee that need deferring and deferral period, the land area having land clearance difficulties, total land area specified in the mineral extraction license.
- b) A written confirmation of land clearance difficulties issued by a competent authority (the People's Committee of the commune or district-level land clearance board or similar authority). This document must specify the land area having land clearance difficulties.
- c) Relevant documents (if any).

2. The deferral period shall not exceed 02 years from the initial payment deadline.

3. The deferred amount is the outstanding amount of fee when the taxpayer submits the application for deferral on the land area facing land clearance difficulties as confirmed by a competent authority.

In case the project cannot be commenced or the entire mineral extraction operation has to be suspended due to land clearance difficulties, the entire outstanding amount of fee for grant of right to mineral extraction will be deferred.

4. Deferral procedures

- a) If the application is erroneous or not conformable with Clause 1 of this Article, the tax authority shall send a request for supplementation (Form No. 03/GHKS in Appendix III hereof) or explanation to the taxpayer within 03 working days from the day on which the application is received. Deferral will not be granted if the taxpayer fails to supplement the application as requested by the tax authority.

b) If the application is conformable with Clause 1 of this Article, the tax authority shall send one of the following notices to the taxpayer within 10 working days from the day on which the application is received.

The rejection notice (Form No. 04/GHKS in Appendix III hereof) if the taxpayer is not eligible.

The deferral notice (Form No. 02/GHKS in Appendix III hereof) if the taxpayer is eligible. The deferral notice shall be posted on the tax authorities' website within 03 working days from its issuance date.

5. The amount of fee deferred and deferral period shall be decided by the head of the supervisory tax authority.

Article 21. Fulfillment of tax obligations upon exit from Vietnam

1. Exit from Vietnam will be suspended in the following cases:

a) The individual, the individual that is the legal representative of an enterprise has not fulfilled tax obligations under a tax enforcement decision.

b) A Vietnamese national has not fulfilled his/her tax obligations before emigration.

c) A Vietnamese national residing overseas has not fulfilled his/her tax obligations before exit.

d) A foreigner has not fulfilled his/her tax obligations before exit.

2. Authority to impose, extend and cancel suspension from exit

a) The head of the supervisory tax authority of the taxpayer has the authority to suspend the taxpayer from exit in the cases specified in Clause 1 of this Article.

b) The person that imposes the exit suspension also has the authority to extend and cancel the suspension.

c) The person that imposes the exit suspension shall cancel the suspension within 24 hours after the taxpayer fulfills his/her tax obligations.

3. Procedures for imposing, extending and cancelling exit suspension

a) After a taxpayers' tax obligations are determined, the tax authority shall compile a list of individuals suspended from exit and send a suspension notice (Form No. 01/XC in Appendix III hereof) to the immigration authority and the taxpayers.

b) Within the day on which the suspension notice is received, the immigration authority shall suspend these persons from exit and post the suspension notice on its website.

c) If a suspended person has fulfilled his/her tax obligations within 24 working hours, the tax authority shall issue a suspension cancellation notice (Form No. 02/XC in Appendix III) and send it to the immigration authority.

For suspended persons who have not fulfilled their tax obligations in 30 days before expiration of the suspension period, the tax authority shall send a notice of extended suspension (Form No. 02/XC) to the immigration authority and these persons.

d) The suspension notice, extended suspension notice and suspension cancellation notice shall be sent by post or electronically if possible and posted on the website of the tax authority. It will be considered that a notice has been sent if it has been posted on the tax authority's website even if it is returned after sent by post.

Chapter V

TAX REFUND; DEBT FREEZING; TAX, LATE PAYMENT INTEREST AND FINE DEBT CANCELLATION

Article 22. Classification of applications for refund of tax on exports and imports subject to inspection before refund

1. Inspection shall be carried out before tax refund in the cases specified in Points a, b, c, d, dd and e Clause 2 of Article 73 of the Law on Tax Administration.

2. In addition to the cases mentioned in Clause 1 of this Article, inspection shall be carried out before tax refund in the following cases:

a) The customs authority finds that the taxpayer has incurred more than 02 penalties for customs offences over the last 12 months before the tax refund application is submitted (including understatement of tax payable or overstatement of tax eligible for refund, reduction or cancellation) the fines for which exceed the authority of the Director of the sub-department of Customs prescribed by regulations of law on administrative penalties.

b) The customs authority finds that the taxpayer has incurred penalties for smuggling or illegal transport of goods across the border over the last 24 months before the application for refund is submitted.

c) A tax enforcement decision has been issued against the taxpayer.

d) The goods are subject to excise tax.

dd) The imports have to be re-exported to the exporting country (or a third country or a free trade zone) through a different border checkpoint; the exports have to be re-imported into through a different border checkpoint.

Article 23. Debt freezing procedures, documentation and time

1. Documentation

a) In the cases specified in Clause 1 Article 83 of the Law on Tax Administration: The death certificate, death notice or their substitutes prescribed by civil registration laws; the court's declaration that a person is dead, missing or incapacitated (original copy, extracted copy from master register or authenticated copy).

b) In the cases specified in Clause 2 Article 83 of the Law on Tax Administration: The taxpayer's decision on dissolution and information about the taxpayer's name, enterprise ID number, the time of the business registration authority publishes information about the taxpayer's undergoing dissolution on the National Enterprise Registration Information System.

c) In the cases specified in Clause 3 Article 83 of the Law on Tax Administration: The court's notification of receipt of the taxpayer's petition for bankruptcy (original copy, extracted copy from master register or authenticated copy).

d) In the cases specified in Clause 4 Article 83 of the Law on Tax Administration: The written confirmation sent by the tax authority to the People's Committee of the commune where the taxpayer's is headquartered that the taxpayer is no longer operating at the registered address and the tax authority's notice that the taxpayer is no longer operating at the registered (original copy, extracted copy from master register or authenticated copy).

dd) In the cases specified in Clause 5 Article 83 of the Law on Tax Administration: the written request of the tax authority or another competent authority for revocation of the certificate of business registration, certificate of enterprise registration, certificate of cooperative registration, certificate of household business registration, establishment and operation license or certificate of branch/representative office registration (original copy, extracted copy from master register or authenticated copy).

2. Debt freezing time

a) In the cases specified in Clause 1 Article 83 of the Law on Tax Administration: The issuance date of the death certificate, death notice or their substitutes prescribed by civil registration laws; From the issuance date of the court's declaration that a person is dead, missing or incapacitated to the date on which the court issues a decision to cancel such declaration.

b) In the cases specified in Clause 2 Article 83 of the Law on Tax Administration: From the day on which the business registration authority publishes information about the taxpayer's undergoing dissolution on the National Enterprise Registration Information System to the date of business resumption or the date of completion of dissolution procedures or the date of debt cancellation.

c) In the cases specified in Clause 3 Article 83 of the Law on Tax Administration: From the date of issuance of the court's notification of receipt of the taxpayer's petition for bankruptcy or the day on which the taxpayer sends the petition for bankruptcy to a competent authority while

following debt payment and settlement procedures as prescribed by the Law on Bankruptcy to the date of business resumption or the date of debt cancellation.

In case the court has issued the notice of receipt of the petition for bankruptcy, the tax debt will be frozen until the issuance date of such notice.

d) In the cases specified in Clause 4 Article 83 of the Law on Tax Administration: From the day on which the business registration authority publishes information nationwide that the taxpayer or the taxpayer's legal representative is no longer present at the registered address to the date of business resumption or the date of debt cancellation.

dd) In the cases specified in Clause 5 Article 83 of the Law on Tax Administration: From the issuance date of the written request for or the effective date of the decision on revocation of the certificate of business registration, certificate of enterprise registration, certificate of cooperative registration, certificate of household business registration, establishment and operation license or certificate of branch/representative office registration to the date of business resumption or the date of debt cancellation.

3. Debt freezing procedures

a) In the cases specified in Article 83 of the Law on Tax Administration, after receiving adequate documents specified in Clause 1 of this Article, the head of the supervisory tax authority of the taxpayer shall issue a decision on debt freezing decision (Form No. 01/KN in Appendix III hereof) on the beginning date of the debt freezing period specified in Clause 2 of this Article.

b) In case the court cancels the declaration that a person is dead, missing or incapacitated or the taxpayer resumes business operation after the tax authority has issued the debt freezing decision, the tax authority shall issue a decision to invalidate the debt freezing decision (Form No. 02/KN in Appendix III hereof) and charge late payment interest for the period from the issuance date of the invalidation decision to the day on which tax debt is fully paid by the taxpayer.

c) In case the taxpayer is eligible for tax debt cancellation as prescribed in Article 85 of the Law on Tax Administration after the tax authority has issued the decision on tax debt freezing, the tax authority issue a decision to invalidate the debt freezing decision (Form No. 02/KN in Appendix III hereof) and cancel the debt as per regulations.

d) In case the tax authority discovers that the taxpayer that is an individual, individual business, owner of a household, household business, sole proprietorship or single-member limited liability company whose tax debt has been frozen establishes a new business establishment or enterprise, the tax authority shall issue a decision to invalidate the debt freezing decision (Form No. 02/KN in Appendix III hereof) and charge late payment interest for the period from the beginning of the debt freezing period to the day on which tax debt is fully paid by the taxpayer.

Article 24. Cancellation of tax, late payment interest and fine debt (hereinafter referred to as "tax debt") in case of natural disasters or widespread epidemics

1. Cases of tax debt cancellation

The taxpayer suffers material damage caused by a natural disaster or widespread epidemic as declared by a competent authority.

2. Conditions for debt cancellation

The taxpayer still suffer damage despite late payment interest has been exempt in accordance with Clause 8 Article 59 of the Law on Tax Administration and tax deferral has been granted in accordance with Point a Clause 1 Article 62 of the Law on Tax Administration. The cancelled tax, late payment interest and fine must not exceed the remaining damage suffered by the taxpayer.

3. Authority to cancel debt

The authority to cancel tax debts is specified in Article 87 of the Law on Tax Administration.

4. Procedures and documentation

When a competent authority declares a natural disaster or widespread epidemic, the Ministry of Finance shall take charge and cooperate with relevant ministries and central authorities in proposing documentation and procedures for cancellation of taxpayers' tax debts.

Article 25. Cooperation between tax authorities, business registration authorities and local governments in cancelling debts, collecting cancelled debts before issuance of the Certificate of Business Registration, Certificate of Enterprise Registration, Certificate of Cooperative Registration, Certificate of Branch/Representative office Registration (hereinafter referred to as Certificate of Business Registration) to taxpayers whose debts have been cancelled according to Clause 3 Article 85 of the Law on Tax Administration.

1. Cooperation between tax authorities and local governments

a) Exchange of information between tax authorities and local governments of districts:

a.1) The tax authority shall compile a list of taxpayers whose debts have been cancelled and send it to the district-level business registration authority. The list shall contain the names, TINs, ID/passport numbers of taxpayers that are individuals, individual businesses, owners of households, household businesses, sole proprietorships, single-member limited liability companies; amounts of tax cancelled; cancellation date.

a.2) The district-level business registration authority shall provide the tax authority with information about registration of household businesses and cooperatives by the taxpayers whose debts have been cancelled mentioned in Point a.1. Clause 1 of this Article.

a.3) In case the taxpayer that is an individual, individual business, owner of a household, household business, sole proprietorship or single-member limited liability company has fully

paid the tax debt that was cancelled, the tax authority shall provide the district-level business registration authority with information about the taxpayer's fulfillment of tax obligations, including: the taxpayer's name, TIN, ID/passport number; the amount of tax cancelled; tax cancellation date; the amount of tax paid to state budget.

b) District-level business registration authorities shall not issue the certificate of business household registration to taxpayers that are individuals, individual businesses, owners of households, household businesses, sole proprietorships, single-member limited liability companies that have not paid the cancelled tax debt to state budget. In case the certificate of business household/cooperative registration is issued by the district-level business registration authority while the taxpayer has not paid the cancelled tax debt, the district-level business registration authority shall revoke the certificate as requested by the tax authority.

c) Information exchange

Information shall be exchanged between tax authorities and district-level business registration authorities in writing or electronically if possible.

d) Responsibilities of local governments

d.1) The People's Committees of districts shall request local authorities to cooperate with tax authorities in issuing and revoking certificates of business household/cooperative registration.

d.2) The People's Committees of districts shall cooperate with tax authorities in verifying taxpayers' availability of property in their districts.

