

Law No. 38/2019/QH14

Hanoi, June 13, 2019

LAW

ON TAX ADMINISTRATION

Pursuant to the Constitution of the Socialist Republic of Vietnam;

The National Assembly promulgates the Law on Tax administration.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of amendments

This Law provides for administration of taxes and other amounts payable to the state budget.

Article 2. Regulated entities

1. Taxpayers include:

- a) Organizations, households, household businesses and individuals paying taxes in compliance with provisions on taxation;
- b) Organizations, households, household businesses, individuals paying other amounts to the state budget;
- c) Organizations and individuals deducting tax from income.

2. Tax authorities, including:

- a) General Department of Taxation, Departments of Taxation of provinces, and Sub-departments of Taxation of districts;
- b) General Department of Vietnam Customs, Departments of Customs, Post Clearance Audit Departments, Sub-department of Customs.

3. Tax officials and customs officials (hereinafter referred to as "tax officials").

4. Other relevant state agencies, organizations and individuals.

Article 3. Definitions

In this Law, the undermentioned terms shall be defined as follows:

1. "*tax*" means a compulsory amount payable to the state budget by organizations, households, household businesses, individuals as prescribed by tax laws.

2. *Other amounts payable to the state budget collected by tax authorities include:*

- a) Fees and charges prescribed in the Law on Fees and charges;
- b) Land levies payable to the state budget;
- c) Rents for land and water surface;
- d) Payment for the mining permit;
- dd) Payment for the water resources exploitation permit;
- e) Amounts payable to the state budget derived from revenue from sale of property on lands, transfer of land use rights as prescribed in the Law on Management and use of public property;
- g) Fines for administrative tax offences and customs offences;

h) Late payment interest and other revenues as prescribed by law.

3. *Other amounts payable to the state budget not collected by tax authorities include:*

a) Payments for dumping at sea prescribed in the law on natural resources, environment of sea and islands;

b) Fees for protection and development of paddy soils in compliance with provisions on land;

c) Fines for administrative violations in accordance with provisions on imposition of penalties for administrative violations other than administrative tax offences and customs offences;

d) Amounts payable to the state budget in accordance with provisions on management, use of public property collected from the management, use, exploitation of public property for purposes of business, renting, joint venture, association, after completion of tax, fee and charge liabilities;

dd) Foreign aids;

e) Other revenues as prescribed by law.

4. "*premises*" of the taxpayer means the location where the taxpayer partially or fully operate their business, including the headquarters, branches, stores, factories, goods storage, asset storage; residences or places where tax is incurred.

5. "*tax identification number*" or "*TIN*" means a series of 10 or 13 digits and other characters assigned by tax authorities to taxpayers to serve tax administration.

6. "*tax period*" means a period of time used to determine tax liabilities that must be paid towards the state budget in accordance with provisions on taxation.

7. "*tax return*" means a document stipulated by the Minister of Finance and used by taxpayers to declare information for the purpose of determining tax liabilities.

8. "*customs declaration*" means a document stipulated by the Minister of Finance and used as a tax return for imported or exported goods.

9. "*tax dossier*" is either an application for taxpayer registration, tax declaration, tax refund, tax exemption, tax reduction, late payment interest exemption, late payment interest cancellation, extension of tax payment deadline, tax payment by installments, tax cancellation; customs dossier; application for tax debt freezing; application for cancellation of tax debts, late payment interest, penalties.

10. "*Tax statement*" means the calculation of tax accrued in a tax year or over the period from the beginning of a tax year to the termination of taxable activities, or over the period during which taxable activities occur as prescribed by law.

11. "*Tax year*" is determined based on the Gregorian calendar, from January 01 to December 31; in case the fiscal year is different from the Gregorian year, the tax year will be the fiscal year.

12. "*Tax liability fulfillment*" means full payment of tax liabilities, late payment interest, penalties of tax violations and other amounts payable to the state budget.

13. "*tax enforcement*" means the application of measures specified in this Law and other relevant provisions to enforce taxpayers' fulfillment of their tax liabilities.

14. "*tax risk*" means the risk of non-compliance from taxpayers leading to loss of the state budget revenue.

15. "*risk management in tax administration*" means the systematic application of provisions and professional procedures to determine, evaluate and categorize the risks that may have negative impacts on the efficiency and validity of tax administration, providing a basis for tax authorities to reasonably allocate resources and apply effective management measures.

16. "*advance pricing agreement*" means a documented agreement between tax authorities and taxpayers or between tax authorities, taxpayers and tax authorities of foreign countries and territories with whom Vietnam signed and acceded to agreements on prevention of double taxation and tax evasion for income tax within a time limit. Taxing bases, methods of pricing or pricing based on market rate are specified in this agreement. Advance pricing agreement is established before taxpayers file their taxes.

17. "*tax debt*" means the tax and other amounts payable to the state budget that the taxpayer has yet to pay to the state budget by the deadline prescribed by law.

18. “*commercial database*” means a system of commercial information and data of enterprises that are organized, arranged and updated, and are provided to tax authorities by business organizations as prescribed by law.
19. “*taxpayer information*” means information on taxpayers and their tax liabilities provided by taxpayers or collected by tax authorities during the process of tax administration.
20. “*tax administration information system*” includes systems for tax statistical and accounting information and other information in service to tax administration.
21. “*related parties*” means parties directly or indirectly participating in the management, control, capital contribution of enterprises; parties under direct or indirect management, control of an organization or individual; parties whose capitals are contributed to by one organization or individual; enterprises managed, controlled by close-knit individuals of a family.
22. “*related-party transaction*” means a transaction between related parties.
23. “*independent transaction*” means a transaction between unrelated parties.
24. “*regulations of independent transaction*” means regulations implemented in tax declaration and pricing determination for taxpayers with related-party transactions so as to reflect the transaction conditions of related-party transactions equivalent to those of independent transactions.
25. “*regulations of tax liabilities determined by nature of activities and transactions*” means regulations implemented in tax administration to analyze business transactions and activities of taxpayers so as to determine tax liabilities corresponding to values generated by the nature of those business transactions and activities.
26. “*supreme parent company*” of a conglomerate means a legal entity with direct or indirect owner’s equity in other legal entities of a multinational conglomerate, not owned by any other legal entity, with its consolidated financial statements remaining separate from financial statements of other legal entities worldwide.
27. “*Force majeure events*” include:
- a) Taxpayers suffering from physical damage caused by natural disasters, catastrophes, epidemics, fire, sudden accidents;
 - b) Other force majeure situations as prescribed by the Government.

Article 4. Contents of tax administration

1. Taxpayer registration, tax declaration, tax payment, tax liability imposition.
2. Tax refund, tax exemption, tax reduction, tax cancellation.
3. Tax debt charge off; cancellation of tax debts, late payment interest, penalties; late payment interest and penalty exemption; late payment interest cancellation; extension of tax payment deadline; tax payment by installments.
4. Administration of taxpayer information.
5. Administration of invoices and records.
6. Tax audit, tax document examination and implementation of preventive measures against tax violations.
7. Tax enforcement.
8. Actions against tax-related administrative violations.
9. Settlement of tax-related complaints, denunciations.
10. Tax-related international cooperation.
11. Propagation and assistance for taxpayers.

Article 5. Rules for tax administration

1. All organizations, households, household businesses, individuals shall pay their taxes in compliance with the law.
2. Tax authorities and other State agencies tasked with revenue administration shall implement tax administration as prescribed in this Law and other relevant provisions, ensuring publicity, transparency, equality and ensuring legitimate rights and benefits of taxpayers.

3. Agencies, organizations, individuals are responsible for participating in tax administration as prescribed by law.
4. Implement reform of administrative procedures and application of modern information technology to tax administration; apply tax administration rules in accordance with international practice, including regulations of tax liabilities determined by nature of activities and transactions, regulations of risk management in tax administration and other regulations suitable with Vietnamese conditions.
5. Take priority measures when carrying out tax-related procedures for imported and exported goods in compliance with provisions on customs and Governmental provisions.

Article 6. Prohibited activities in tax administration

1. Collusion, connection, cover-up between taxpayers and tax officials, tax authorities for price transfer and/or tax evasion.
2. Inconvenience, burden to tax payers.
3. Taking advantage to seize or put tax money to illegal use.
4. Deliberate avoidance of declaration or inadequate, late, inaccurate declaration of tax liabilities.
5. Obstructing operations of tax officials.
6. Using tax identification numbers of other persons to conduct violations against the law or allowing other persons illegal use of one's tax identification number.
7. Selling goods and providing services without issuance of invoices as prescribed by law, using illegal invoices and using invoices illegally.
8. Alteration, misuse, illegal access or destruction to taxpayer information system.

