

**DEADLINE FOR SUBMITTING REPORTS (YEAR 2023)**

NO	TASK REQUIRED	DEADLINE FOR SUBMITTING & PAYMENT	GUIDANCE DOCUMENTS	PENALTY REGULATION
<b>A. TAX Department</b>				
1	Minutes of registration chief accountant	Beginning of second fiscal year.	Accounting Law No 03/2003/QH11	Decree 125/2020/ND-CP
2	Minutes of registration of accounting period, using foreign currency to entry, form of opening accounting books	ASAP from established date	Accounting Law No 03/2003/QH11	
3	Register depreciation method of FA	30 <sup>th</sup> January in every calendar year	Circular 45/2013/TT-BTC	
4	Monthly PIT Declaration	20 <sup>th</sup> of the next month	Circular 156/2013/TT-BTC	
5	Monthly VAT Declaration	20 <sup>th</sup> of the next month	Circular 38/2019/QH14	
6	Quarterly temporary payment of CIT (if any)	30 <sup>th</sup> of the next quarter	Circular 91/2022/NĐ-CP	
7	Quarterly VAT Declaration	31 <sup>th</sup> of the next quarter	Circular 38/2019/QH14	
8	Quarterly PIT Declaration	31 <sup>th</sup> of the next quarter	Circular 156/2013/TT-BTC	
9	Annual Business License Tax Declaration and Payment	The last day of the first operation month (New establishment) Within 30 days after receipt of Business Investment Certificate (New establishment but not operating) 30 <sup>th</sup> January annually	Circular 156/2013/TT-BTC	
10	Annual CIT Finalization Declaration	90 days after the ended of fiscal year	Circular 156/2013/TT-BTC	
11	Annual PIT Finalization Declaration	90 days after the ended of calendar year	Circular 156/2013/TT-BTC	
12	PIT withholding document Report	30 <sup>th</sup> of the next quarter	Decision No. 440/QĐ-TCT	
13	<b>Audited Financial Statements (for FDI)</b>	<b>90 days after the ended of fiscal year</b>	<b>Decision No. 15/2006/QĐ-BTC</b>	
14	Declare and pay FCT (when arising)	10 days after the arising day	Circular 156/2013/TT-BTC	
15	Monthly FCT Declaration (when arising many times in a month)	20 <sup>th</sup> of the next month	Circular 156/2013/TT-BTC	

16	FCT Finalization Declaration (when the contract was ended)	45 days from the day ended contract	Circular 156/2013/TT-BTC	
<b>B. STATISTICS Department</b>				
1	Monthly Statistics Report	12 <sup>th</sup> of the next month	Inter-ministerial Circular No.01/LB	
2	Quarterly Statistics Report	12 <sup>th</sup> of the next quarter	Circular 04/2011/TT-BKHDT	
3	Statistics Report in the first six months	12 <sup>th</sup> July	Circular 04/2011/TT-BKHDT	Decree 95/2016/ND-CP
4	Annual Statistics Report	31 <sup>st</sup> March of the next year		
<b>C. PLANNING AND INVESTMENT Department; or Industrial Park Management Board</b>				
1	Quarterly online report on investment activities (by account in <a href="http://www.fdi.gov.vn">www.fdi.gov.vn</a> )	10 <sup>th</sup> of the next quarter	Article 72 of Investment Law; Article 102 of Decree No. 31/2021/ND-CP	Article 10 Decree 122/2021/ND-CP
2	Annual online report on investment activities (by account in <a href="http://www.fdi.gov.vn">www.fdi.gov.vn</a> )	31 <sup>st</sup> March of the next year		
3	Periodic monitoring and evaluation reports during the investment implementation phase ( <i>paper submission</i> )	- The first 6 months: 10 <sup>th</sup> July; - The end of year: 10 <sup>th</sup> February of the next year	Circular No. 22/2015/TT-BKHDT (Form No. 12 and 14)	
4	Monitoring and evaluation report before starting construction ( <i>paper submission</i> )	15 days before starting construction	Circular No. 22/2015/TT-BKHDT (Form No. 11)	
<b>D. STATE BANK</b>				
1	Monthly report on the implementation of <b>short, medium and long term</b> foreign loans	Before 5 <sup>th</sup> of the next month	Article 41 Circular 12/2022/TT-NHNN	Article 47 Decree 88/2019/ND-CP
2	Monthly report on the implementation of foreign loans made in the form of goods import with deferred payment			
<b>E. LABOR Department</b>				
1	<u>Vietnamese employee:</u> Report on the situation of using employees every 6 months ( <i>online or paper submission</i> )	Before 5 <sup>th</sup> June and 5 <sup>th</sup> December	Decree 145/2020/ND-CP (Form No. 01/PLI)	Article 8 Decree 12/2022/ND-CP
2	<u>Foreign employee:</u> Report on the situation of	Before 5 <sup>th</sup> July and 5 <sup>th</sup> January of the next year	Decree 152/2020/ND-CP	Article 32 Decree 12/2022/ND-CP



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	using foreign employees every 6 months ( <i>paper submission</i> )		(Form No. 07/PLI)	
3	General report on the situation of occupational accidents	Before 5 <sup>th</sup> July and 10 <sup>th</sup> January of the next year	Decree 39/2016/NĐ-CP (Form Annex No. XII)	Article 20 Decree 12/2022/ND-CP
4	Report on occupational safety and hygiene	Before 10 <sup>th</sup> January of the next year	Circular 07/2016/TT-BLĐTBXH (Form Annex II)	Article 21 Decree 12/2022/ND-CP
5	Registration of Labor Regulation	When arising 10 employees above	Article 119 Labor code 2019	Article 19 Decree 12/2022/ND-CP
<b>F. SOCIAL INSURANCE Department</b>				
1	Report the situation of increasing and decreasing labor	Before 25 <sup>th</sup> of the month increasing; and before 01 <sup>st</sup> of the month decreasing	Decision 1040/QĐ-BHXH dated 18 August 2020 (Form D02-LT)	Article 39 Decree 12/2022/ND-CP
2	Application for sickness / maternity regime, etc	When arising	Decision 166/QĐ-BHXH dated 31 January 2019 (Form 01B-HSB)	Article 40 - 41 Decree 12/2022/ND-CP
<b>G. INDUSTRY AND TRADE Department (for Trading company)</b>				
1	Report on sale of goods and other related activities	Before 31st January of the next year	Article 40 Decree 09/2018/ND-CP (Form No.13 attached Decree)	Decree 98/2020/ND-CP