2. Cooperation between provincial tax authorities and business registration authorities

a) Exchange of information between provincial tax authorities and business registration authorities:

a.1) The tax authority shall compile a list of taxpayers whose debts have been cancelled and send it to the business registration authority. The list shall contain the names, TINs, ID numbers of taxpayers that are individuals, individual businesses, owners of households, household businesses, sole proprietorships, single-member limited liability companies; amounts of tax cancelled; cancellation date.

a.2) The business registration authority shall provide the tax authority with information about registration of household businesses and cooperatives by the taxpayers whose debts have been cancelled mentioned in Point a.1. Clause 2 of this Article.

a.3) In case the taxpayer that is an individual, individual business, owner of a household, household business, sole proprietorship or single-member limited liability company has fully paid the tax debt that was cancelled, the tax authority shall provide the district-level business registration authority with information about the taxpayer's fulfillment of tax obligations,

including: the taxpayer's name, TIN, ID/passport number; the amount of tax cancelled; tax cancellation date; the amount of tax paid to state budget.

b) Business registration authorities shall not issue the certificate of business registration to taxpayers that are individuals, individual businesses, owners of households, household businesses, sole proprietorships, single-member limited liability companies that have not paid the cancelled tax debt to state budget. In case the certificate of business registration is issued by the business registration authority while the taxpayer has not paid the cancelled tax debt, the business registration authority shall revoke the certificate as requested by the tax authority.

c) Information exchange

c.1) The Ministry of Finance and the Ministry of Planning and Investment shall establish information exchange procedures to monitor the payment of cancelled tax debts and issuance of the Certificate of Business Registration to taxpayers whose tax debts are cancelled.

c.2) Information about enterprises shall be exchanged through an electronic network between tax authorities and business registration authorities.

c.3) Information may be exchanged by email, electronically or other forms where necessary.

c.4) Information shall be automatically exchanged in real time.

c.5) Electronic information exchanged between tax authorities and business registration authorities have the same legal value as physical documents.

Chapter VI

RESPONSIBILITY FOR PROVISION OF INFORMATION, PUBLISHING OF INFORMATION ABOUT TAXPAYERS; DUTIES AND ENTITLEMENTS OF COMMERCIAL BANKS

Article 26. Responsibility of regulatory authorities to provide information

1. Regulatory authorities shall provide information about taxpayers to tax authorities in the following cases:

a) Business registration authorities and cooperative registration authorities shall send tax authorities electronic information about establishment, suspension, resumption, revocation of certificates of enterprise registration and certificates of cooperative registration; restoration of legal status after the certificate is revoked; dissolution, bankruptcy, penalties for enterprise/cooperative registration-related offences within 01 working day or the next working days from the day on which information is updated on the National Enterprise Registration Information System.

b) Competent regulatory authorities other than the authorities specified in Point a of this Clause) shall electronic information about establishment, suspension, resumption, revocation of certificates of business registration, practicing certificates, establishment and operation licenses and certificates of investment; restoration of legal status after the taxpayer's certificate or license is revoked to Departments of Taxation of the provinces where the taxpayers are headquartered within 01 working day or the next working days from the day on which information is updated on the sending authority's system, or within 07 working days if information cannot be sent electronically.

2. Provision of information for tax authorities by other regulatory authorities:

a) Information to be provided:

a.1) The Ministry of Construction and housing authorities shall provide information about management, use and ownership of organizations, households, household businesses, individuals, individual businesses and other information specified in the Law on Tax Administration and relevant laws.

a.2) The Ministry of Natural Resources and Environment, land and resources authorities shall provide information about land use, revenues from land and property on land, licensing resource extraction, annual production of each license and other information specified in the Law on Tax Administration and relevant laws.

a.3) The Ministry of Public Security and affiliated authorities shall provide and exchange information about tax-related crimes; exit, entry; registration and management of vehicles and other information specified in the Law on Tax Administration and relevant laws.

a.4) The Ministry of Industry and Trade and trade authorities shall provide information about policies on management of exports, imports and transit goods of Vietnam and other countries; merchanting trade, temporary import, temporary export, imposition of administrative penalties; actions against smuggling; producing and trading counterfeit goods, banned goods, goods of unclear origins, infringement upon intellectual property rights; violations against regulations of law on quality, measurement, pricing, food safety, trade frauds; violations against regulations of law on consumer protection; e-commerce, franchising, content of e-commerce and franchising licenses; information about anti-dumping, anti-subsidy, safeguard activities, prevention of evasion of trade remedies and other information specified in the Law on Tax Administration and relevant laws.

a.5) State Bank of Vietnam (SBV) shall cooperate with the Ministry of Finance in instructing commercial banks, credit institutions, payment service providers licensed by SBV to connect to and provide information for tax authorities about transactions of organizations and individuals; cooperate with tax authorities in tax enforcement; cooperate with the Ministry of Finance, relevant Ministries and central authorities in establishing a mechanism for management and supervision of cross-border payments in e-commerce, digital trade and other services with organizations and individuals in Vietnam; deduction and payment of tax on behalf of overseas

suppliers when receiving payments from buyers in Vietnam; and other information specified in the Law on Tax Administration and relevant laws.

a.6) The Ministry of Information and Communications and authorities in charge of state management of Internet service provision, online information and online video games shall provide information about licenses for provisions of Internet services, online information and online video games; relevant information about online advertising; online sale of information technology products, digital trade; other online services; and other information specified in the Law on Tax Administration and relevant laws; cooperate with other authorities and tax authorities in providing information through online network, daily electronic information exchange through the taxpayer information system or National Single-window Information Portal.

a.7) The Ministry of Transport, regulatory authorities responsible for state management of cargo and passenger transport and vehicle registration shall provide information about licenses for cargo and passenger transport; registration of right to ownership and enjoyment of vehicles, and other information specified in the Law on Tax Administration and relevant laws.

a.8) The Ministry of Labor, War Invalid and Social Affairs and regulatory authorities responsible for state management of foreign workers in Vietnam and Vietnamese guest workers shall provide information about licenses for foreign workers and Vietnamese guest workers, and other information specified in the Law on Tax Administration and relevant laws.

a.9) The Ministry of Health and regulatory authorities responsible for state management of pharmacies, medical examination and treatment facilities shall provide information about their licenses and other information specified in the Law on Tax Administration and relevant laws.

a.10) The Ministry of Science and Technology, intellectual property right and technology transfer authorities shall provide information about intellectual property rights and technology transfer in Vietnam in accordance with the Law on Tax Administration and relevant laws.

a.11) Inspection authorities shall provide information about the results of inspection of taxpayers' compliance to tax laws in accordance with the Law on Inspection and the Law on Tax Administration.

a.12) Audit authorities shall provide information and documents about taxpayers' fulfillment of their tax obligations in accordance with the Law on State Audit and the Law on Tax Administration.

a.13) The courts and arbitral tribunals shall provide information about court judgments, court decisions and arbitral decisions on termination of investment projects, bankruptcy of enterprises and cooperatives, and other information specified in the Law on Tax Administration and relevant laws.

a.14) General Statistics Office of Vietnam shall provide statistics about taxpayers and business establishments; analytical reports on taxpayers and business establishments; macroeconomic

statistics; other statistical information about taxpayers and business establishments; national lists; other information specified in the Law on Tax Administration and relevant laws.

a.15) Social insurance authorities shall provide information about quantity of employees participating in social insurance, health insurance, accident insurance and unpaid premiums.

a.16) Management boards of economic zones and hi-tech zones shall provide tax authorities with information about land rents, water surface rents, land levy payable, paid and unpaid by organizations and individuals to which land in economic zones and hi-tech zones is allocated or leased out by the State.

a.17) Authorities having revenues from sale of property on land, transfer of LUR; management, use, operation of public property for commercial purposes, lease or association shall provide information about the amounts payable by them to state budget.

a.18) Other authorities that are relevant to taxpayers shall provide information about taxpayers when requested in accordance with the Law on Tax Administration and relevant laws.

b) Information may be provided electronically or as physical documents.

c) The Ministry of Finance shall be in charge and cooperate with other Ministries, central authorities and regulatory authorities mentioned in Point a of this Clause in developing the regulations on exchange and provision of information and cooperation between the Ministry of Finance with each unit.

Article 27. Responsibility of relevant organizations and individuals to provide information

1. Providers of tax and accounting services; export and import trustees; persons authorized to pay tax on behalf of taxpayers, tax payment guarantors; independent audit companies shall provide information about their agreements with the taxpayers and documents as the basis for determination of tax obligations as prescribed by the Law on Tax Administration and relevant laws when requested in writing by tax authorities.

2. Organizations and individuals that are business partners or customers of taxpayers shall provide information about the taxpayers in accordance with the Law on Tax Administration and relevant laws when requested in writing by tax authorities.

3. Vietnam Chamber of Commerce and Industry shall provide monthly information about issuance of Certificates of Origin to exports of Vietnam by the 5th of the next month.

4. Income payers shall provide information about paid income and deducted tax when preparing annual tax finalization dossiers or requested by tax authorities.

5. Competent authorities shall provide information before auction of imported goods that are exempt from tax or not subject to tax for customs authorities, which will impose tax liability.

6. Other organizations and individuals shall provide information in accordance with the Law on Tax Administration and relevant laws.

7. When the tax authority makes a written request for information, the requested party shall provide the information within 10 days from the receipt of such request.

Article 28. Responsibility of regulatory authorities, organizations and individuals for information provision

1. When requested by tax authorities, regulatory authorities, organizations and individuals shall fully and punctually provide information in accordance with Article 15, Clause 2 and Clause 4 Article 98 of the Law on Tax Administration.

2. If information is not punctually and adequately provided when requested by the tax authority in a manner that affects the determination of tax obligations or timely processing of the taxpayer's application for tax refund or tax remission, the requested party shall be held responsible for the damage incurred by the taxpayer in accordance with Clause 2 Article 61 and Clause 3 Article 75 of the Law on Tax Administration.

Article 29. Publishing of information about taxpayers

1. Information about a taxpayer will be published by the tax authority in the following cases:

a) The taxpayer commits tax evasion; assists in tax evasion, tax appropriation, tax offences and abandons the business location; illegally issues or uses invoices.

b) The taxpayer fails to submit the tax declaration dossier within 90 days from the submission deadline prescribed by applicable tax laws.

c) The taxpayer's business is suspended; the taxpayer has not completed procedures for invalidated of taxpayer identification number (TIN); is not operating at the registered address.

d) The taxpayer commits a tax offence that affects tax-related rights and obligations of another organization or individual.

dd) The taxpayer fails to comply with requests of tax authorities such as: Refuses to provide information and documents for tax authorities; fails to comply with inspection decision and other requests of tax authorities.

e) The taxpayer resists, obstructs tax officials or customs officials from performing their duties.

g) The taxpayer fails to pay tax and other amounts to state budget within 90 days from the deadline for payment or implementation of the tax decision.

h) The taxpayer conceals and disguises assets; absconds instead of implementing tax decisions.

i) Other information prescribed by law.