Article 7. Currencies in tax declaration and tax payment

1. The currency for tax declaration and payment is the Vietnamese Dong, except for cases where tax declaration and payment in foreign convertible currencies are allowed.
2. Taxpayers who do bookkeeping in foreign currencies in accordance with the Accounting Law must exchange such bookkeeping into the Vietnamese dong based on the exchange rates applicable when the transaction is conducted.
3. For imported and exported goods, the currency for tax payment is the Vietnamese Dong, except for cases where tax declaration and payment in foreign convertible currencies are allowed. Exchange rates used for taxation shall follow provisions on customs.
4. The Minister of Finance shall stipulate the currencies of tax declaration and payment using foreign convertible currencies prescribed in clause 1, clause 3 and real exchange rates prescribed in clause 2 of this Article.

Article 8. E-transactions in taxation

1. Taxpayers, tax authorities, state management agencies, organizations, individuals meeting requirements on e-transactions in taxation must carry out e-transactions with tax authorities as prescribed by this Law and provisions on e-transactions.
2. Taxpayers who have carried out e-transactions in taxation shall not have to use another transaction method.
3. When receiving, announcing results of settlement of tax administrative procedures to taxpayers who make e-transactions, tax authorities must confirm the completion of e-transactions to taxpayers, ensuring the rights of taxpayers as prescribed in Article 16 of this Law.
4. Taxpayers must comply with requirements from tax authorities announced via electronic notifications, decisions and documents in the same way as via physical notifications, decisions and documents.
5. Electronic records used in e-transactions must have electronic signatures in accordance with provisions on e-transactions.
6. Agencies and organizations whose electronic information is shared with tax authorities must use electronic records during transactions with tax authorities; use electronic records issued by tax authorities to settle administrative procedures for taxpayers and shall not request physical records from taxpayers.
7. Tax authorities organizing electronic information systems shall have the responsibility to:

- a) Provide guidelines, assist taxpayers, providers of e-transaction services in taxation, banks and relevant organizations in carrying out e-transactions in taxation;
 - b) Develop, manage, operate the electronic tax information receipt and processing system, ensuring security, safety, confidentiality and continuation;
 - c) Develop information sharing systems, provide information on amount of tax paid to the state budget, on electronic tax payments by taxpayers to relevant agencies, organizations, individuals so as to process administrative procedures for taxpayers as prescribed by law;
 - d) Update, manage, provide information on registration of electronic tax transactions of taxpayers; verify e-transactions between taxpayers collecting organizations so as to implement administration of tax and of revenues of the state budget;
 - dd) Process administrative tax procedures electronically;
 - e) In case electronic records of taxpayers are already available in databases of tax authorities, tax authorities and tax officials shall use such data and must not request taxpayers to submit physical tax dossiers or tax payment records.
8. The Minister of Finance shall specify documents and procedures for electronic tax transactions.

Article 9. Risk management in tax administration

1. Tax authorities shall implement risk management in taxpayer registration, tax declaration, tax payment, tax debts, tax enforcement, tax refund, tax audit, tax inspection, management and use of invoices, records and other tax administration tasks.
2. Customs authorities shall implement risk management in tax declaration, tax refund, tax cancellation, tax audit, tax inspection and other tax administration tasks.
3. Implementation of risk management mechanism in tax administration includes collecting, processing information, data related to taxpayers; formulating criteria of tax administration; evaluating regulatory compliance of taxpayers; categorizing levels of risk in tax administration and organizing the implementation of suitable tax administration measures.
4. Evaluation of regulatory compliance of taxpayers and categorization of levels of risk in tax administration:
 - a) Assessment of regulatory compliance of taxpayers shall be conducted based on systems of criteria, information on work history of taxpayers, compliance processes and cooperating relationships with tax authorities in implementing tax provisions, and rate of tax violations;
 - b) Categorization of levels of risk in tax administration shall be conducted based on the regulatory compliance of taxpayers. During the categorization of risk levels, tax authorities shall consider relevant contents, including information on risk signs; signs, actions of tax administration violations; information from results of operations of tax authorities, other relevant authorities as prescribed in this Law;
 - c) Tax authorities shall use the results of evaluation of taxpayers' regulatory compliance and categorization of levels of risk in tax administration to implement suitable measures of tax administration.
5. Tax authorities shall utilize information technology systems so as to automatically integrate and process data for the application of risk management in tax administration.
6. c) The Minister of Finance shall stipulate criteria for evaluation of taxpayers' regulatory compliance, categorization of risk levels and application of risk management in tax administration.

Article 10. Building tax administration force

1. The tax administration force shall be built with transparency and strength; equipped with and proficient in modern techniques, operating with validity and efficiency.
2. Tax officials are persons meeting requirements on recruitment, appointment into ranks, posts, titles in tax authorities; receiving training and professionally upgrading, managed and employed in accordance with provisions on officials.
3. Regulations on service, titles, standards, salary, other preferential rewards, insignias and uniforms of tax officials shall be implemented as prescribed by law.

4. Tax authorities shall be responsible for training and building the force of tax administration officials so as to perform the functions of tax administration as prescribed by law.

Article 11. Modernization of tax administration

1. Tax administration shall be modernized in terms of management methods, administrative procedures, apparatus, official and public employee force; widely apply modern techniques and information technology to accurate information databases on taxpayers so as to control all taxable entities and tax bases; ensure fast and accurate estimation of revenues of the state budget; identify and take action against tax-related difficulties, violations timely; improve validity and efficiency of tax administration. Based on the socio-economic development of each period of time, the State shall ensure sufficient financial resources for the implementation of the provisions in this clause.

2. The State shall enable organizations and individuals to participate in the development of advanced technology and techniques with a view to applying modern methods of tax administration, carrying out e-transactions and electronic tax administration; boosting the development of payment services via commercial bank systems and other credit institutions in order to gradually limit cash transactions from taxpayers.

3. Tax authorities shall build information technology systems according to the requirements on the modernization of tax administration, technical standards and data formats of electronic invoices, records and tax dossiers with an aim to carrying out e-transactions between taxpayers and tax authorities and between tax authorities and relevant authorities, organizations and/or individuals.

Article 12. Tax-related international cooperation by tax authorities

Tax authorities shall have the following responsibilities ex officio:

1. Advising the Minister of Finance on proposing negotiation, signing and exercising rights and duties, and ensuring the interest of the Socialist Republic of Vietnam according to international treaties signed or acceded by the Socialist Republic of Vietnam;

2. Negotiating, signing and organizing the implementation of bilateral or multilateral agreements with foreign tax authorities;

3. Organizing the development and exchange of information and professional cooperation with foreign tax authorities, relevant international organizations. Exchanging information on taxpayers and on parties related to foreign tax authorities so as to support tax administration regarding related-party transactions;

4. Implementing measures of support for tax collection in accordance with international conventions signed or acceded by the Socialist Republic of Vietnam, including:

a) Requesting foreign tax authorities and authorities to support the collection of Vietnamese tax debts in foreign countries when the taxpayers are no longer in Vietnam;

b) Following requests of foreign tax authorities, carrying out the support for foreign tax debt collection in Vietnam by means of expediting tax debt collection in accordance with provisions of this Law and appropriate to the realities of tax administration in Vietnam.

Article 13. Tax accounting and statistics

1. Tax authorities shall carry out bookkeeping of taxes, late payment interest, penalties and other amounts payable to the state budget that must be collected, have been collected, are exempted, reduced, remitted, cancelled and/or refunded by tax authorities in compliance with provisions on accounting and law on the state budget.

2. Tax authorities shall carry out statistical work on the amount of tax that receives preferential treatment, exemption and/or reduction and other statistical information on taxes and taxpayers in accordance with provisions on statistics and law on taxation.

3. Annually, tax authorities shall submit a report on tax bookkeeping and statistics to authorities and implement publicity of information as prescribed by law.

Chapter II

DUTIES, POWERS AND RESPONSIBILITIES OF AUTHORITIES, ORGANIZATIONS AND INDIVIDUALS IN TAX ADMINISTRATION

Article 14. Duties and powers of the Government

1. Unifying state management of tax administration, ensuring close cooperation between regulatory bodies and local governments in tax administration.
2. Extending tax payment deadlines for business entities, sectors and professions in case of special difficulties in each specific period of time.
3. Reporting the state of tax administration to the National Assembly, the Standing Committee of the National Assembly and the President upon request.

