



2024 6

KMC CONSULTING COMPANY LIMITED

Hotline: +84 81 489 4789 () | +84 91 988 9331 ()

URL: www.kmc.vn | Email: info@kmc.vn

<u>1</u>	2024 5 15	52/2024/ND-CP	2024	ACC
	7 1			
<u>2</u>	2024 5 9 ,	3358/CTBGI-TTHT		CIT
<u>3</u>	2024 4 26	24940/CTHN-TTHT		CIT
<u>4</u>		995/CTVPH-TTH	2024 5 6	CIT
<u>5</u>	2024 4 23	23289/CTHN-TTHT		PIT
<u>6</u>	2024 4 26	24942/CTHN-TTHT		PIT

<u>7</u>					10%	2024	5	9	VAT
				2231/CTLAN-TTHT					
<u>8</u>			2024	5				81/NQ-CP	VAT
<u>9</u>	2024	5	9						FCT
				12264/CTBDU-TTHT					
<u>10</u>	2024	4	23						FCT
								23287/CTHN-TTHT	
<u>11</u>	2024	6	17						OTH
	64/2024/ND-CP								
<u>12</u>	2024	7	1	HCMC		2024	7	1	LAB
				4767/TB-BHXH					

2024 6

1

52/2024/ND-CP 2024 7 1 2024 5 15

/

2024 6

1

-

-

2024 6

2

2024 5 9 ,

3358/CTBGI-TTHT

-

- 78/2014/TT-BTC 18 6

2024 6

3

2024 4 26
24940/CTHN-TTHT

96/2015/TT-BTC

4

2024 6

4

6

2024 5

995/CTVPH-TTH

2024 6

5

2024 4 23

23289/CTHN-TTHT

BTC

11 2

()) 15%

92/2015/ TT-
(

2024 6

6

2024 4 26

24942/CTHN-TTHT

80/2021/ TT-BTC

80/2021/TT-BTC

19 3 a.1 a

2024 6

7

10

10%

2024 5 9
2231/CTLAN-TTHT

0
10%

219/2013/TT-BTC

9

2024 6

8

2024 5

81/NQ-

CP :

15 7

2024 6

2%

2024 6 :

1 :

1. 2%

10%

(8%)

:

2. 1

2

2024 7 1

2024 12

31

2024 6

9

2024 5 9

12264/CTBDU-TTHT

2024 6

10

2024 4 23

23287/CTHN-TTHT

103/2014/TT-BTC

1

103/2014/ TT-BTC

8

103/2014/TT-BTC

12

13

10

- ():
- : 0% (219/2013/TT-BTC 9 2)
) 3% (0%)
- : 2%
- ():
- : 5%
- : 5%

11 2024

2024 6 17
64/2024/ND-CP

1. 2024

- 3

2024 2 2024 5 3 9 ()
()

• 2024 5 2024 11 20

• 2024 6 2024 7 2024 8 2024 9
2024 12 20 ;

• 2024 2 3 2024 12
31

:

11 2024

-	64/2024/ND -CP 2	3						2024	
						3			
-	64/2024/ N -CP	3	1	2		3			
			2024						
							2024	12	30
-		3						2024	
		50%							
									2024
10	31	2							

2024 6

11 2024

2. _____ :

-

-

2024 9 30

2024 12 31

2024 6

12 2024 7 1

2024 7 1 HCMC

2024 7 1
4767/TB-BHXH

46,800,000VND/

20

- I 99,200,000VND/
- II 88,200,000VND/



VAT	Value Added Tax	MOF	Ministry of Finance
PIT	Personal Income Tax	GDT	General Department of Taxation
CIT	Corporate Income Tax	MOIT	Ministry of Industry and Trade
FCT	Foreign Contractor Tax	MOLISA	Ministry of Labor, War Invalids and Social Affair
SCT	Special Consumption Tax	DPI	Department of Planning and Investment
IET	Import and Export Tax	SBV	The State Bank of Vietnam
OTH	Other	EPE	Export processing enterprises
OL	Official Letter	EPZ	Export Processing Zone
ACC	Accounting	IZ	Industrial Zone
LAB	Labor		



KMC CONSULTING COMPANY LIMITED

HO CHI MINH OFFICE

Unit 603, 6F, Citilight Tower, 45 Vo Thi Sau Street, Dakao Ward, District 1, Ho Chi Minh City, Vietnam

Tel: +84 8 3820 5731/ 2 | Fax: +84 8 3820 0906

HA NOI OFFICE

19F, Tower 1, Capital Place Building, 29 Lieu Giai Street, Ngoc Khanh Ward, Ba Dinh District, Hanoi city, Vietnam

Tel: +84 81 489 4789

TOKYO OFFICE

Corporate Advisers Inc

Japan Tokyo-to Chiyoda-ku, Kasumigaseki 3-2-5 Kasumigaseki Building 33F

Tel: +81 3 3593 3238 | Fax: +81 3 3593 3248



URL: www.kmc.vn

Email: info@kmc.vn

Hotline in English: +84 81 489 4789

Hotline in Japanese: +84 91 988 9331