2. Published information and publishing method

a) Published information

The taxpayer's TIN, name, address, reasons for information publishing. The tax authority may publish other relevant information on a case-by-case basis.

b) Information publishing methods:

b.1) Publishing information on websites or web portals of tax authorities

b.2) Publishing information through mass media;

b.3) Posting at premises of tax authorities;

b.4) Providing information through citizen reception, press conferences, press releases, spokespersons of tax authorities as prescribed by law.

b.5) Other methods prescribed by relevant regulations.

3. Authority to publish information

a) The head of the supervisory tax authority of the taxpayer or the tax authority responsible for management of the state budget revenues shall decide publishing of information about the taxpayer in accordance with Clause 1 of this Article.

b) Before publishing information about the taxpayer, the tax authority shall make sure the information is accurate. The head of the tax authority shall be responsible for the accuracy of published information. In case published information is inaccurate, the head of the tax authority shall rectify the information using the methods specified in Point b Clause 2 of this Article.

Article 30. Duties and entitlements of commercial banks and payment service providers (PSPs)

1. Duties and entitlements of commercial banks and payment service providers (PSPs) in collecting and transferring taxes and other amounts to state budget:

a) Duties of commercial banks in collecting and transferring taxes and other amounts to state budget:

a.1) Implement regulations on collecting taxes and other amounts in Article 56 of the Law on Tax Administration and the Government's Decree No. 11/2020/ND-CP dated January 20, 2020 on state treasury-related administrative procedures (hereinafter referred to as "Decree No. 11/2020/ND-CP").

a.2) Prepare or instruct taxpayers to prepare orders of payment to state budget, which must contain information about the taxpayer, date of payment and paid amount according to Decree No. 11/2020/ND-CP.

a.3) Fully transfer the collected taxes and other amounts to accounts of State Treasury opened at the commercial banks and State Bank of Vietnam according to Decree No. 11/2020/ND-CP within the payment date. If these amounts cannot be transferred within the day, they must be transferred by 10 am of the next working day.

a.4) If the collected amounts are not fully and punctually transferred to state budget through the commercial bank's fault, the commercial bank shall pay late payment interest in accordance with the Law on Tax Administration.

a.5) In case of errors, the commercial bank shall send notices to relevant units and must not return the paid tax to the taxpayer if information has been transmitted to State Treasury. The commercial bank where the State Treasury's account is opened shall compare payment documents with those of the State Treasury.

b) The commercial bank has agreed to connect to the tax authority's web portal also has the following duties and entitlements in addition to the duties mentioned in Point a of this Clause:

b.1) Instruct taxpayers to declare tax payment information on payment orders. Fully transmit information on these payment orders to tax authorities through their web portals.

b.2) Obtain the corresponding codes of these amounts on the tax authority's web portal and write them on the payment orders. Do not cancel a payment order after payment information has been transmitted to the tax authority's web portal.

b.3) Develop an information technology system that is suitable for the information exchange standards and formats established by tax authorities. Protect the confidentiality of information. Only use information about payments by taxpayers and customs declarants provided by tax authorities on their web portals for collection purposes.

c) PSPs, within the scope of their operation, shall perform one or some of the duties and entitlements specified in Point a and Point b of this Clause.

2. Commercial banks shall provide information about taxpayers' checking accounts opened at the banks for tax authorities as follows:

a) At the request of tax authorities, commercial banks shall provide information about checking accounts of each taxpayer, including: account holder's name, account number according to TIN issued by the tax authority, account opening date, account closing date.

b) The information mentioned in Point a of this Clause shall be provided within 90 days from the effective date of this Decree. Update to this information shall be monthly updated within 10 days of the next month. Information shall be provided electronically.

c) Commercial banks shall provide information about account transactions, account balance, transaction data at the request of the head of the tax authority for the purposes of tax inspection and tax enforcement.

d) Tax authorities shall protect and be responsible for the confidentiality of the information provided as prescribed by the Law on Tax Administration and relevant laws.

3. Deduct and pay tax on behalf of overseas suppliers that do not have permanent establishments in Vietnam and participate in e-commerce or digital trade with other organizations and individuals in Vietnam (hereinafter referred to as "overseas suppliers") in accordance with Clause 3 Article 27 of the Law on Tax Administration. To be specific:

a) If the overseas supplier has not registered, declared and paid tax, the commercial bank or PSP shall deduct and pay tax on behalf of the overseas supplier on each product and service paid for by individuals in Vietnam through e-commerce or digital trade activities.

b) General Department of Taxation shall cooperate with relevant authorities in finding and publishing names and websites of overseas suppliers that have not registered, declared and paid tax on goods and services paid for by individuals in Vietnam. General Department of Taxation shall provide these names and websites for commercial banks and PSPs, which will deduct tax from the transaction accounts of these overseas suppliers.

c) In case goods and services of the overseas supplier are paid for by card or other methods that cause the commercial bank or PSP to be unable to deduct tax, the commercial bank or PSP shall monitor the amounts transferred to overseas supplier and send monthly reports to General Department of Taxation using the set form provided by the Minister of Finance.

d) Commercial banks and PSPs shall monthly declare and transfer the deducted tax payable by overseas suppliers to state budget using the set form provided by the Minister of Finance.

4. Deduct tax from taxpayers' accounts; freeze accounts of taxpayers against whom tax decisions are enforced at the request of tax authorities in accordance with Clause 4 Article 31 of this Decree.

5. In case the taxpayer has a bank guarantee for the payment of tax, late payment interest, fines and other amounts and fails to pay these amounts on schedule, the bank (guarantor) shall pay these amounts. If the taxpayer fails to pay these amounts within 90 days from the tax debt payment deadline specified in the written approval of the tax authority, the guarantor may enforce the collection of these amounts in accordance with the Law on Tax Administration.

6. In case imports are exempt from tax or not subject to, pledged by the taxpayer as collateral for loans and have to be liquidated by the commercial bank to recover debts, the commercial bank shall provide information about the collateral for the customs authority to impose tax liability, which will be paid by the commercial bank on behalf of the taxpayer.

Chapter VII

ENFORCEMENT OF TAX DECISIONS

Article 31. Enforcement by deducting money from taxpayers' accounts; freezing taxpayers' accounts

1. Enforcement subjects

Accounts of taxpayers against which tax decisions are enforced opened at State Treasury, commercial banks and other credit institutions.

Tax decisions include: decision on imposition of administrative penalties for tax offences; tax liability imposition notices and decisions; tax debt notices; refund disgorgement decisions; tax deferral decisions; permissions for payment by instalments; decisions on invalidation of tax debt freezing decision; decisions on implementation of remedial measures in accordance with tax administration laws; decision on payment of damages; other administrative tax decisions prescribed by law.

Subjects of tax decision enforcement:

a) The taxpayers in the cases specified in Clauses 1, 2, 3, and 4 Article 124 of the Law on Tax Administration.

In case the tax authority has issued a permission for payment of tax debt by instalments or a tax deferral decision or a late payment interest exemption notice, tax debt will not be enforced during the instalment period, tax freezing period, the period over which late payment interest is exempt, or the period over which tax amount is being verified by audit or inspection authorities as requested in writing by the taxpayer.

b) The credit institutions that fail to implement the decisions on administrative penalties for tax offences.

c) Tax payment guarantors when the taxpayers have tax payment guarantee and fail to pay tax to state budget within 90 days from the tax payment deadline specified in the written approval of the tax authority.

d) State Treasury, provincial and district-level branches of State Treasury ((hereinafter referred to as "State Treasuries") that fail to deduct and transfer tax from taxpayers' accounts at State Treasuries to state budget under decisions on administrative penalties for tax offences issued by competent authorities.

dd) Relevant organizations and individuals that fail to implement the decisions on administrative penalties for tax offences issued by competent authorities.

This enforcement measure shall not apply to taxpayers that are owners of an ODA project or holders of ODA or concessional loan accounts at State Treasury or credit institutions.

2. Basis for issuance of enforcement decision:

- a) Information about the taxpayer's account in the tax administration database or database of relevant organizations and individuals; or
- b) Information about the taxpayer's account number and account balance provided by the State Treasury or credit institution at the request of the tax authority in case the tax authority's database is not sufficient.

Tax authorities shall protect the confidentiality of account information of taxpayers against whom tax is enforced.

3. Deducting money from accounts, account freezing

- a) The enforcement decision shall be prepared according to Form No. 01/CC in Appendix III hereof. The decision shall specify: the taxpayer's name, address and TIN; reasons for enforcement; amount payable; the taxpayer's account number; name of the State Treasury or credit institution where the taxpayer's account is opened; name, address, number of the state budget payment account at the State Treasury; method for transfer of money from the credit institution to the State Treasury.

Heads of tax authorities, Director of Post-clearance Inspection Department, Director of the Smuggling Investigation and Prevention Department of General Department of Customs, Presidents of the People's Committees of provinces and districts have the power to issue decisions on enforcement of the tax decisions they issued or authorize their deputies to issues such enforcement decisions; do not have the power to carry out the enforcement. If the head is not present, a deputy may be authorized by the head to consider issuing the enforcement decision. The authorization letter shall be prepared according to Form No. 09/CC in Appendix III hereof. The authorized deputy shall be responsible to the head and the law for his/her decision, and must not authorize this task to any other person.

- b) The enforcement decision shall be issued:

- b.1) After 90 days from the tax payment deadline;

- b.2) Immediately after the extended tax payment deadline;

- b.3) Immediately after the deadline for implementation of the decision on imposition of administrative penalties for tax offences if the taxpayer fails to implement it;

- b.4) Within the same day when taxpayer is found to be liquidating assets or absconding.

It will be considered that the taxpayer is liquidating assets or absconding when the taxpayer initiates procedures for transfer, giveaway, sale of assets, unfreezing or withdrawing account balance in an unusual manner before the tax authority issues a enforcement decision, or abandons the registered business location.

c) The decision on enforcement by extraction of money from account or account freezing shall be sent to the taxpayer against whom tax is enforced, the State Treasury, credit institution where the taxpayer's account is opened, relevant organizations and individuals together with the order for payment to state budget within the same day on which the enforcement decision is issued and posted on the website of tax authorities or customs authorities.

c.1) The enforcement decision may be sent electronically if possible, otherwise it shall be sent by express mail or delivered in person.

c.2) In case the enforcement decision is delivered in person but the taxpayer refuses to receive it, the competent person, tax official or customs official who delivers the decision shall prepare a record on the taxpayer's refusal to receive the enforcement decision, have it confirmed by the local government where the taxpayer's address is registered. After all of these tasks are completed, it will be considered that the enforcement decision has been delivered.

c.3) It will be considered that the enforcement decision that is sent by express mail has been delivered after 10 days if it is returned for the third time because the taxpayer refuses to receive it, it has been publicly posted at the taxpayer's premises, or there are grounds for presuming that the taxpayer avoids receiving the enforcement decision.

d) In case the taxpayer opens accounts at more than one credit institution or State Treasury branch, the enforcement decision shall specify whether money is withdrawn from one or some specific accounts. The credit institution or State Treasury shall be requested to freeze the enforced amounts in these accounts. In case one or some credit institution or State Treasury branches have fully transferred the enforced amounts to state budget and have supporting documents, they or the taxpayer shall promptly inform the authority that issued the enforcement decision within the day. The tax authority shall inform the credit institutions and State Treasury branches within the same day in order to stop withdrawing from or freezing the taxpayer's accounts.

dd) The enforcement decision ceases to be effective from the day on which the taxpayer fully pays the tax debt to state budget or the tax authority issues a decision for tax debt payment in instalment, tax deferral, late payment interest exemption or late payment interest cancellation. The tax authority shall issue a decision on invalidation of the enforcement decision according to Form No. 08/CC in Appendix III hereof.