Article 15. Duties, powers and responsibilities of Ministries, Ministry-level agencies, Governmental agencies

1. The Ministry of Finance shall be the authority in charge of assisting the Government in unifying state management of tax administration and have the following duties and powers:
 - a) Promulgating as authorized or proposing legislative documents on tax administration to a competent authority;
 - b) Organizing tax administration in accordance with this Law and other relevant provisions;
 - c) Organizing the formulation and implementation of the collection of state budget revenue;
 - d) Organizing audits and inspections on compliance with tax regulations and other relevant provisions;
 - dd) Acting against regulatory violations and settling complaints and denunciations related to the implementation of tax regulations as authorized;
 - e) Organizing tax-related international cooperation;
 - g) Cooperating with the Ministry of Planning and Investment and other relevant Ministries in providing guidance on independent appraisal of value of machinery, equipment and technological lines as prescribed in the Law on Investment.
2. The Ministry of Public Security shall have the following responsibilities:
 - a) Sharing and receiving information from tax authorities on the fulfillment of tax liabilities incurred from registration of ownership and right to use of road vehicles as prescribed by law;
 - b) Organizing the receipt, processing and handling of crime reports and petitions to press charges; receipt of documents forwarded from tax authorities due to detection of tax violations; investigating and handling tax criminals as prescribed by law; in case no charge is brought against a case or investigation is suspended, the reasons shall be informed in writing to tax authorities and the documents shall be sent back to tax authorities for further handling as authorized.
3. The Ministry of Industry and Trade shall have the following responsibilities:
 - a) Directing and providing guidelines to authorities on sharing and providing related information so as to cooperate with the Ministry of Finance in tax administration of enterprises and individuals involved in activities of e-commerce, commercial rights transfer and related activities.
 - b) Directing and providing guidelines on the cooperation between competent authorities and tax authorities in conforming to regulations on the trading of commercial goods and services in the market and other fields as prescribed by law.
4. The Ministry of Information and Communications shall have the following responsibilities:
 - a) Directing and providing guidelines on the cooperation between competent authorities and tax authorities in tax administration for provision and use of Internet services, online information and online games;
 - b) Directing and providing guidelines on the cooperation between competent authorities and tax authorities in sharing and providing information related to organizations and individuals directly participating or involving in management, provision and use of Internet services, online information and online games;
5. The State Bank of Vietnam shall have the following responsibilities:
 - a) Directing and providing guidelines to credit institutions on sharing and providing information related to banking transactions made by organizations and/or individuals to tax authorities; cooperating with tax authorities in enforcing tax decisions as prescribed in this Law;

b) Building and developing systems for national e-commerce payment, integrated electronic payment utilities so as to widely implement e-commerce models.

c) Establishing managing and supervising mechanism for payment transactions, assisting tax administration for cross-border service provision in e-commerce.

6. The Ministry of Planning and Investment shall have the following responsibilities:

a) Directing and providing guidelines on the cooperation between competent authorities and tax authorities in granting and revoking certificates of enterprise registration, business registration, investment registration, taxpayer registration and other registrations of taxpayers via the interlinked single-window system;

b) Directing and providing guidelines to competent authorities on increasing the appraisal of investment projects so as to prevent price transfer and tax avoidance;

c) Directing and providing guidelines to competent authorities on increasing the inspection, audit and appraisal of quality and value of machinery, equipment and technology in service to operations of investment projects;

d) Directing and providing guidelines on the cooperation between competent authorities and tax authorities in conforming to regulations on preferential rewards for investment appropriate to tax regulations.

7. The Ministry of Natural Resources and Environment shall have the following responsibilities:

a) Directing and providing guidelines on the cooperation between competent authorities and tax authorities in managing revenues related to land, property attached to land and natural resources;

b) Providing taxpayer information managed by natural resources and environment authorities and related to tax administration per requests from tax authorities.

8. The Ministry of Transport shall have the following responsibilities:

a) Directing and providing guidelines to competent authorities on sharing and providing information related to tax administration of enterprises and individuals operating in the field of cargo and/or passenger transport.

b) Sharing and providing information on technical criteria related to revenue administration for vehicles subject to registration of ownership and right to use.

9. The Ministry of Labor - War Invalids and Social Affairs shall be responsible for directing and providing guidelines to competent authorities on sharing and providing information related to work permits of foreign workers working in Vietnam and Vietnamese workers working overseas to tax authorities.

10. The Ministry of Health shall be responsible for directing and providing guidelines on the cooperation between competent authorities and tax authorities in sharing and providing information on pharmacies and healthcare establishments.

11. Ministries, Ministry-level agencies, Governmental agencies shall be responsible for cooperating with the Ministry of Finance in performing the duties of state management of tax administration as prescribed by the Government's regulations.

Article 16. Rights of taxpayers

Taxpayers have the right to:

1. Receive assistance and guidance when paying tax; provide information and/or materials to fulfill tax liabilities and exercise tax rights.

2. Receive documents related to tax liabilities from competent authorities upon inspections, reviews and/or audits.

3. Request tax authorities to explain tax calculation and/or tax liability imposition; request assessment of quantity, quality, types of imported and/or exported goods.

4. Have confidentiality of information protected, except information that must be provided for competent authorities or tax-related public information as prescribed by law.

5. Enjoy tax incentives and/or tax refund in accordance with tax regulations; be informed of tax refund schedule, non-refundable tax and legal bases of non-refundable tax.

6. Sign contracts with tax agents and/or customs agents.

7. Receive tax decisions, tax audit/inspection records; request explanation for contents of tax handling decisions; having opinions recorded in audit/inspection records; receive audit/inspection conclusion documents and tax decisions after inspections/audits by tax authorities.
8. Receive compensation for damage caused by tax authorities and/or tax officials as prescribed by law.
9. Request tax authorities to confirm the fulfillment of their tax liabilities.
10. File complaints, initiate legal proceedings against administrative decisions and/or actions related to their legitimate rights and benefits.
11. Enjoy exemption from penalties for administrative tax offences, exemption from late payment interest for cases where taxpayers comply with guidelines and handing decisions of tax authorities and/or state authorities on determination of their tax liabilities.
12. Report violations committed by tax officials, other organizations and/or individuals in accordance with provisions on reporting.
13. Access and print all electronic records that taxpayers have sent to web portals of tax authorities as prescribed in this Law and law on e-transactions.
14. Use electronic records in transactions with tax authorities and relevant organizations and/or individuals.

Article 17. Responsibilities of taxpayers

1. Apply for taxpayer registration and use TINs as prescribed by law.
2. Declare tax accurately, honestly and adequately and submitting tax dossiers on time; take legal responsibility for the accuracy, honesty and adequacy of tax dossiers.
3. Pay tax, late payment interest and/or penalties fully, on schedule and at the right location.
4. Conform to regulations on accounting, statistics and management, use of invoices and records as prescribed by law.
5. Truthfully and fully record the taxable activities and transactions.
6. Issue and deliver invoices and records to buyers with the correct quantity, type and actual payment amount when selling goods and/or providing services as prescribed by law.
7. Provide information and/or materials related to the determination of tax liabilities accurately, fully and promptly, including information on investment value; transaction IDs and contents of accounts opened at commercial banks and/or other credit institutions; explain declared tax and/or tax payment as requested by tax authorities.
8. Comply with decisions, notifications and requests of tax authorities, tax officials as prescribed by law.
9. Take responsibility for the fulfillment of tax liabilities as prescribed by law in case the taxpayer's legal representative or authorized representative fails to follow tax procedures.
10. Taxpayers operating businesses in areas with available information technology infrastructure must declare and pay tax and carry out transactions with tax authorities electronically as prescribed by law.
11. Based on the availability of information technology equipment, the Government shall specify the documents that regulatory authorities already have and thus can be excluded from tax declarations, applications for tax refund and other tax dossiers.
12. Develop, manage and operate systems of technical infrastructure so as to ensure e-transactions with tax authorities; sharing information related to the fulfillment of tax liabilities with tax authorities
13. Taxpayers who have entered into related-party transactions have the responsibility to create, retain, declare and provide documents on taxpayers and their related parties, including information on related parties residing in foreign countries or territories according to the Government's regulations.

Article 18. Duties of tax authorities

1. Organize collection of tax and other amounts payable to the state budget in accordance with tax regulations and other relevant provisions.

2. Disseminate and provide guidelines on tax regulations; publish tax procedures on tax authorities' premises and websites and via mass media.
3. Provide explanation and information related to the determination of tax liabilities to taxpayers; take responsibility for publicly announcing tax rates of household and individual businesses in communes.
4. Protect confidentiality of information of taxpayers, except for information provided to competent authorities or publicly announced as prescribed by law.
5. Consider tax exemption; tax reduction; cancellation of tax debts, late payment interest, penalties; late payment interest and penalty exemption; late payment interest cancellation; extension of tax payment deadline; tax payment by installments; tax debt freezing, tax cancellation; settlement of overly paid tax, late payment interest, penalties; tax refund as prescribed in this Law and other relevant provisions.
6. Confirm tax liability fulfillment of taxpayers upon request as prescribed by law.
7. Settle complaints and denunciations related to the implementation of tax regulations as authorized.
8. Provide tax-related records, conclusions and/or tax decisions after tax audits/inspections for taxpayers and provide explanation upon request.
9. Compensate taxpayers in accordance with provisions on the State's compensation responsibilities.
10. Carry out assessment to determine tax liabilities of taxpayers as requested by State authorities.
11. Develop and organize the electronic information systems and apply information technology to e-transactions in taxation.

