

## SUBMISSION AND PAYMENT SCHEDULE FOR ENTERPRISES TO STATE AGENCIES

NO	TASK REQUIRED	DEADLINE FOR SUBMISSION & PAYMENT	GUIDANCE DOCUMENTS	PENALTY REGULATION
<b>A.</b>	<b>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/ND-CP	
7	Quarterly VAT Declaration	The last day of the first month of the succeeding quarter	Circular 38/2019/QH14	
8	Quarterly PIT Declaration	The last day of the first month of the succeeding quarter	Circular 156/2013/TT-BTC	
9	Annual Business License Tax Declaration and Payment	The last day of the first operation month (New establishment); FREE payment for the first year of new establishment); 30th 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-BKHĐT	
3	Statistics Report in the first six months	12 <sup>th</sup> July	Circular 04/2011/TT-BKHĐT	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	<i>Vietnamese employee:</i> Report on the situation of using employees every 6	Before 5 <sup>th</sup> June and 5 <sup>th</sup> December	Decree 145/2020/NĐ-CP (Form No. 01/PLI)	Article 8 Decree 12/2022/ND-CP

	months ( <i>online or paper submission</i> )			
2	<i>Foreign employee:</i> Report on the situation of using foreign employees every 6 months ( <i>paper submission</i> )	Before 5 <sup>th</sup> July and 5 <sup>th</sup> January of the next year	Decree 152/2020/NĐ-CP (Form No. 07/PLI)	Article 32 Decree 12/2022/ND-CP
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.</b>	<b>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.</b>	<b>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