4. Responsibilities of State Treasury and credit institutions where accounts of taxpayers against whom tax is enforced are opened:

a) Within 03 working days from the receipt of the request for information provision from the authority that issues the enforcement decision (Form No. 01-1/CC in Appendix III hereof), the State Treasury or credit institution shall provide the taxpayer's account number and account balance and other relevant information;

b) Upon receipt of the enforcement decision and order for payment to state budget, the State Treasury or credit institution shall extract the requested amount to the state budget collection

account opened at the State Treasury; inform the authority that issued the enforcement decision and the taxpayer against whom tax is enforced within the same day. In case the account balance is smaller than the amount payable, the State Treasury or credit institution shall transfer to state budget an amount equal to the account balance minus the minimum balance;

c) The amount specified in the enforcement decision shall be frozen in the taxpayer's account upon receipt of the decision;

d) In case the taxpayer has a tax payment guarantee and fails to pay tax on schedule, the guarantor shall pay the amount under guarantee on behalf of the taxpayer.

5. Procedures for extracting money from accounts

Money from the taxpayer's account shall be extracted on the basis of collection documents. Copies of collection documents shall be sent to relevant parties.

Article 32. Enforcement by deducting money from the taxpayer's salary or income

1. Enforcement subjects

a) Individuals against whom tax is enforced and earning salaries or incomes (income earners) from organizations (income payers) under payrolls or employment contracts with duration of at least 06 months; receiving pension or disability benefits

b) Tax decisions include: decision on imposition of administrative penalties for tax offences; tax liability imposition notices and decisions; tax debt notices; refund disgorgement decisions; extension decisions; permissions for payment by instalments; decisions on invalidation of tax debt freezing decision; decisions on implementation of remedial measures in accordance with tax administration laws; decision on payment of damages; other administrative tax decisions prescribed by law.

2. Verification of information about salaries and incomes

a) Tax authorities shall verify information about the salaries and incomes according to the database of tax authorities. In case the database of tax authorities is not sufficient, the person that issues the enforcement decision shall send a written request for information to the income earner and income payer.

b) The income earner, income payer and relevant organizations shall provide the requested information within 03 working days from the day receipt of the request and take legal responsibility for the information provided.

c) If requested information is not provided or fully provided within 03 working days, the tax authority shall implement appropriate enforcement measures as prescribed by Clause 3 Article 125 of the Law on Tax Administration.

3. Decision on deducting money from the taxpayer's salary or income

a) The enforcement decision shall be prepared according to Form No. 02/CC in Appendix III hereof. The decision shall specify: the taxpayer's name, address and TIN; reasons for enforcement; amount payable; name and address of the income payer; name, address, number of the state budget payment account at the State Treasury; method for transfer of money to the State Treasury.

Heads of tax authorities, Director of Post-clearance Inspection Department, Director of the Smuggling Investigation and Prevention Department of General Department of Customs, Presidents of the People's Committees of provinces and districts have the power to issue decisions on enforcement of the tax decisions they issued or authorize their deputies to issues such enforcement decisions; do not have the power to carry out the enforcement. If the head is not present, a deputy may be authorized by the head to consider issuing the enforcement decision. The authorization letter shall be prepared according to Form No. 09/CC in Appendix III hereof. The authorized deputy shall be responsible to the head and the law for his/her decision, and must not authorize this task to any other person.

b) The enforcement decision shall be issued immediately after the expiry date of the decision on account extraction or after the date specified in Clause 3 Article 125 of the Law on Tax Administration.

c) The enforcement decision shall be sent to the income earner, income payer and relevant organizations within its issuance date and posted on the website of tax authorities or customs authorities.

c.1) The enforcement decision may be sent electronically is possible, otherwise it shall be sent by express mail or delivered in person.

c.2) In case the enforcement decision is delivered in person but the taxpayer refuses to receive it, the competent person, tax official or customs official who delivers the decision shall prepare a record on the taxpayer's refusal to receive the enforcement decision, have it confirmed by the local government where the taxpayer's address is registered. After all of these tasks are completed, it will be considered that the enforcement decision has been delivered.

c.3) It will be considered that the enforcement decision that is sent by express mail has been delivered after 10 days if is returned for the third time because the taxpayer refuses to receive it, it has been publicly posted at the taxpayer's premises, or there are grounds for presuming that the taxpayer avoids receiving the enforcement decision.

d) The enforcement decision ceases to be effective from the day on which the taxpayer fully pays the tax debt to state budget or the tax authority issues a decision for tax debt payment in instalment, tax deferral, late payment interest exemption or late payment interest cancellation. The tax authority shall issue a decision on invalidation of the enforcement decision according to Form No. 08/CC in Appendix III hereof.

4. Deduction ratio

- a) Only part of the individual's salary or income will be deducted in proportion to the amount payable specified in the enforcement decision.
- b) The deduction ratio shall be 10% - 30% of the individual's monthly salary plus benefits. For other incomes, the deduction ratio may vary but must not exceed 50% of the total income.

5. Responsibilities of income payers

- a) Deduct money from the taxpayer's salary/income and transferred the deducted amount to state budget in accordance with the enforcement decision until tax debt is fully paid; Inform the enforcement decision issuer and the income earner.
- b) Upon the next salary/income payment period, the income payer shall deduct money from the individual's salary/income according to the enforcement decision, transfer the deducted amount to state budget and notify the enforcement decision issuer.
- c) In case the individual's employment contract is terminated before tax debt is fully paid, the income payer shall notify the enforcement decision issuer within 05 working days from the termination date.
- d) Income payers that refuse to implement enforcement decisions shall face administrative penalties for tax offences as per regulations.

Article 33. Enforcement by suspension of customs procedures for export and import

1. Enforcement subjects

- a) This enforcement measure will be implemented when the enforcement measures specified in Point a and Point b Clause 1 Article 125 of the Law on Tax Administration cannot be implemented, tax is not fully collected after these measures are implemented, in the cases specified in Clause 3 Article 125 of the Law on Tax Administration, or at the request of tax authorities.
- b) Tax decisions include: decision on imposition of administrative penalties for tax offences; tax liability imposition notices and decisions; tax debt notices; refund disgorgement decisions; extension decisions; permissions for payment by instalments; decisions on invalidation of tax debt freezing decision; decisions on implementation of remedial measures in accordance with tax administration laws; decision on payment of damages; other administrative tax decisions prescribed by law.
- c) In case the customs authority imposes tax liability after customs clearance is granted but the taxpayer or the guarantor fails to pay the tax within 90 days from the payment deadline, the customs authority shall implement tax enforcement measures as per regulations.

2. Customs procedures shall not be suspended in the following cases:

a) The exports are exempt from tax, not subject to tax or subject to 0% export duty.

b) The exports or imports are meant to serve defense and security, natural disaster management, epidemic control, emergency aid, humanitarian aid, grant aid.

3. The enforcement decision shall be sent to the taxpayer against whom tax is enforced and posted on the website of customs authorities within 05 working days before the suspension date.

a) The enforcement decision may be sent electronically if possible, otherwise it shall be sent by express mail or delivered in person.

b) In case the enforcement decision is delivered in person but the taxpayer refuses to receive it, the competent person or customs official who delivers the decision shall prepare a record on the taxpayer's refusal to receive the enforcement decision, have it confirmed by the local government. After all of these tasks are completed, it will be considered that the enforcement decision has been delivered.

c) It will be considered that the enforcement decision that is sent by express mail has been delivered after 10 days if it is returned for the third time because the taxpayer refuses to receive it, it has been publicly posted at the taxpayer's premises, or there are grounds for presuming that the taxpayer avoids receiving the enforcement decision.

4. a) The enforcement decision shall be prepared according to Form No. 03/CC in Appendix III hereof. The decision shall specify its issuance date; the decision number; legal basis for enforcement; reasons for enforcement; the decision issuer's name, position and workplace; the taxpayer's name, address and TIN; amount payable under each customs declaration or case; total amount payable; State Treasury account number and account holder's name; deadline for implementation; the issuer's signature and seal of the issuing authority.

5. Customs procedures shall be resumed when:

a) The taxpayer no longer owes overdue tax, late payment interest and fines of other shipments;

b) The taxpayer pays tax before the shipment is granted customs clearance while customs procedures are being carried out.

c) The tax debt payment is guaranteed as per regulations.

6. Procedures for resumption of customs procedures:

a) The taxpayer shall submit a written request for resumption of customs procedures to the Customs Department to which tax is owed together with the guarantee letter of the credit institution.

b) The Customs Department shall verify the accuracy and adequacy of the documents and send a proposal to General Department of Customs within 05 working days from the day on which adequate documents are received.

If the documents are not adequate, the customs authority shall, within 03 working days from the day on which the documents are received, request the taxpayer to provide supplementary documents.

c) Pursuant to regulations of Clause 5 of this Article and in consideration of opinions of relevant units (if any), General Department of Customs shall submit a report to the Ministry of Finance within 07 working days from the day on which adequate documents are received.

d) The Ministry of Finance shall consider permitting the resumption of customs procedures on a case-by-case basis and notify General Department of Customs within 05 working days from the day on which the report is received.

dd) The enforcing customs authority shall resume customs procedures if permitted in writing by the Ministry of Finance.

If the taxpayer fails to fulfill tax obligations after customs procedures are resumed, penalties shall be imposed against the taxpayer.

e) The decision on resumption of customs procedures shall be prepared according to Form No. 03-1/CC in Appendix III hereof.

7. The authority to suspend customs procedures is specified in Clause 1 Article 126 of the Law on Tax Administration and Point a Clause 3 Article 31 of this Decree.

8. In case the tax authority requests the customs authority to suspend customs procedures:

a) The tax authority shall prepare and send the written request for suspension of customs procedures to the customs authority. The request shall specify the requesting unit, date of request, basis for request, name and address of the taxpayer against whom tax is enforced, amount payable, reasons for enforcement, full name, position and signature of the signor, seal of the requesting authority (if any).

b) Within 05 working days from the day on which the tax authority's request is received, the customs authority shall suspend customs procedures and send a written notice to the tax authority.

In case customs procedures cannot be promptly suspended, a written notice and explanation shall be sent to the tax authority.

c) Within 03 working days from the day on which the tax debt is fully paid, the tax authority shall send a notice to the customs authority in order to resume customs procedures.

Article 34. Enforcement by suspending use of invoices

1. This enforcement measure will be implemented when the enforcement measures specified in Points a, b and c Clause 1 Article 125 of the Law on Tax Administration cannot be implemented, tax is not fully collected after these measures are implemented, in the cases specified in Clause 3 Article 125 of the Law on Tax Administration, or at the request of tax authorities.

a) Tax decisions include: decision on imposition of administrative penalties for tax offences; tax liability imposition notices and decisions; tax debt notices; refund disgorgement decisions; extension decisions; permissions for payment by instalments; decisions on invalidation of tax debt freezing decision; decisions on implementation of remedial measures in accordance with tax administration laws; decision on payment of damages; other administrative tax decisions prescribed by law.

b) The use of the following kinds of invoices shall be suspended: invoices printed by the taxpayer, invoices printed under the taxpayer's or tax authority's order; electronic invoices created by the taxpayer as prescribed by law.

2. Basis for invoice suspension:

a) Information about the taxpayer's invoices in the database of tax authorities or other organizations and individuals (if any).

b) Information about use of invoices by the taxpayer and relevant entities (if any) in provided for the tax authority in case the tax authority's database is not sufficient.