Article 19. Powers of tax authorities

Tax authorities have the right to:

1. Request taxpayers to provide information and/or materials related to the determination of tax liabilities, including information on investment value; transaction IDs and contents of accounts opened at commercial banks and/or other credit institutions and explaining tax calculation, tax declaration and/or tax payment.
2. Request relevant organizations and/or individuals to provide information and/or materials related to the determination of tax liabilities and cooperate with tax authorities in implementing provisions on taxation.
3. Conduct tax audits/inspections as prescribed by law.
4. Impose fixed tax.
5. Enforce tax decision.
6. Impose penalties for administrative violations of tax administration as authorized; publish tax-related regulatory violations on mass media.
7. Implement preventive measures and ensuring that actions are taken against tax-related administrative violations.
8. Delegate collection of some taxes to agencies, organizations and/or individuals in accordance with the Government's provisions.
9. Apply advance pricing agreement to taxpayers and tax authorities of foreign countries and territories with whom Vietnam signed and acceded to agreements on prevention of double taxation and tax evasion for income tax.
10. Purchase information, materials and data from domestic and foreign providers to serve tax administration; pay for delegation of tax collection from collected tax or from budget of tax authorities as prescribed in the Government's provisions.

Article 20. Duties and powers of People's Councils and People's Committees of all levels

1. People's Councils of all levels shall ex officio make decisions on duties of annual budget collection and supervise the implementation of tax regulations in localities.
2. People's Committees of all levels shall have the following responsibilities ex officio:
 - a) Directing relevant local agencies to cooperate with tax authorities in formulating cost estimate and organizing the collection of tax and other amounts payable to the state budget in localities;

b) Cooperating with the Ministry of Finance, tax authorities and other competent authorities in managing and implementing tax regulations;

c) Acting against administrative violations and settling complaints and denunciations related to the implementation of tax regulations as authorized.

Article 21. Duties and powers of the State Audit Office

1. Conducting audits on operations of tax authorities in accordance with regulations on state audit, on taxation and other relevant provisions.

2. Proposals offered by the State Audit Office related to the fulfillment of tax liabilities of taxpayers:

a) In case the State Audit Office directly conducts an audit on a taxpayer as prescribed in the Law on the State Audit Office, if there is any request on the payment of amounts payable to the state budget, the State Audit Office must send an audit record or report to the taxpayer, and the taxpayer shall be responsible for fulfilling such request. In case the taxpayer disagrees with the request, they may file a complaint against it;

b) In case the State Audit Office directly conducts an audit at a tax authority instead of on a taxpayer, if there is any request on tax liability fulfillment in the audit report, the State Audit Office shall send a copied excerpt containing the request to the taxpayer. The tax authority shall be responsible for organizing the fulfillment of the request from the State Audit Office. In case the taxpayer disagrees with the stated tax liabilities, they may file a request for the tax authority and the State Audit Office to review such liabilities. Based on the taxpayer's request, the State Audit Office shall take charge and cooperate with the tax authority in determining the taxpayer's correct tax liabilities and be answerable as prescribed by law.

Article 22. Duties and powers of the Government Inspectorate

1. Conducting inspections on operations of tax authorities in accordance with regulations on inspection, on taxation and other relevant provisions.

2. Conclusions of the Government Inspectorate related to tax liabilities of taxpayers:

a) In case the Government Inspectorate directly conducts an inspection on a taxpayer as prescribed in the Law on Inspection, if there is any conclusion related to the payment of amounts payable to the state budget, the Government Inspectorate must send an inspection record or conclusion to the taxpayer, and the taxpayer shall be responsible for fulfilling such conclusion. In case the taxpayer disagrees with the conclusion, they may denounce it;

b) In case the Government Inspectorate directly conducts an inspection at a tax authority instead of on a taxpayer, if there is any request related to tax liabilities in the inspection conclusion, the Government Inspectorate shall send a copied excerpt containing the conclusion to the taxpayer. The tax authority shall be responsible for organizing the fulfillment of this conclusion. In case the taxpayer disagrees with the stated tax liabilities, they may file a request for the tax authority and the Government Inspectorate to review such liabilities. Based on the taxpayer's request, the Government Inspectorate shall take charge and cooperate with the tax authority in determining the taxpayer's correct tax liabilities and be answerable as prescribed by law.

Article 23. Duties and powers of investigating bodies, Procuracies and Courts

Investigating bodies, Procuracies and Courts shall ex officio be responsible for receiving, processing and handling crime reports and petitions to press charges, for bringing charges against, investigating, prosecuting and trying tax-related criminals timely and justly, as prescribed by law, and announcing the handling results to tax authorities.

Article 24. Duties and powers of the Vietnamese Fatherland Front

1. The Vietnamese Fatherland Front shall propagate and mobilize all people's classes to properly conform to regulations on taxation.

2. The Vietnamese Fatherland Front shall supervise and socially criticize taxation; report to and request state authorities to consider and resolve tax-related issues as prescribed by law.

Article 25. Duties and powers of social political - professional organizations, social organizations and socio - professional organizations

1. Social political - professional organizations, social organizations and socio - professional organizations shall cooperate with tax authorities in propagating, disseminating and teaching tax regulations to their members.

2. Social political - professional organizations, social organizations and socio - professional organizations shall cooperate with tax authorities in providing information related to tax administration.

Article 26. Duties and powers of information and press authorities

1. Information and press authorities shall propagate and disseminate tax policies and regulations, set organizations and individuals complying with tax regulations as examples, report and criticize tax violations.

2. Information and press authorities shall cooperate with tax authorities in uploading and providing information as prescribed by law.

Article 27. Duties and powers of commercial banks

1. Commercial banks cooperating in collecting tax and other amounts payable to the state budget shall have the responsibility to:

a) Cooperate with tax authorities and the State Treasury in implementing electronic tax payment and tax refund for taxpayers; process, compare and review electronic data about tax payment and tax refund;

b) Transmit and receive records of electronic tax payment, of transfer of amounts payable to the state budget to the State Treasury fully, accurately and timely as prescribed by law;

c) Assist taxpayers with electronic tax payment;

d) Protect confidentiality of information of taxpayers and customs declarants as prescribed by law.

2. Provide information on account IDs based on the TINs of taxpayers when they open new accounts.

3. Deduct and pay tax in compliance with provisions on taxation of overseas organizations and individuals whose e-commerce activities generate income in Vietnam.

4. Deduct tax from taxpayers' accounts, freeze accounts of taxpayers as requested by tax authorities under tax enforcement decisions.

5. In case a taxpayer has obtained guarantee and fails to pay tax, late payment interest, penalties and other amounts payable to the state budget on schedule, the guaranteeing bank shall pay such amounts on behalf of the guaranteed taxpayer.

6. The Government shall elaborate this Article.

Article 28. Tax consulting councils of communes

1. Based on number and scale of household and individual businesses in localities, Chairpersons of commune-level People's Committees shall make decisions on the establishment of Tax consulting councils of communes as requested by Heads of Sub-departments of Taxation of provinces or Heads of Sub-departments of Taxation of districts.

2. Tax consulting councils of communes shall perform the duties of advising tax authorities on revenues and tax rates of household and individual businesses paying local poll tax and cooperating with tax authorities in expediting household and individual businesses to fulfill their tax liabilities as prescribed by law.

3. Budget for operations of Tax consulting councils of communes shall be allocated from the state budget for taxation by tax authorities.

4. The Minister of Finance shall stipulate the operation, powers and responsibilities of Tax consulting councils of communes.

Article 29. Duties and powers of other organizations and individuals

1. Providing information related to the determination of tax liabilities as requested by tax authorities.

2. Cooperating with tax authorities in implementing handling decisions on tax-related administrative violations.

3. Reporting tax-related regulatory violations to tax authorities or state authorities.

4. Requesting sellers and/or service providers to deliver invoices and records of goods and/or services with the correct quantity, type and actual payment amount when purchasing goods and/or services.