3. Decision on enforcement by invoice suspension

a) The decision on enforcement by invoice suspension shall be prepared according to Form No. 04/CC in Appendix III hereof; The invoice suspension notice shall be prepared according to Form No. 04-1/CC in Appendix III hereof.

a.1) The decision on enforcement by invoice suspension shall specify the basis for enforcement; the taxpayer's name, address and TIN; reasons for enforcement and amount payable.

a.2) The notice of invoice suspension shall specify the basis for enforcement; the taxpayer's name, address and TIN; reasons for suspension; invoice template symbols, invoice symbols and numbers; suspension date.

a.3) Heads of tax authorities, Director of Post-clearance Inspection Department, Director of the Smuggling Investigation and Prevention Department of General Department of Customs, Presidents of the People's Committees of provinces and districts have the power to issue decisions on enforcement of the tax decisions they issued or authorize their deputies to issues such enforcement decisions; do not have the power to carry out the enforcement. If the head is not present, a deputy may be authorized by the head to consider issuing the enforcement decision. The authorization letter shall be prepared according to Form No. 09/CC in Appendix III hereof. The authorized deputy shall be responsible to the head and the law for his/her decision, and must not authorize this task to any other person.

b) The enforcement decision shall be issued:

b.1) Immediately after the expiration date of the decision on extracting money from the taxpayer's account; the decision on deducting money from taxpayer's salary/income; the decision on suspension of customs procedures (if any) or the date specified in Clause 3 Article 125 of the Law on Tax Administration.

b.2) If the decision on enforcement by invoice suspension expires before the taxpayer fully pays the tax debt and the next enforcement measures cannot be implemented, or the invoice suspension is effective, the tax authority shall keep implementing the effective enforcement measures. In case an enforcement measure is found to be more effective or practical while another measure is being implemented, the former may be implemented by the tax authority.

c) The enforcement decision shall be sent to the taxpayer and relevant entities within its issuance date and updated on the website of tax authorities.

c.1) The enforcement decision may be sent electronically if possible, otherwise it shall be sent by express mail or delivered in person.

c.2) In case the enforcement decision is delivered in person but the taxpayer refuses to receive it, the competent person or tax official who delivers the decision shall prepare a record on the taxpayer's refusal to receive the enforcement decision, have it confirmed by the local government where the taxpayer's address is registered. After all of these tasks are completed, it will be considered that the enforcement decision has been delivered.

c.3) It will be considered that the enforcement decision that is sent by express mail has been delivered after 10 days if it is returned for the third time because the taxpayer refuses to receive it, it has been publicly posted at the taxpayer's premises, or there are grounds for presuming that the taxpayer avoids receiving the enforcement decision.

d) The enforcement decision ceases to be effective from the day on which the taxpayer fully pays the tax debt to state budget or the tax authority issues a decision for tax debt payment in instalment, tax deferral, late payment interest exemption or late payment interest cancellation. The tax authority shall issue a decision on invalidation of the enforcement decision according to Form No. 08/CC in Appendix III hereof.

4. Procedures for enforcement by suspending use of invoices

a) The tax authority shall post the decision and the invoice suspension notice on the website of tax authorities or the media within 24 hours after the enforcement decision is issued.

b) During the effective period of the enforcement decision, the tax authority shall not receive notice of invoice issuance from the taxpayer against whom tax is enforced; issue electronic invoice numbers; issue or sell invoices to the taxpayer against whom tax is enforced (except the case in Point d Clause 4 of this Article).

c) The tax authority shall issue the decision on termination of this enforcement measure and the notice of invoice use resumption according to Form No. 04-2/CC in Appendix III hereof. This decision shall be posted on the website of tax authorities or the media within 24 hours after it is issued.

d) In case the taxpayer submits a written request for permission to use invoices to pay employees and costs that are necessary for continuous business operation while this enforcement measure is being implemented, the tax authority shall allow the taxpayer to use invoices separately provided at least 18% of the revenue written on these invoices are immediately paid to state budget.

5. In case the customs authority request the supervisory tax authority of the taxpayer to issue a decision on enforcement by suspending use of invoices

a) The customs authority shall prepare and send a written request for enforcement by suspending use of invoices to the tax authority. The request shall specify the, date of request, basis for request, name, address and TIN of the taxpayer against whom tax is enforced, amount payable; full name, position and signature of the signor, seal of the requesting authority.

b) Within 05 working days from the day on which the customs authority's request is received, the head of the tax authority shall implement the enforcement measures in accordance with established procedures and send a written notice to the customs authority for cooperation.

In case the tax authority cannot immediately implement this enforcement measure, the tax authority shall send a written notice and provide explanation for the customs authority.

c) Within 03 working days from the day on which the tax debt is fully paid, the customs authority shall send a written notice to the tax authority in order to terminate the suspension.

6. In case the taxpayer is a branch, representative office or dependent unit that operates in one province/district but is headquartered in another and the supervisory tax authority of the taxpayer is not able to implement the enforcement decision, the supervisory tax authority of the taxpayer may transfer the case to the supervisory tax authority of the taxpayer's headquarters for issuance of the enforcement decision.

Article 35. Enforcement by distraining assets and selling distrained assets at auction

1. Enforcement subjects

This enforcement measure will be implemented when the enforcement measures specified in Points a, b, c, d Clause 1 Article 125 of the Law on Tax Administration cannot be implemented, tax is not fully collected after these measures are implemented, or in the cases specified in Clause 3 Article 125 of the Law on Tax Administration.

Tax decisions include: decision on imposition of administrative penalties for tax offences; tax liability imposition notices and decisions; tax debt notices; refund disgorgement decisions; extension decisions; permissions for payment by instalments; decisions on invalidation of tax

debt freezing decision; decisions on implementation of remedial measures in accordance with tax administration laws; decision on payment of damages; other administrative tax decisions prescribed by law.

b) Do not distrained assets of taxpayer that is an individual who is receiving treatment at lawful health facilities.

2. The following assets must not be distrained:

a) If the taxpayer is an individual:

a.1) The sole house of the individual and his/her family.

a.2) The individual's medicines and foods serving essential needs of the individual and his/her family.

a.3) Work equipment that is the means of livelihood of the individual and his/her family.

a.4) Clothes and essential personal belongings the individual and his/her family.

a.5) Worship items; relics, medals, certificates of merit.

b) If the taxpayer is a business establishment:

b.1) Medicines, vehicles, instruments, assets of health facilities except those that are for sale; foods, instruments and assets serving employees' mid-shift meals.

b.2) Nursery homes, schools and equipment thereof if they are not for sale.

b.3) Equipment, vehicles and instruments necessary for occupational safety, fire safety and environmental safety.

b.4) Infrastructure serving public interests, defense and security; goods imported to directly serve defense and security; exports and imports serving social welfare, disaster and epidemic recovery; goods exported and imported as emergency aid, humanitarian aid, grant aid.

b.5) Raw materials, finished products, semi-finished products that are harmful chemicals banned from circulation.

b.6) Raw materials and semi-finished products in a closed production lines.

c) For state agencies, political organizations, socio-political organizations, social-professional organizations (hereinafter referred to as "organizations") funded by state budget, assets covered by state budget shall not be distrained. These organizations will be requested to submit written request for financial assistance to implement the enforcement decision.

In case an organization has other lawful sources of income, assets covered by these sources may be distrained except:

c.1) Medicines, vehicles, instruments, assets of health facilities except those that are for sale; foods, instruments and assets serving officials mid-shift meals.

c.2) Nursery homes, schools and equipment thereof if they are not for sale.

c.3) Equipment, vehicles and instruments necessary for occupational safety, fire safety and environmental safety.

c.4) The office building.

c.5) Infrastructure serving public interests, defense and security.

3. Verifying information about taxpayers' assets

a) Tax authorities are entitled send written requests for verification of assets of taxpayers against whom tax is enforced to the taxpayers, asset ownership registries, secured transaction registries, relevant organizations and individuals.

b) The tax authority is entitled to verify the taxpayer's assets in the administrative division where the taxpayer is headquartered or resides, the asset ownership registry, secured transaction registry, relevant organizations and individuals. After verification, the tax authority shall determine the amount that can be collected through this enforcement measure by estimating the values of these assets after they are sold at auction.

c) Information to be verified includes: Verified assets; values of verified assets in accounting records of the taxpayer; business outcomes (for business establishments) or economic conditions (for non-business individuals). For assets that have to be registered and the transfer of their ownership of which has to be based upon sale, conversion, transfer or gift agreements and the certificate of asset ownership, verification shall be carried out by the owner, local government, competent authority or witness.

d) After verification, prepare a document that contains the information provider's commitment.

dd) Verified information shall be made published in order that is known by persons with relevant rights and obligations.

e) If the assets have been pledged, the distraining authority shall inform the pledgee of the obligations of the pledgor (taxpayer) and request the pledgee to provide documents about the pledge in order for the distraining authority to distrain these assets when the pledgor fulfills the obligations under the pledge agreement.

g) If the individual mentioned in Point b Clause 1 of this Article fails to provide or fully provide information within 05 working days from the day on which the written request for verification is

sent, or the estimated amount collected after the assets are sold at auction is not adequate to cover the enforcement costs, the competent authority may implement other enforcement measures specified in Clause 3 Article 125 of the Law on Tax Administration.

4. Local authorities of administrative divisions where the taxpayers are headquartered or reside, asset ownership registries, secured transaction registries, relevant organizations and individuals shall provide necessary information for enforcing authorities and cooperate in or organize the enforcement.

5. Decision on enforcement by distraining assets and selling distrained assets at auction

a) The enforcement decision shall be prepared according to Form No. 05/CC in Appendix III hereof. The decision shall specify: the taxpayer's name, address and TIN; reasons for enforcement; amount payable; amount payable; time and location of distraint; types and characteristics of distrained assets; name, address number of the state budget payment account at the State Treasury; method for transfer of money to the State Treasury.

Heads of tax authorities, Director of Post-clearance Inspection Department, Director of the Smuggling Investigation and Prevention Department of General Department of Customs, Presidents of the People's Committees of provinces and districts have the power to issue decisions on enforcement of the tax decisions they issued or authorize their deputies to issues such enforcement decisions; do not have the power to carry out the enforcement. If the head is not present, a deputy may be authorized by the head to consider issuing the enforcement decision. The authorization letter shall be prepared according to Form No. 09/CC in Appendix III hereof. The authorized deputy shall be responsible to the head and the law for his/her decision, and must not authorize this task to any other person.

b) The enforcement decision shall be issued immediately after the expiry date of the decision on enforcement by suspension of invoice use or after the date specified in Clause 3 Article 125 of the Law on Tax Administration.

c) The enforcement decision shall be sent to the taxpayer, the President of the People's Committee of the province where the taxpayer resides or is headquartered or the taxpayer's workplace within the issuance date and posted on the website of tax authorities or customs authorities.

c.1) The enforcement decision may be sent electronically is possible, otherwise it shall be sent by express mail or delivered in person.

c.2) In case the enforcement decision is delivered in person but the taxpayer refuses to receive it, the competent person, tax official or customs official who delivers the decision shall prepare a record on the taxpayer's refusal to receive the enforcement decision, have it confirmed by the local government where the taxpayer's address is registered. After all of these tasks are completed, it will be considered that the enforcement decision has been delivered.

c.3) It will be considered that the enforcement decision that is sent by express mail has been delivered after 10 days if it is returned for the third time because the taxpayer refuses to receive it, it has been publicly posted at the taxpayer's premises, or there are grounds for presuming that the taxpayer avoids receiving the enforcement decision.

d) The taxpayer shall pay the enforcement costs to the enforcing organization.

dd) The decision on enforcement by distraining assets the ownership of which has to be registered shall be sent to the following authorities:

dd.1) The LUR registry office or the authority responsible for registration of property on land if the distrained assets are LUR and property on land.

dd.2) The vehicle registering authority if the distrained assets are vehicles.