Chapter III

TAXPAYER REGISTRATION

Article 30. Applying for taxpayer registration and TIN issuance

1. Taxpayers must apply for taxpayer registration and shall be issued with TINs by tax authorities before beginning their business operations or incurring amounts payable to the state budget. The following entities shall apply for taxpayer registration:

a) Enterprises, organizations and/or individuals shall apply for taxpayer registration through the interlinked single-window system together with enterprise, cooperative or business registration (hereinafter referred to as "business registration") as prescribed in the Law on Enterprises and other relevant regulations;

b) Organizations and individuals beside those stipulated in Point a of this clause shall register directly with tax authorities as regulated by the Minister of Finance.

2. Types of TINs:

a) 10-digit TINs shall be issued to enterprises and organizations that are legal persons; representatives of households, household businesses and other individuals;

b) 13-character TINs shall be issued to dependent units and other entities;

c) The Minister of Finance shall elaborate this clause.

3. Issuance of TINs:

a) Each enterprise, business organization or other organization is issued with 01 unique TIN to use throughout its entire operation, from the date of taxpayer registration to the date of TIN deactivation. A taxpayer's branches, representative offices and/or dependent units that pay their own tax shall be issued with separate TINs. In case an enterprise, organization, branch, representative office or dependent unit combines taxpayer registration via the interlinked single-window system with business registration, the number of the certificate of enterprise registration, cooperative registration and/or business registration (hereinafter referred to as "business registration certificate") is also the TIN;

b) Each individual is issued 01 unique TIN to use throughout their whole life. Any dependant of that individual shall be issued with a TIN for the purpose of claiming personal exemption for personal income taxpayers. The TIN issued to the dependant is also his/her personal TIN, which is used when paying his/her tax;

c) Enterprises, organizations and individuals responsible for deducting and paying tax on behalf of taxpayers shall be issued with separate TINs for use when deducting tax;

d) Issued TINs shall not be reissued to another taxpayer;

dd) TINs of enterprises, business organizations and other organizations shall remain unchanged after they are converted, sold, gifted or inherited;

e) TIN issued to a household, household business or individual business is issued to the individual representing the household, household business or individual business.

4. Taxpayer registration includes:

a) First-time taxpayer registration;

b) Notifying changes to taxpayer registration information;

c) Notifying suspension of business operation;

d) TIN deactivation;

dd) TIN reactivation.

Article 31. Application for first-time taxpayer registration

1. For taxpayers who combine taxpayer registration with business registration, taxpayer registration application is the application for business registration as prescribed by law.

2. If the taxpayer is an organization registering directly with the tax authority, the taxpayer registration application shall include:

- a) The taxpayer registration form;
 - b) Copies of valid establishment and operation license, establishment decision, investment registration certificate or equivalent documents granted by competent authorities;
 - c) Other relevant documents.
3. If the taxpayer is a household, household business or individual business directly registered with the tax authority, the taxpayer registration application shall include:
- a) The registration form or tax return;
 - b) Copy of the identity card or passport;
 - c) Other relevant documents.
4. Sharing of information between state management agencies and tax authorities for receipt of taxpayer registration applications and TIN issuance via the interlinked single-window system on portals shall be implemented as prescribed by law.

Article 32. Receiving authorities

1. For taxpayers who combine taxpayer registration with business registration, the taxpayer registration application and the business registration application shall be submitted to the same authority as prescribed by law.
2. Taxpayers directly registered with tax authorities shall submit their applications as follows:
 - a) Organizations, household businesses and individual businesses shall submit their applications to tax authorities of the areas where their headquarters are located;
 - b) Organizations and individuals responsible for withholding and paying tax on taxpayers' behalf shall submit their applications to their supervisory tax authorities;
 - c) Non-business households and individuals shall submit their taxpayer registration applications to tax authorities where taxable income is incurred, where permanent residence or temporary residence is registered or where amounts payable to the state budget are incurred.
3. Individuals authorizing their income payers to apply for taxpayer registration of themselves and their dependants shall submit their taxpayer registration applications to the income payers. The income payers shall be responsible for preparing and submitting such taxpayer registration applications to their supervisory tax authorities.

Article 33. Time limit for first-time taxpayer registration

1. For taxpayers who combine taxpayer registration with business registration, the time limit for taxpayer registration is the time limit for business registration as prescribed by law.
2. For taxpayers directly registered with tax authorities, the time limit for taxpayer registration is 10 working days starting from the day on which:
 - a) the certificate of household business registration, establishment and operation license, investment registration certificate or establishment decision is granted;
 - b) the taxpayer inaugurates business operation for organizations that are not required to apply for business registration and household businesses and individual businesses that are required to apply for business registration but yet to be granted the business registration certificate;
 - c) the responsibility to deduct and pay tax on behalf of individuals arises; organizations paying tax on behalf of individuals according to business cooperation contracts and/or agreements;
 - d) the contract with the foreign contractor and/or subcontractors who directly declare and pay tax to tax authorities; the petroleum contract or agreement is concluded;
 - dd) personal income tax is incurred;
 - e) tax refund is claimed;
 - g) other amounts payable to the state budget are incurred.

3. In case an individual does not have a TIN, his/her income payer shall apply for taxpayer registration on his/her behalf in no later than 10 working days starting from the date tax liabilities are incurred; in case a dependant of a taxpayer does not have a TIN, the income payer shall apply for taxpayer registration for the dependant in no later than 10 working days starting from the date the taxpayer applies for dependant exemption as prescribed by law.

Article 34. Issuance of taxpayer registration certificate

1. Tax authorities shall issue taxpayer registration certificates to taxpayers within 03 working days starting from the date of receipt of taxpayers' satisfactory taxpayer registration application as prescribed by law. Information on a taxpayer registration certificate shall include:

- a) Name of the taxpayer;
- b) TIN;
- c) Number, date of the business registration certificate or establishment and operation license or investment registration certificate for business organizations and individuals; number, date of the establishment decision for organizations not required to apply for business registration; information of identity card, citizen identification or passport for individuals not subject to business registration;
- d) Supervisory tax authority.

2. Tax authorities shall inform TINs to taxpayers instead of taxpayer registration certificates in the following cases:

- a) An individual authorizes his/her income payer to apply for taxpayer registration on behalf of the individual and his/her dependants;
- b) An individual applies for taxpayer registration through the tax declaration dossier;
- c) An organization or individual applies for taxpayer registration so as to deduct and pay tax on taxpayers' behalf;
- d) An individual applies for taxpayer registration for his/her dependant(s).

3. In case the taxpayer registration certificate or TIN notification is lost or damaged, tax authorities shall reissue it within 02 working days starting from the date of receipt of the satisfactory application from the taxpayer as prescribed by law.

Article 35. Use of TINs

1. Taxpayers must include their TINs in invoices, records and/or materials when making business transactions; opening deposit accounts at commercial banks and/or other credit institutions; declaring tax, pay tax, applying for tax exemption, tax reduction, tax refund and/or tax cancellation; filing customs declarations and making other tax-related transactions for all amounts payable to the state budget, including the case where taxpayers' businesses operate across different locations.

2. Taxpayers must provide their TINs to relevant agencies and/or organizations or include their TINs in their applications when following administrative procedures of tax authorities via the interlinked single-window system.

3. Tax authorities, the State Treasury and commercial banks and other organizations authorized by tax authorities to collect tax shall use TINs of taxpayers for the purpose of tax administration and tax collection.

4. Commercial banks and other credit institutions must include TINs in the taxpayers' applications for opening accounts and in records of transactions via accounts.

5. Other organizations and individuals participating in tax administration shall use TINs of taxpayers when providing information related to the determination of tax liabilities.

6. When a Vietnamese party makes a payment to an organization/individual whose cross-border business is based on a digital intermediary platform outside of Vietnamese territories, it must use the TIN assigned to this organization/individual to deduct and pay tax on behalf of such organization/individual.

7. Personal identification numbers shall replace TINs when they are issued to the whole population.

Article 36. Notification of changes to taxpayer registration information

1. Upon any change to taxpayer registration information, taxpayers who combine taxpayer registration with business registration shall notify the changes to taxpayer registration information together with changes to business registration information as prescribed by law.

In case taxpayers' change of address leads to change of supervisory tax authorities, taxpayers must complete tax procedures with supervisory tax authorities as prescribed in this Law before registering with business registration authorities for change of information.

2. When there is any change to taxpayer registration information, taxpayers directly registered with tax authorities must notify their supervisory tax authorities within 10 working days starting from the date of changes to information.

3. In case individuals authorizing their income payers to register changes to taxpayer registration information for themselves and their dependants, they must notify the income payers in no later than 10 working days starting from the date of changes to information; the income payers shall be responsible for notifying tax authorities of the changes in no later than 10 working days starting from the date of authorization from taxpayers.