đ.3) Other authorities responsible for registration of right to ownership and right to enjoyment as prescribed by law.

e) The enforcement decision ceases to be effective from the day on which the taxpayer fully pays the tax debt to state budget or the tax authority issues a decision for tax debt payment in instalment, tax deferral, late payment interest exemption or late payment interest cancellation. The tax authority shall issue a decision on invalidation of the enforcement decision according to Form No. 08/CC in Appendix III hereof.

6. Procedures for distraining assets

a) Assets shall be distrained during office hours of the area where the assets are located.

b) The issuer of the enforcement decision or the person assigned to implement the enforcement decision shall be in charge of the distraining process.

c) The individual or a mature family member, the representative of the organization whose assets are distrained, the representative of the local government and witnesses must be present. In case the individual or a mature family member is not present, the distraint will be carried out in the present of the representative of the local government and the witnesses.

d) The organization or individual whose assets are distrained may request which asset is distrained first. The official assigned to preside over the distraining process (presiding official) must approve if the request does not affect the distraining request. If such a request is not made, assets under private ownership will be distrained first.

dd) If the taxpayer fails to fully pay the tax debt within 30 days from the day on which assets are distrained, the tax authority shall sell the distrained assets at auction through a lawful auctioneering organization in order to recover the tax debt.

e) Assets under joint ownership of the individual against whom tax is enforced and other persons shall only be distrained if the individual does not have privately owned assets or the value of his/her privately owned assets are not sufficient to cover the tax debt. If there is a dispute over the assets under joint ownership, they shall still be distrained and the joint owners will be informed of their right to file lawsuits. The tax authority shall inform the joint owners of the time and location of distraint. If a lawsuit is not filed within 03 months from the date of distraint, the distrained assets will be sold at auction in accordance with auction laws.

7. Distraint record

a) The distraining process shall be recorded in writing. The distraint record shall specify the time and location of distraint; full name, position of the presiding official; the representative of the organization or the individual whose assets are distrained or their legal representatives; the witnesses; the representative of the local government (or employer of the individual whose assets are distrained); name, condition, description of each asset.

b) The distraint record shall bear the signatures of the presiding official; the representative of the organization or the individual whose assets are distrained or their legal representatives; the witnesses; the representative of the local government (or employer of the individual whose assets are distrained). If any of them is not present or refuses to sign the record, specify and explain.

c) The record shall be made into 02 copies, 01 of which shall be held by the authority that issues the enforcement decision, the other by the individual or representative of the organization whose assets are distrained.

8. Preservation of distrained assets

a) The presiding official shall assign the preservation of distrained assets to one of the following entities:

a.1) The asset owner, his/her family, manager or user of the assets.

a.2) One of the joint owners if the assets are under joint ownership.

a.3) A capable organization or individual.

b) If the distrained assets are jewelry or foreign currencies, they shall be kept by State Treasury. Distrained assets that are industrial explosive materials, combat gears, items of historical or cultural value, national treasures, relics, rare and valuable forest products shall be put under management of relevant authorities.

c) When transferring distrained assets, the presiding official shall prepare a record specifying: the date of transfer, full name of the person in charge; representative or the organization or individual whose assets are distrained, the transferee, the witness; quantity and condition of the assets; rights and obligations of the transferee.

The record shall bear signatures of the presiding official, the transferee, the representative of the organization or the individual whose assets are distrained and the witness. If any of them is not present or refuses to sign the record, specify and explain.

Each copy of the record shall be given to the asset manager, representative of the organization or the individual whose assets are distrained, the witness and the presiding official.

d) The asset manager shall have the reasonable costs of asset preservation covered, except the persons specified in Point a Clause 8 of this Article.

dd) If the distrained asset is damaged, swapped, lost or destroyed, the asset manager shall pay compensation and face administrative penalties or criminal prosecution depending on the nature and severity of the violation.

9. Valuation of distrained assets

a) Distrained assets shall be valued at the premises of the organization or house of the individual whose assets are distrained or the place where the assets are kept (unless a valuation council has to be established).

b) Distrained assets shall be valued under an agreement between the person in charge and the organization or individual whose assets are distrained (and joint owners, if any). Such an agreement shall be reached within 05 working days from the day on which the assets are distrained. If the distrained assets are worth under 1.000.000 VND or perishable or the parties cannot reach an agreement, they shall be valued by the enforcement decision issuer.

c) If the distrained assets are worth at least 1.000.000 VND, hard to be valued or the parties cannot reach an agreement, within 15 days from the day on which the assets are distrained, the enforcement decision issuer shall request the competent authority to establish a valuation council whose chairperson is the enforcement decision issuer and members are representatives of finance authorities and relevant authorities.

Distrained assets shall be valued by the valuation council within 07 working days from its establishment date. The individual and representative of the organization whose assets are distrained may comment on the valuation process but the final decision will be given by the council.

Assets shall be valued according to their market prices applicable at valuation time. For assets whose pricing is under management of the State, the prices imposed by the State shall apply.

d) A valuation record shall be prepared which specifies the time and location of valuation, valuers, names and values of assets, signatures of the valuers and the asset owner.

10. Authority to establish the valuation council

a) Presidents of People's Committees of districts shall establish valuation councils serving enforcement by district-level and commune-level authorities and Directors of Sub-department of Customs.

b) Presidents of People's Committees of provinces shall establish valuation councils serving enforcement by provincial authorities and Directors of Customs Departments, the Smuggling Investigation and Prevention Department and Post-customs Clearance Inspection Department of General Department of Customs.

C) The establishment of valuation councils at central authorities shall be decided by the supervisory Minister after reaching a consensus with the Minister of Finance, relevant Ministries and central authorities.

11. Duties of valuation council

a) Propose the organization and agenda of meetings of the council.

b) Prepare necessary documents for the valuation.

c) Carry out the valuation.

d) Prepare the valuation record.

12. Transfer of distrained assets for sale at auction.

a) Within 30 days after the distraint decision is issued, the presiding official shall sign auction contracts with lawfully established auctioneering organizations to sell the assets at auction.

b) The transfer of distrained assets to the auctioneering organization shall be recorded in writing. The record shall specify the date of transfer; names and signatures of the transferor and the transferee; quantity and condition of the assets.

c) In case the distrained asset is bulky or in large quantities and thus cannot be stored by the provincial auctioneering center or district-level finance authority, a storage contract may be signed with the place where the assets are being kept after transfer procedures are completed. The cost of execution of the storage contract shall be covered by the amount collected from sale of the assets at auction.

d) Distrained assets shall be sold at auction following procedures prescribed by auction laws.

dd) Joint owners shall be given priority when assets under joint ownership are sold at auction.

e) In case the revenue from sale of assets at auction exceeds the amount payable plus enforcement cost, the enforcing authority shall return the excess amount to the taxpayer within days from the auction date.

13. Asset ownership transfer

a) Buyers of distrained assets shall have their ownership of the assets recognized and protected by law.

b) Competent authorities shall carry out procedures for transfer of ownership to the buyer as prescribed by law.

c) Ownership transfer documents include:

c.1) Copy of the decision on enforcement by distraining assets and selling distrained assets at auction.

c.2) The auction record.

c.3) Other documents relevant to the assets (if any).

14. Handling the revenue from sale of distrained assets

The enforcing authority shall:

a) Pay the tax debt under the enforcement decision.

In case customs procedures for imports were not completed, the customs authority shall extract the tax amount payable from the revenue unless the goods are under state ownership.

b) Pay the costs of enforcement to the enforcing organization.

c) Return to the taxpayer amount that remains (if any) after tax debt and enforcement costs are fully paid.

15. Enforcement costs:

a) Enforcement costs include:

a.1) Payment for mobilization of participants in the enforcement.

a.2) Remunerations of valuers and auctioneering costs.

a.3) Costs of dismantlement and transport of assets.

a.4) Cost of storage or preservation of distrained assets.

a.5) Other costs incurred in reality (if any).

b) The enforcement decision issuer may use state budget pay the enforcement costs, which will be reimbursed by the taxpayer against whom tax is enforced. If the taxpayer does not voluntarily reimburse these costs, the enforcement decision issuer may implement the tax enforcement measures specified in Clause 1 Article 125 of the Law on Tax Administration.

16. In case there is information that another enforcement measure is more effective or practical while one enforcement measure is being implemented, the former may be implemented.

Article 36. Enforcement by collecting the taxpayer's money and other assets being held by other third parties

1. Enforcement subjects

This enforcement measure shall be implemented when the following conditions are fully satisfied:

a) The tax authority is not able to implement the enforcement measures specified in a, b, c, d, dd Clause 1 Article 125 of the Law on Tax Administration cannot be implemented, tax is not fully collected after these measures are implemented, or in the cases specified in Clause 3 Article 125 of the Law on Tax Administration.

b) The tax authority finds that a third party is owing a debt to the taxpayer or holding the taxpayer's money or assets, such as: organizations and individuals owing due debts to the taxpayer; organizations, individuals, State Treasury, banks, credit institutions authorized by the taxpayer to hold the taxpayer's money, assets, goods, documents or valuable papers; or the tax authority has evidence that the money, assets, goods, documents or valuable papers being held by the third party is owned by the taxpayer.

Tax decisions include: decision on imposition of administrative penalties for tax offences; tax liability imposition notices and decisions; tax debt notices; refund disgorgement decisions; extension decisions; permissions for payment by instalments; decisions on invalidation of tax debt freezing decision; decisions on implementation of remedial measures in accordance with tax administration laws; decision on payment of damages; other administrative tax decisions prescribed by law.

2. Verifying information about the third party holding the taxpayers' money or assets

a) The tax authority shall send the third party a written request for information about the taxpayer's money or assets being held by the third party or debt owed by the third party to the taxpayer. If such information cannot be provided, the third party shall send a written explanation to the tax authority within 05 working days from the day on which the tax authority's request is received.

b) On the basis of the information provided by the third party, the tax authority shall issue the decision on enforcement by collection of the taxpayer's money/assets being held by the this party.

3. Enforcement decision

a) The enforcement decision shall be prepared according to Form No. 06/CC in Appendix III hereof. The decision shall specify: the taxpayer's name, address and TIN; reasons for enforcement; amount payable; name and address of the third party; name, address number of the state budget payment account at the State Treasury; method for transfer of money to the State Treasury.

Heads of tax authorities, Director of Post-clearance Inspection Department, Director of the Smuggling Investigation and Prevention Department of General Department of Customs, Presidents of the People's Committees of provinces and districts have the power to issue decisions on enforcement of the tax decisions they issued or authorize their deputies to issues such enforcement decisions; do not have the power to carry out the enforcement. If the head is not present, a deputy may be authorized by the head to consider issuing the enforcement decision. The authorization letter shall be prepared according to Form No. 09/CC in Appendix III hereof. The authorized deputy shall be responsible to the head and the law for his/her decision, and must not authorize this task to any other person.

b) The enforcement decision shall be sent to the taxpayer, the third party; the People's Committee of the commune, supervisory tax authority of the area where the third party resides or is located or the employer of the third party. The decision shall also be posted on the website tax authorities.

b.1) The enforcement decision may be sent electronically is possible, otherwise it shall be sent by express mail or delivered in person.

b.2) In case the enforcement decision is delivered in person but the taxpayer refuses to receive it, the competent person, tax official or customs official who delivers the decision shall prepare a record on the taxpayer's refusal to receive the enforcement decision, have it confirmed by the local government where the taxpayer's address is registered. After all of these tasks are completed, it will be considered that the enforcement decision has been delivered.

b.3) It will be considered that the enforcement decision that is sent by express mail has been delivered after 10 days if is returned for the third time because the taxpayer refuses to receive it, it has been publicly posted at the taxpayer's premises, or there are grounds for presuming that the taxpayer avoids receiving the enforcement decision.

c) The enforcement decision ceases to be effective from the day on which the taxpayer fully pays the tax debt to state budget or the tax authority issues a decision for tax debt payment in instalment, tax deferral, late payment interest exemption or late payment interest cancellation. The tax authority shall issue a decision on invalidation of the enforcement decision according to Form No. 08/CC in Appendix III hereof.