Article 37. Notification of suspension of operation/business

1. When organizations, household and individual businesses subject to business registration suspend from operation/business within a fixed period of time or continue to operate/do business before the notified time as prescribed in the Law on Enterprises and other relevant regulations, tax authorities shall conduct tax administration based on notifications from taxpayers or state authorities during the operation/business suspension or during the continuation of operation/business of the taxpayers as prescribed in this Law.

2. Organizations, household and individuals businesses not required to apply for business registration shall notify their supervisory tax authorities in no later than 01 working day before suspending operation/business or resumption of operation/business ahead of schedule.

3. The Government shall stipulate tax administration for taxpayers during operation/business suspension or resumption of operation/business ahead of schedule.

Article 38. Taxpayer registration in case of enterprise reorganization

1. Upon enterprise reorganization, taxpayers who combine taxpayer registration with business registration shall apply for taxpayer registration together with business registration as prescribed by law.

2. Upon enterprise reorganization, taxpayers directly registered with tax authorities shall deactivate TINs of transferor, acquired or consolidating enterprises or update information on transferor organizations after partial division and register anew or update information on new organizations after full/partial division, acquisition/merger or consolidation.

Article 39. TIN deactivation

1. Taxpayers who combine taxpayer registration with business registration shall have their TINs deactivated in one of the following cases:

- a) Shutdown or dissolution, bankruptcy;
- b) Revocation of certificate of enterprise registration, cooperative registration and/or business registration;
- c) Full division, acquisition/merger, consolidation.

2. Taxpayers directly registered with tax authorities shall have their TINs deactivated when one of the following cases takes place:

- a) Shutdown, termination of tax liabilities for non-business organizations;
- b) Revocation of business registration certificate or equivalent license;
- c) Full division, acquisition/merger, consolidation;
- d) Notified by tax authorities that taxpayers do not operate at registered locations;
- dd) An individual is dead, missing or incapacitated as prescribed by law;
- e) A foreign contractor completes or terminates the contract;
- g) Contractors, investors entering into petroleum agreements complete or terminate the agreements or transfer of all rights to enter petroleum agreements.

3. Rules for deactivation of TINs:

- a) TINs shall not be used in business transactions starting from the date on which tax authorities announce their deactivation;
 - b) TINs of organizations shall not be reused once they are deactivated, except for the cases prescribed in Article 40 of this Law;
 - c) When the TIN of a household or individual business is deactivated, the TIN of the representative of such household business will not be deactivated and shall be used to fulfill other tax liabilities of that individual;
 - d) The income earners' TINs will be deactivated when their income payer's TIN is deactivated.
 - dd) When a managing unit's TIN is deactivated, TINs of their dependent units must also be deactivated.
4. An application for requesting TIN deactivation shall include:
- a) The written request for TIN deactivation;
 - b) Other relevant documents.
5. Taxpayers who combine taxpayer registration with business registration shall register for dissolution or shutdown at business registration authorities as prescribed by law. Before such registration at business registration authorities, taxpayers shall fulfill their tax liabilities to their supervisory tax authorities in accordance with this Law and other relevant provisions.
6. Taxpayers directly registered with tax authorities shall submit the application for TIN deactivation to their supervisory tax authorities within 10 working days starting from the date of issuance of the decision on operation/business shutdown or contract termination.

Article 40. TIN reactivation

- 1. TINs of taxpayers who combine taxpayer registration with business registration shall be reactivated together with as their legal status is reactivated.
- 2. For taxpayers directly registered with tax authorities, the application for TIN reactivation shall be submitted to their supervisory tax authorities in the following cases:
 - c) The competent authority revokes the decision on revocation of business registration certificate or equivalent license;
 - b) The taxpayer wishes to resume their business operations after the TIN deactivation application has been sent to the tax authority, but the tax authority has yet to issue a notification on TIN deactivation;
 - c) The tax authority has issued an announcement that the taxpayer does not have business operation at the registered address but has not revoked the licence or deactivated the TIN.
- 3. The use of a TIN may be resumed from the effective date of the decision to restore legal status issued by the business registration authority or the date the tax authority reactivates the TIN.
- 4. An application for TIN reactivation shall include:
 - a) The written request for TIN reactivation;
 - b) Other relevant documents.

Article 41. Responsibilities of the Minister of Finance and tax authorities in taxpayer registration

- 1. The Minister of Finance shall specify the documents, procedures and forms of taxpayer registration prescribed in article 31, 34, 36, 37, 38, 39 and 40 of this Law.
- 2. Tax authorities shall receive taxpayer registration applications from taxpayers:
 - a) in person at tax authorities;
 - b) by post; or
 - c) electronically via portals of tax authorities and via the National business registration portal.
- 3. Tax authorities shall process taxpayer registration applications as follows:

- a) In case the application is complete, announce the acceptance, and process the application within 03 working days starting from the date of receipt;
 - b) In case the application is incomplete, notify the taxpayer within 02 working days starting from the date of receipt.
4. In case an application for taxpayer registration is submitted together with the application for business registration on the National business registration portal, the receiving authority shall send it to tax authorities for processing and inform the result to the taxpayer as prescribed in this Law and other relevant regulations.

Chapter IV

TAX DECLARATION AND TAX CALCULATION

Article 42. Rules for tax declaration and tax calculation

1. Taxpayers shall fully and accurately provide information on the tax return provided by the Minister of Finance and submit adequate documents to the tax authority.
2. Taxpayers shall calculate the tax payable themselves, except for the cases in which tax has to be calculated by the tax authority as specified by the Government.
3. Taxpayers shall declare tax at the local tax authority in charge of the area in which their headquarters are based. A taxpayer that does accounting mainly at the headquarters and has dependant units in other provinces shall declare tax in the province in which the headquarters are based and distribute tax incurred in each province. The Minister of Finance shall elaborate this Clause.
4. Regarding electronic commerce, digital business and other services provided by overseas providers without permanent establishments in Vietnam, the overseas providers shall directly or authorize representatives to apply for taxpayer registration, declare and pay tax in Vietnam in accordance with regulations of the Minister of Finance.
5. Rules for declaring and calculating taxable prices in related-party transactions:
 - a) Values of related-party transactions shall be determined and declared by analyzing and comparing with independent transactions, the nature of operation and nature of the transaction, in order to determine tax liability in the same manner as that of transactions between independent parties;
 - b) Values of related-party transactions shall be adjusted according to independent transactions to declare tax in order that in taxable income is not decreased;
 - c) Taxpayers whose businesses are small in scale and pose low tax risk are exempt from compliance to provisions of Point a and Point b of this Clause and may apply simplified related-party transaction declaration procedures.
6. Rules for declaring tax with predetermined taxable price calculation method:
 - a) Predetermined taxable price calculation methods shall be applied on the basis of request of the taxpayers, consensus between the tax authorities and the taxpayer under unilateral, bilateral and multilateral agreements between tax authorities, taxpayers and tax authorities of relevant countries or territories;
 - b) Predetermined taxable price calculation methods shall be applied according to information provided by the taxpayers and legally verified commercial database;
 - c) Application of predetermined taxable price calculation methods is subject to approval by the Minister of Finance. Regulations of law on international treaties and international agreements shall apply to bilateral and multilateral agreements participated in by foreign tax authorities.

Article 43. Tax declaration

1. The tax declaration dossier of taxes that are declared and paid monthly is the monthly tax return.
2. The tax declaration dossier of taxes that are declared and paid quarterly is the quarterly tax return.
3. The tax declaration dossier of taxes that are declared and paid annually is:
 - a) The annual tax declaration dossier, which consists of the annual tax return and other documents relevant to the tax payable; or
 - b) The terminal tax declaration dossier, which consists of the annual tax statement, the annual financial statement, the declaration of related-party transactions and other documents relevant to tax statement.

4. The tax declaration dossier of taxes that are declared and paid every time they are incurred consists of:
 - a) The tax return;
 - b) Invoices, contracts and other documents relevant to the tax liability as prescribed by law.
5. Customs dossiers of exports and imports specified by the Law on Customs shall be used as tax declaration dossiers.
6. The tax declaration dossier upon shutdown, contract termination, business conversion or business re-arrangement consists of:
 - a) The terminal tax return;
 - b) The financial statement up to the time of shutdown, contract termination, business conversion or business re-arrangement;
 - c) Other documents relevant to tax statement.
7. Multinational profit report if the taxpayer is the supreme parent company of a corporation in Vietnam and has transboundary related-party transactions and a global profit exceeding the limit, or the taxpayer has a supreme parent company in a foreign country in which it has the legal responsibility to submit the multinational profit report.
8. The government shall provide detailed guidance on tax declaration dossiers mentioned in this Article, taxes declared monthly, quarterly, annually and upon incurrence, terminal tax declaration; declaration of fees and charges collectable by overseas representative agencies of Socialist Republic of Vietnam; declaration, provision, exchange and use of information about multinational profit reports; identification of taxpayers eligible for quarterly declaration.

Article 44. Deadlines for submission of tax declaration dossiers

1. Deadlines for submission of tax declaration dossiers of taxes declared monthly and quarterly:
 - a) For taxes declared monthly: the 20th of the month succeeding the month in which tax is incurred;
 - b) For taxes declared quarterly: the last day of the first month of the succeeding quarter.
2. For taxes declared annually:
 - a) For annual tax statement dossiers: the last day of the 3rd month from the end of the calendar year or fiscal year.
For annual tax declaration dossiers: the last day of the first month from the end of the calendar year or fiscal year
 - b) For annual personal income tax statements prepared by income earners: the last day of the 4th month from the end of the calendar year;
 - c) For fixed tax declarations prepared by household businesses and individual businesses: the 15th of December of the preceding year. For new household businesses and individual businesses: within 10 days from the date of commencement of the business.
3. For declaration of taxes that are declared and paid upon incurrence: the 10th day from the day on which tax is incurred.
4. For tax declaration dossiers upon shutdown, contract termination, business conversion or business re-arrangement: the 45th day from the occurrence of the event.
5. The Government shall specify the deadlines for submission of statements of farming land levies, non-farming land levies; land levies; land rents, water surface rents; mineral extraction licensing fee; water resource extraction licensing fee; registration fee; licensing fees; other amounts payable to state budget in accordance with regulations of law on management and use of public property; multinational profit reports.
6. Deadlines for submission of customs dossiers of exports and imports are specified by the Law on Customs.
7. In case a taxpayer declares tax electronically on the last day of the time limit for declaration and the information portal of the tax authority is not functional, the taxpayer may submit the electronic declaration on the next day after the online portal is functional again.

Article 45. Receiving authorities

1. Taxpayers shall submit tax declaration dossiers at their supervisory tax authorities.

2. Receiving authorities of tax declaration dossiers submitted through the single-window system shall be specified by the regulations of the single-window system.
3. Receiving authorities of customs dossiers of exports and imports are specified by the Law on Customs.
4. The Government shall specify receiving authorities of tax declaration dossiers submitted by:
 - a) A taxpayer who has more than one business activities;
 - b) A taxpayer who is running business in more than one administrative division; tax declared upon incurrance
 - c) Taxpayers who incur tax on revenue from land; grant of the right to water resource extraction or mineral extraction;
 - d) Taxpayers who have to complete their own personal income tax returns;
 - dd) Taxpayers who declare tax electronically, and other cases.

Article 46. Deadline extension

1. In case a taxpayer is unable to submit the tax declaration dossier by the deadline due to a natural disaster, epidemic, fire or accident, the head of the supervisory tax authority will consider extending the deadline for submission.
2. The deadline shall be extended for up to 30 more days for monthly, quarterly, annual declarations and declaration upon tax incurrance; 60 more days for terminal tax declaration.
3. The taxpayer shall send a written request for deadline extension to the tax authority before the deadline, provide explanation and confirmation by the People's Committee or police authority of the commune in which the event mentioned in Clause 1 of this Article occurred.
4. Within 03 working days from the day on which the taxpayer's request is received, the tax authority shall inform the taxpayer in writing of whether such request is granted.

Article 47. Tax dossier supplementation

1. In case the tax declaration dossier submitted to the tax authority is erroneous or inadequate, supplementary documents may be provided within 10 years from the deadline for submission of the erroneous or inadequate tax declaration dossier but before the tax authority or a competent authority announces a decision on tax document examination.
2. When the tax authority or a competent authority has announced the decision on tax inspection or tax audit on the taxpayer's premises, the taxpayer is still allowed to provide supplementary documents; the tax authority shall impose administrative penalties for the violations specified in Article 142 and 143 of this Law.
3. After the tax authority or competent authority issues a conclusion or tax decision when the inspection is done:
 - a) The taxpayer may provide supplementary tax documents if they increase the tax payable or reduce the deductible tax, exempted tax or refundable tax, and shall face administrative penalties for the violations specified in Article 142 and Article 143 of this Law;
 - b) If the supplementation leads to a decrease in the tax payable or an increase in the deductible tax, exempted tax or refundable tax, the taxpayer shall follow procedures for filing tax-related complaints.
4. Supplementary documents include:
 - a) The supplementary tax return;
 - b) The explanation for the supplementation and relevant documents.
5. Supplementary tax documents on exports and imports shall be provided in accordance with customs laws.

Article 48. Responsibilities of tax authorities for receiving tax declaration dossiers

1. Tax authorities shall receive tax declaration dossiers submitted by taxpayers:
 - a) in person at the tax authorities;
 - b) by post;
 - c) electronically through online portals or tax authorities.

2. Receiving authorities shall send notices of receipt of tax declaration dossiers; inform the taxpayer within 03 working days from the date of receipt if the tax declaration dossier submitted is not legitimate, not adequate or not valid.

Chapter V

TAX IMPOSITION

Article 49. Tax liability imposition rules

1. Tax shall be imposed on the basis of tax administration rules, tax calculation methods and bases specified by tax laws and customs laws.
2. Tax authorities shall impose tax payable, separate elements or tax calculation bases.

Article 50. Tax liability imposition in case of tax offences

1. Tax liability will be imposed if the taxpayer:

- a) fails to apply for taxpayer registration; fails to declare tax; fails to provide supplementary tax documents at the request of the tax authority; fails to declare fully and/or accurately the tax calculation bases;
- b) fails to record or fully and/or accurately record data on the accounting books;
- c) fails to present the accounting books, invoices and necessary documents relevant to the determination of tax payable within a certain time limit;
- d) fails to comply with the tax inspection or tax audit decision;
- dd) buys, sells, trades goods and record values thereof against their market prices;
- e) buys or trades goods using illegal invoices; illegally uses invoices for real goods from which revenue has been declared for tax calculation as investigated by a competent authority;
- g) is suspected of absconding or selling assets to evade tax;
- h) makes false transactions to reduce tax liability; or
- i) fails to fulfill the responsibility to declare and value related-party transactions; fails to provide information about enterprises having related-party transactions according to tax administration laws.

2. Bases for tax liability imposition:

- a) The database of the tax authorities and commercial database;
- b) Comparison between the tax payable by providers of the same goods or services on the same scale in the same area (or in another area if such similar providers are not available in the same area).
- c) Unexpired inspection results and documents;
- d) The ratio of tax on revenue in the corresponding field according to tax laws.

3. Separate elements relevant to determination of tax payable shall be imposed in the following cases:

- a) Through inspection of the tax declaration dossier, the tax authority has reasonable grounds to believe that the taxpayer did not fully or accurately declare the elements serving as the basis for tax calculation and fails to provide supplementary documents as requested by the tax authority;
- b) Through inspection of the accounting books and invoices relevant to tax calculation, the tax authority is able to prove that the taxpayer failed to accurately or truthfully record the tax calculation elements;
- c) Selling prices of goods/services were inaccurately recorded in order to reduce the taxable revenue; buying prices of raw materials, goods and services were inaccurately recorded in order to increase expense or deductible VAT and thus reduce the amount of tax payable;
- d) The taxpayer failed to determine the elements or fails to calculate the tax payable after the elements are determined. separate elements or tax calculation bases.

4. In cases other than those specified in Clause 3 of this Article, a taxpayer shall have proportional tax imposed on their revenue if the tax authority finds that their accounting books, invoices and documents are inadequate or illegal,

or tax is not accurately declared and their maximum revenue is equal to the maximum revenue of a microenterprise defined by regulations of law on assistance for small and medium enterprises.

5. The Government shall elaborate this Article.

Article 51. Flat tax payable by household businesses and individual businesses

1. Tax authorities shall determine the flat tax payable by household businesses and individual businesses who fail to comply with or fully comply with regulations on accounting, invoices and documents, except for the cases in Clause 5 of this Article.

2. Tax authority shall impose flat tax according to declarations of household businesses and individual businesses, the database of tax authorities, and comments of Tax Advisory Council of the commune.

3. Flat tax shall be imposed by calendar year (or by month for seasonal business). Flat tax shall be published in the commune. The taxpayers shall inform the tax authority when changing their business lines or scale, suspend or shut down the business in order to adjust the flat tax.

4. The Minister of Finance shall specify the bases and procedures for determination of flat tax payable by household businesses and individual businesses.

5. Household businesses and individual businesses whose revenues and employees reach the upper limit for extra-small enterprises prescribed by regulations of law on small and medium enterprises shall do accounting and declare tax.