4. Rules for collection of the taxpayer's money/assets being held by the third party

a) The third party that owes a due debt to the taxpayer or is holding the taxpayer's money/assets shall pay the tax debt on behalf of the taxpayer.

b) In case the taxpayer's money/assets being held by the third party are subjects of secured transactions or bankruptcy, their collection shall be carried out as prescribed by law.

c) The amount paid by the third party to state budget on behalf of the taxpayer will be deducted from the third party's debt to the taxpayer. After money is paid by the third party to state budget on behalf of the taxpayer, the enforcing authority shall inform the taxpayer and relevant authorities.

5. Responsibilities of the third party:

a) Provide the tax authority with information about the debt, money or assets being held, due date of the debt, type, quantity and condition of the assets.

b) When receiving the written request for verification from the tax authority, the third party must not transfer the money/assets to the taxpayer until money is paid to state budget or assets are transferred to the tax authority for sale at auction.

c) In case the third party is not able to comply with the tax authority's request, a written explanation shall be submitted to the tax authority within 05 working days from the day on which the request is received.

d) The third party shall pay the tax debt on behalf of the taxpayer within 15 days from the day on which the enforcement decision is received. In case the third party owes a debt to the taxpayer, the debt shall be paid within the date it is due. Otherwise, the enforcement measures shall be implemented against the third party in accordance with Clause 1 Article 125 of the Law on Tax Administration.

6. Responsibilities of supervisory tax authority of third parties in different areas:

a) If the residence or business location of the taxpayer and those of the third party are located in the same province but different districts, the Provincial Taxation Department and Customs Department shall request instruct inferior tax authorities to cooperate in the tax enforcement.

a) If the residence or business location of the taxpayer and those of the third party are located in different provinces, the tax authority shall send the enforcement decision to the supervisory tax authority of the third party for cooperation. In case the third party fails to pay tax debt on behalf of the taxpayer, the supervisory tax authority of the third party shall implement the enforcement measures as requested by the supervisory tax authority of the taxpayer in accordance with Clause 1 Article 125 of the Law on Tax Administration.

7. In case there is information that another enforcement measure is more effective or practical while one enforcement measure is being implemented, the former may be implemented.

Article 37. Enforcement by revocation of the certificate of enterprise registration, certificate of business registration, certificate of cooperative registration, certificate of investment registration, establishment and operation license or practicing certificate (hereinafter referred to as “certificate of business registration”)

1. Enforcement subjects

a) This enforcement measure when the enforcement measures specified in Points a, b, c, d, dd, e Clause 1 Article 125 of the Law on Tax Administration cannot be implemented, tax is not fully collected after these measures are implemented, or in the cases specified in Clause 3 Article 125 of the Law on Tax Administration

b) The implementation of this enforcement measure must be announced on the website of tax authorities or customs authorities or the media.

2. Verification of information

The tax authority shall verify information about the taxpayer against whom tax is enforced through taxpayer database at the tax authority or the issuing authority of the certificate of business registration. The verified information is the basis for issuing the revocation request.

3. Revocation request

a) The revocation request shall be issued according to Form No. 07/CC in Appendix III hereof and contain the following information: the issuing authority; name, TIN, registered address of the taxpayer against whom tax is enforced; number and issuance date of the certificate that needs revoking); reasons for revocation; proposed time of revocation.

b) The revocation request shall be sent to the taxpayer and the issuing authority within 03 working days from the day on which information is verified. The tax authority may implement other appropriate enforcement measures pending the response of the issuing authority.

4. Responsibilities of the issuing authority:

a) Within 10 days from the receipt of the revocation request, the issuing authority shall revoke the certificate of business registration following the established procedures or inform the tax authority of the reasons for not revoking.

b) If the certificate of business registration is not revoked, the tax authority shall keep monitoring this debt and implement the previous enforcement measures.

5. Within the time limit specified by enterprise registration laws, if the taxpayer fully pays the tax debt or the tax authority has issued a decision on instalment, deferral or exemption of late payment interest and the taxpayer submits a written request for restoration of the enterprise’s legal status, the tax authority shall prepare and submit a written request for restoration of the enterprise’s legal status to a competent authority.

a) The written request for restoration of the enterprise's legal status shall contain the following information: name of the requesting tax authority; the receiving authority; name, TIN, registered address of the taxpayer against whom tax is enforced; reasons for restoration of the enterprise's legal status.

b) The written request for restoration of the enterprise's legal status shall be prepared according to Form No. 07-1/CC in Appendix III hereof and sent to the competent authority within 03 working days from the day on which the enterprise's request is received.

Chapter VIII

MISCELLANEOUS ISSUES

Article 38. Prioritized enterprises

Prioritized enterprises are prescribed by the Law on Customs, relevant legislative documents and this Decree. To be specific:

1. Priorities include: tax refund before inspection, tax payment for customs declarations granted customs clearance in the month by the 10th of the next month according to Clause 2 Article 9 of the Law on Export and Import Duties.

2. Mutual recognition agreement on prioritized enterprises

a) The Minister of Finance shall sign the mutual recognition agreement on prioritized enterprises in accordance with regulations of law on conclusion and implementation of international agreements.

b) Prioritized enterprises of other countries that enter the mutual recognition agreements on prioritized enterprises with Vietnam will be given customs-related and tax-related priorities under the agreements. The list of prioritized enterprises shall be included in the agreement.

3. Management of prioritized enterprises

a) General Department of Customs shall carry out periodic or irregular inspections at the enterprise's premises; post-customs clearance inspection prescribed in Clause 3 Article 78 of the Law on Customs not more than one time in three consecutive years from the day on which the enterprise is recognized as a prioritized enterprise or has its prioritized enterprise status extended by General Department of Customs. A post-customs clearance inspection shall be carried out in accordance with Clause 1 and Clause 2 Article 78 of the Law on Customs when customs offences or tax offences are suspected.

b) Prioritized enterprises shall monitor and manage the entire process of using imported raw materials and supplies, export and import of goods; have a computer network connected to customs authorities to provide data and documents periodically (not more than 05 years from the

day on which the customs declaration is registered) about exports and imports for customs authorities; prove the accuracy and adequacy of the information provided for customs authorities.

Article 39. Authorizing collection of tax and other amounts

1. Cases in which collection is authorized:

a) The tax authority authorizes another authority to collect taxes and other amounts from individuals, households and household businesses.

b) Other cases decided by the Minister of Finance.

2. Rules for authorizing collection

a) In consideration of the request of the Provincial Taxation Department or Customs Department, the Director of the General Department of Taxation or the Director of the General Department of Customs shall issue the decision on collection authorization with the following mandatory information: scope of collection, taxes and other amounts to be collected, allocated funding.

b) The authorized collection shall be carried out under an authorization contract or contract annex (if any) between the tax authority and the authorized party, except for the cases in which such a contract is not required by the Minister of Finance. In case more than one Customs Department is authorized, the Director of the General Department of Customs shall sign an authorization contract with the head of the authorized organization.

c) The tax authority and the authorized party shall have an interconnected computer network in order to send and receive electronic data in accordance with regulations of law on electronic tax transactions. The Ministry of Finance shall provide guidance on transmission of data between tax authorities and authorized parties.

3. Collection authorization contract

The collection authorization contract shall be prepared according to Form No. 01/UNT in Appendix III hereof and contain the following information:

a) The taxes and other amounts to be collected;

b) Scope of collection;

c) Entitlements and responsibilities of the tax authority and the authorized party;

d) Contract execution reporting;

dd) Regulations on registration, issuance, use, management of receipts; reporting thereof;

e) Contract duration;

g) Allocated funding.

4. Contract finalization record

The shall finalization record be prepared according to Form No. 02/UNT in Appendix III hereof and contain the following information:

a) Collected taxes and other amounts;

b) Use of receipts;

c) Use of allocated funding.

5. Responsibilities of the authorized party

a) Assigned qualified employees to execute the contract. Do not re-authorize any third party to execute the contract. Prepare a contract finalization record when the contract expires or is terminated when either party violates the contract.

b) Send notices of payment of taxes and other amounts; decision on tax arrears collection and fine imposition; notices of tax debt, fine and late payment interest and urge the taxpayer to pay these amounts. Tax notices to the taxpayer within 05 days from the day on which they are received from the tax authority. Notices of tax debt, fine and late payment interest shall be sent to the taxpayer within 10 working days from the day on which they are received from the tax authority.

c) Organize the collection of taxes and other amounts; issue receipts to the taxpayer; manage and use receipts as per regulations.

c.1) The use of receipts issued by the tax authority must be approved by the tax authority.

c.2) If the receipts are issued by the authorized party, they must be registered and reported to the tax authority.

d) Transfer the collected taxes and other amounts state budget.

d.1) The authorized party shall be issued with a TIN to transfer the collected taxes and other amounts to state budget in accordance with the authorization contract.

d.2) The authorized party shall fully and punctually transfer the collected taxes and other amounts to state budget at State Treasury or a commercial bank where the State Treasury's account is opened. The amount transferred shall be the total amount on the receipts.

d.3) When transferring money to the State Treasury or a commercial bank where the State Treasury's account is opened, the authorized party shall prepare a statement and order for payment to state budget. State Treasury shall transfer these documents to the tax authority.

d.4) The authorized party shall transfer taxes and other amounts collected in a working day to state budget within the same day. Amounts that are collected after 4 pm must be transferred before 10 am of the next working day. Amounts that are collected during a public holiday shall be transferred within the next working days. In remote areas where travel is difficult, the Director of Taxation Department or Customs Department may extend the deadline for up to 05 more days.

dd) Reporting collected taxes and other amounts

dd.1) Reporting collected amounts:

By the 5th of the next month, the authorized party shall prepare a statement of taxes and other amounts collected in the previous month according to Form No. 03/UNT in Appendix III hereof and send it to the tax authority. The tax authority shall compare information in the documents sent by the authorized party and information provided by State Treasury.

By the 15th of the next quarter, the tax authority shall prepare a report on state budget collection through authorized parties according to Form No. 04/UNT in Appendix III hereof.

đ.2) Reporting use of receipts

Every quarter by the 30th of the first month of the next quarter, the authorized party shall prepare a report on use of receipts according to Form No. 05/UNT in Appendix II hereof. Used receipts shall be destroyed or collected by the tax authority when the contract is finalized.

Late submission of the report on use of receipts, late transfer of collected taxes and other amounts to state budget; collecting taxes and other amounts without issuance of receipts are considered tax appropriation and shall be dealt with in accordance with applicable law.

e) Provide information for and cooperate with tax authorities in verifying the cases of change of taxpayers, establishment of new businesses or change of business lines in their area.

6. Responsibilities of tax authorities:

a) Announce the cases of authorized collection, authorized parties; taxes and other amounts to be collected by authorized parties.

b) Issue notices of taxes and other amounts; notices of tax debt, fine and late payment interest and other documents (if any) and provide them for the authorized parties. Notices of taxes and other amounts shall be provided for the authorized party at least 10 days before the payment deadline. Notices of tax debt, fine and late payment interest shall be provided for the authorized party as soon as they are issued by the tax authority.

c) If the authorized party uses receipts issued by the tax authority, the tax authority shall provide adequate receipts for the authorized party and instruct the authorize party to use them properly.

d) Pay the collection costs under the authorization contract.

dd) Inspect the collection of taxes and other amounts and use of receipts by the authorized party.

7. g) Allocated funding.

a) Funding for authorized collection shall be provided by state budget for tax authorities. Heads of tax authorities shall choose and directly sign contracts with authorized parties. The Ministry of Finance shall provide guidance on the use and management of this funding.

b) The funding shall be used for intended purposes within the contractual area and transferred to the authorized party's bank account. Do not use cash to pay collection costs. The tax authority shall reimburse the authorized party for the collection costs in accordance with the authorization contract.

Article 40. Purchase of information, documents and data serving tax administration

1. Tax authorities may purchase information, documents and data serving tax administration from Vietnamese and overseas organizations and individuals that tax authorities or other authorities do not have or provide, or when available information, documents and data are not sufficient.

2. Purchases of information, documents and data serving tax administration can be done regularly and whenever necessary. To be specific:

a) Regular purchases of commercial data serving tax administration of major enterprises, small and medium enterprises, household businesses and individuals; advance pricing agreement; tax administration of enterprises having related-party transactions and other tax administration activities of tax authorities.

b) Purchases information, documents and data that are necessary during tax imposition, inspection and other tax administration activities.

c) Purchases of information serving determination of origin, value, standard and quality of imports; legitimacy of documents and transactions relevant to exports and imports; verification of customs offences.

3. The funding for purchase of information and documents serving tax administration shall be provided by state budget for tax authorities. Heads of tax authorities shall decide the purchase of information and documents serving tax administration and imposition of penalties for tax offences and customs offences in accordance with the Law on State Budget. Purchase contracts shall be directly signed with their providers. The Ministry of Finance shall provide guidance on the use and management of this funding.

4. Tax authorities shall use the purchased information, documents and data for intended purposes.

5. Information, documents and data purchased by tax authorities shall be the basis for determination of tax obligations and imposition of penalties for tax offences and customs offences committed by taxpayers.

Article 41. Application of advance pricing agreement to enterprises having related-party transactions

1. Taxpayers that pay corporate income tax by declaration and have related-party transactions may propose application of advance pricing agreement (APA).

2. The application of APA shall comply with Clause 6 Article 42 of the Law on Tax Administration.

3. The taxpayer that wishes to apply APA shall submit application form No. 02/APA-CT in Appendix III hereof and other documents to General Department of Taxation.

In case of bilateral or multilateral APA, submit Form No. 03/APA-MAP in Appendix III hereof.

The taxpayer may consult with General Department of Taxation before submitting the application by sending Form No. 01/APA-TV in Appendix III hereof to General Department of Taxation.

4. General Department of Taxation shall receive the application, examine the documents, discuss and negotiate with the taxpayer (in case of unilateral APA) or the tax authority of the other party and the taxpayer (in case of bilateral or multilateral APA).

5. On the basis of the negotiation result, General Department of Taxation shall draft the APA and submit it to the Ministry of Finance for approval.

For bilateral and multilateral APAs participated in by foreign tax authorities, the Ministry of Finance shall consult with the Ministry of Foreign Affairs, the Ministry of Justice, relevant authorities, the Government and the Prime Minister about conclusion of the APA in accordance with regulations of law on conclusion of international agreements.

6. The final draft APA shall contain the following information:

a) Names and addresses of the related parties that participate in the APA;

b) Description of the related-party transactions regulated by the APA;

c) The method for comparing and determining values of related-party transactions as the basis for tax calculation; method for determination and calculation of prices, rate of return advertisement the basis for determination of taxable values relevant to the related-party transactions to which APA is applied (including standard independent transaction value if appropriate);

d) Important presumptions that may have material considerable impacts on the implementation of the APA (including analyses and forecasts);

dd) Regulations on responsibilities and obligations of taxpayers;

e) Regulations on responsibilities and obligations of tax authorities;

g) Effect;

h) Other regulations that are conformable with regulations of law on fulfillment of tax obligations relevant to the APA;

i) Appendices (if any).

7. The effective date of the APA shall comply with Clause 16 Article 3 of the Law on Tax Administration. The Ministry of Finance shall submit reports on bilateral and multilateral APAs relevant to foreign tax authorities to the Government for consideration and decision.

The taxpayer that applies an APA shall declare taxable prices annually during the effective period of the APA according to Form No. 04/APA-BC in Appendix III hereof and enclose the report with supporting documents and the corporate income tax finalization dossier.

If events that have material impacts on the continuous implementation of an APA occur during its implementation or affect the taxpayer's business operation and tax declaration, the taxpayer shall submit an ad hoc report to the tax authority within 30 days from the day on which such an event occurs.

8. Extension of APA

a) The taxpayer that wishes to have the APA extended shall submit an extension application to the tax authority at least 06 months before it expires. The extension application shall be processed following the same procedures for processing an APA application.

b) The APA may be extended if the following conditions are fully satisfied: There are no material changes to the related-party transactions and related parties; there are no material changes to important presumptions; the range of values of standard independent transactions or rate of return that are the basis for comparability analysis is stable during the extended period.

9. Revising the APA

a) An APA shall be revised in consideration of the taxpayer's or the tax authority's request.

An APA shall be revised in the following cases: There are changes to important presumptions due to objective reasons; changes in law affect the APA; revisions are requested by the other party's tax authority and are accepted by the Ministry of Finance; other cases.

b) Requests for revising an APA shall be processed following the same procedures for processing an APA application.

10. APA cancellation

a) The APA may be cancelled in the following cases: the taxpayer or any of the related parties fails to comply with the terms and conditions of the APA; there is a material error in the APA application, annual or ad hoc APA report; the taxpayer fails to provide adequate information and documents in the annual or ad hoc APA reports as requested by the tax authority; the taxpayer and tax authority fails to reach a consensus on revisions to the APA; cancellation of the APA is requested by the other party's tax authority and accepted by the Ministry of Finance; the taxpayer submits a request for cancellation of the APA and provides reasonable explanation.

b) In case the APA is cancelled, General Department of Taxation shall issue a notice of APA cancellation. The notice shall specify the reasons for cancellation and cancellation date. The taxpayer shall fulfill tax obligations mentioned in the cancelled APA in accordance with applicable regulations on tax administration of enterprises having related-party transactions from the cancellation date.

11. APA revocation

a) The APA may be revoked in the following cases: the taxpayer deliberately provides false or information or commits fraud in application of THE APA; revocation of the APA is requested by the other party's tax authority and accepted by the Ministry of Finance.

b) In case the APA is cancelled, General Department of Taxation shall issue a notice of APA revocation. The notice shall specify the reasons for revocation and revocation date. The taxpayer shall fulfill tax obligations mentioned in the revoked APA in accordance with applicable regulations on tax administration of enterprises having related-party transactions from the revocation date.

12. The Ministry of Finance shall provide detailed guidance on application of APAs to enterprises having related-party transactions

Chapter IX

IMPLEMENTATION CLAUSES

Article 42. Effect

1. This Decree comes into force from December 05, 2020.

2. The following regulations cease to be effective from the day on which this Decree takes effect, except provisions of Article 43 of this Decree:

- a) The Government's Decree No. 83/2013/ND-CP dated July 22, 2013 elaborating the Law on Tax Administration and the Law on amendments to the Law on Tax Administration;
- b) Article 4 of the Government's Decree No. 91/2014/ND-CP dated October 01, 2014 amending some Articles of tax Decrees;
- c) Clause 1 to 11 Article 5 of the Government's Decree No. 12/2015/ND-CP dated February 12, 2015 elaborating the Law on amendments to tax Laws and tax Decrees;
- d) Article 3 and Article 4 of the Government's Decree No. 100/2016/ND-CP dated July 01, 2016 elaborating the Law on amendments to the Law on Value-added Tax, the Law on Excise Duty and the Law on Tax administration;
- dd) Clause 1, Clause 2, Clause 3 and Clause 4 Article 5 of the Government's Decree No. 139/2016/ND-CP. Clause 3 and Clause 4 Article 1 of the Government's Decree No. 22/2020/ND-CP, which amends the Government's Decree No. 139/2016/ND-CP;
- e) Clause 3 Article 13a of the Government's Decree No. 45/2014/ND-CP, which is amended by Clause 6 Article 2 of the Government's Decree No. 123/2017/ND-CP; Clause 3 Article 21 of the Government's Decree No. 46/2014/ND-CP, which is amended by Clause 7 Article 3 of the Government's Decree No. 123/2017/ND-CP on collection of land levy, land rents and water surface rents;
- g) Article 27 and Article 30 of the Government's Decree No. 65/2013/ND-CP amending the Law on Personal Income Tax and the Law on amendments to the Law on Personal Income Tax;
- h) Point a and Point b Clause 3 Article 9 of the Government's Decree No. 67/2019/ND-CP on fees for grant of right to mineral extraction;
- i) Clause 1 Article 13, Clause 1 Article 14 of the Government's Decree No. 82/2017/ND-CP on fees for grant of right to water resources extraction and Appendix IV thereof;
- k) Clause 4 Article 14 of the Government's Decree No. 45/2014/ND-CP on collection of land levy;
- l) Clause 3 and Clause 4 Article 24 of the Government's Decree No. 46/2014/ND-CP on collection of land rents and water surface rents;
- m) Article 7 of the Government's Decree No. 53/2011/ND-CP elaborating the Law on non-agricultural land use tax;
- n) Points a, b, c, d, dd Clause 4 Article 1 of the Government's Decree No. 20/2019/ND-CP amending the Government's Decree No. 140/2016/ND-CP on registration fee;
- o) Articles 17 to 53 of the Government's Decree No. 129/2013/ND-CP on administrative penalties for tax offences and tax enforcement;

p) Articles 25 to 69 of the Government's Decree No. 127/2013/ND-CP administrative penalties for customs offences and enforcement of customs decisions; Clause 20 and Clause 21 Article 1 of the Government's Decree No. 45/2016/ND-CP amending the Government's Decree No. 127/2013/ND-CP.

Article 43. Grandfather clauses

1. The tax amounts that are exempt, reduced, cancelled or written off before July 01, 2020 shall be handled in accordance with the Law on Tax Administration No. 78/2006/QH11, which is amended by the Law No. 21/2012/QH13, the Law No. 71/2014/QH13, the Law No. 106/2016/QH13 and their elaborating documents.
2. Tax debts incurred by June 30, 2020 shall be handled in accordance with the Law on Tax Administration No. 38/2019/QH14 and this Decree, except for the case specified in Clause 1 of this Article.
3. Tax deferrals approved by the Government shall continue to comply with regulations of the Government. The Ministry of Finance shall provide guidance on the cases specified in Clause 2 and Clause 4 Article 11 of this Decree, which will apply to the first fiscal year after the Law on Tax Administration No. 38/2019/QH14 and its elaborating documents come into force.

Article 44. Responsibility for implementation

1. Ministers, Heads of ministerial-level agencies and Governmental agencies, within their functions and duty, shall organize the implementation of this Decree.
2. Presidents of the People's Committees of provinces shall request local authorities and units to cooperate in the implementation of this Decree./.

**ON BEHALF OF THE GOVERNMENT
PRIME MINISTER**

Nguyen Xuan Phuc

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