Article 52. Imposition of tax on exports and imports

1. Customs authorities shall impose tax liability on exports and imports in the following cases:

a) The declarant declares tax according to illegal documents; fails to declare or accurately and fully declare information serving tax calculation;

b) The declarant fails to provide, refuses to provide or delays providing accounting books, documents and data relevant to tax calculation;

c) The declarant fails to prove, explain or fails to explain in the tax calculation as prescribed by law; fails to comply with the customs authority's inspection decision;

d) The declarant fails to record or fully and accurately record data on the accounting books to calculate tax;

dd) The customs authority has evidence to that the declared value is false;

e) The transaction is falsely carried out in a manner that affects the amount of tax payable;

g) The declarant fails to calculate the amount of tax payable themselves;

h) Other cases of unconfirmable tax declaration discovered by customs authorities.

2. The customs authority shall impose tax according to the exports or imports in reality; the tax calculation bases and methods; the tax administration database and commerce database; customs declarations; other documents and information relevant to the exports and imports.

3. The Government shall elaborate this Article.

Article 53. Responsibilities of tax authorities for tax liability imposition

1. The tax authority shall inform the taxpayer of the reasons and basis for tax liability imposition, the amount of tax imposed and the deadline for paying tax.

2. In case tax liability is imposed after a tax audit or tax inspection, the reasons and basis for tax liability imposition, the amount of tax imposed and the deadline for paying tax shall be written in the audit or inspection record or and tax decision.

3. If the tax imposed by the tax authority is greater than the tax payable under a dispute settlement decision issued by a competent authority or a court decision or court judgment, the tax authority shall refund the difference.

4. If the tax imposed by the tax authority is smaller than the tax payable under a dispute settlement decision issued by a competent authority or a court decision or court judgment, the taxpayer shall pay the difference. Tax authorities for be responsible for tax liability imposition.

Article 54. Responsibilities of tax authorities for paying tax imposed

Taxpayers shall pay the tax imposed by tax authorities under tax decisions, even if they do not concur with it, in which case they may request explanation from the tax authority or file a complaint or lawsuit against the tax liability imposition decision. Taxpayers shall provide documents to support their complaints or lawsuits.

Chapter VI

TAX PAYMENT

Article 55. Tax payment deadlines

1. In case tax is calculated by the taxpayer, the tax payment deadline is the deadline for submission of the tax declaration dossier. In case of submission of supplementary tax documents, the tax payment deadline is the deadline for submission of the erroneous tax declaration dossier.

The deadline for paying corporate income tax, which is paid quarterly, is the 30th of the first month of the next quarter.

The deadline for paying resource royalty and corporate income tax on crude oil is 35 days from the date of selling domestically or the date of customs clearance in case of export.

Resource royalty and corporate income tax on natural gas shall be paid monthly.

2. In case tax is calculated by the tax authority, the tax payment deadline shall be specified in the tax authority's notice.

3. The deadlines for paying other amounts payable to state budget from land, grant of the right to water resource extraction or mineral extraction, registration fees and licensing fees shall be specified by the Government.

4. For taxable exports and imports, deadlines for tax payment are specified in the Law on Export and import duties. In case tax is incurred after customs clearance or conditional customs clearance:

a) The deadline for submission of supplementary documents and fulfillment of the imposed tax liability is the same as that on the initial customs declaration;

b) The Minister of Finance shall specify deadlines for paying tax on goods that need to under analysis to determine tax payable, goods without official prices when the customs declaration is registered; goods for which the payment; goods for which payments and added amounts to the customs value are unknown when the customs declaration is registered.

Article 56. Receiving authorities

1. Taxpayers shall pay tax:

a) at State Treasuries;

b) At the tax authorities that receive the tax declaration dossiers;

c) via a organization authorized by the tax authority to collect tax; or

d) via a commercial bank or credit institution or service provider as prescribed by law.

2. State Treasuries, commercial banks, credit institutions and service providers shall prepare their premises, equipment and personnel to collect tax.

3. Every organization that collects or deduct tax shall provide tax payment documents to taxpayers.

4. Within 08 working hours from the tax collection, the collecting organization shall transfer the collected tax to state budget. The Minister of Finance shall specify the time limit for transfer of tax collected in cash in remote and isolated areas, islands, areas where travel is difficult or collection time is limited.

Article 57. Order for payment of tax, late payment interest and fines

1. Tax, late payment interest and fines shall be paid in chronological order and in the order specified in Clause 2 of this Article.

2. Order for payment of tax, late payment interest and fines:

a) Overdue tax, fines and late payment interest subject to enforcement;

b) Overdue tax, fines and late payment interest that are yet to subject to enforcement;

c) Recently incurred tax, late payment interest and fines.

Article 58. Determination of tax payment date

1. In case of non-cash payment of tax, the tax payment date is the date on which the State Treasury, commercial bank, credit institution or service provider extracts the tax from the taxpayer's account or the authorized person's account and written on the tax payment document.

2. In case of payment of tax in cash, the tax payment date is the date on which the State Treasury, tax authority or authorized collecting organization issues the tax payment document.

Article 59. Handling of late tax payment

1. Late payment interest shall be charged in the following cases:

a) The taxpayer pays tax behind deadline, the extended deadline, the deadline written in the tax authority's notice, tax liability imposition decision or handling decision;

b) If the supplementation of the tax declaration dossier leads to an increase in the amount of tax payable, or the tax authority or inspecting authority finds that tax is understated, late payment interest shall be charged on the increase in tax over the period from the day succeeding the initial deadline or the deadline for tax payment of the initial customs declaration;

c) If the supplementation of the tax declaration dossier leads to a decrease in the amount of refundable tax, or the tax authority or inspecting authority finds that refundable tax is smaller than the refunded tax, late payment interest shall be charged on the excessively refunded tax, which has to be paid back to state budget, over the period from the day on which tax is refunded;

d) The cases in which outstanding debt may be paid by installments as prescribed in Clause 5 Article 124 of this Law;

dd) The cases in which administrative penalties are not imposed due to expiration of the time limit for penalty imposition but outstanding tax has to be collected as prescribed in Clause 3 Article 137 of this Law;

e) The cases in which administrative penalties are not imposed specified in Clause 3 and Clause 4 Article 142 of this Law;

g) The organization that is authorized by the tax authority to collect tax but fails to transfer the tax, late payment interest and fines paid by taxpayers to state budget in a timely manner shall pay an interest on such amount.

2. Calculation of late payment interest:

a) The rate of late payment interest is 0,03% per day on the overdue amount;

b) The period over which late payment interest is charged is a continuous period from the day succeeding the day on which late payment interest is charged as specified in Clause 1 of this Article to the day preceding the date of payment of the outstanding tax, refunded tax, increase in tax, imposed tax.

3. Taxpayers shall calculate the late payment interest themselves in accordance with Clause 1 and Clause 2 of this Article and pay it to state budget as prescribed. Overpaid tax, late payment interest and fines shall be handled in accordance with Clause 1 Article 60 of this Law.

4. In case the taxpayer fails to pay tax, late payment interest and fines within 30 days from the deadline for making such payment, the tax authority shall inform the taxpayer of the amount payable and the number of days behind schedule.

5. Late payment interest shall not be charged in the following cases:

a) The taxpayer provides goods/services which are covered by state budget, including sub-contractors in the contract with the investor, and are directly paid for by the investor. If such goods/services are not yet to be paid for, late payment interest will not be charged.

The outstanding tax exempt from late payment interest is the tax on the amount that is yet to be paid by state budget;

b) In the cases specified in Point b Clause 4 Article 55 of this Law, late payment interest shall not be charged pending the analysis result, official price, actual payment or additional customs value.

6. Late payment interest shall not be charged in case of chargeoff specified in Article 83 of this Law.
7. If the supplementation of the tax declaration dossier leads to a decrease the tax payable or the tax authority discovers a decrease in the tax payable, the late payment interest may be adjusted accordingly.
8. Taxpayers may be exempt from paying the late payment interest specified in Clause 1 of this Article in the force majeure events specified in Clause 27 Article 3 of this Law.
9. The Minister of Finance shall provide for handling of late tax payment.

Article 60. handling of overpaid tax, late payment interest and fines

1. If the tax, late payment interest or fine paid by a taxpayer is greater than the amount payable, the overpaid amount may be offset against the outstanding tax, late payment interest or fine, or against the tax, late payment interest or fine payable next time, or may be refunded if the taxpayer no longer has outstanding tax, late payment interest or fine.

In case the taxpayer wishes to have the overpaid amount be offset against the outstanding tax, late payment interest or fine, late payment interest shall not be charged over the period from the date on which the overpaid amount is paid to the day on which these amounts are offset by the tax authority.

2. In case the taxpayer claims a refund, the tax authority shall issue a refund decision or, if the claim is rejected, provide explanation within 05 working days from the receipt of the.

3. The overpaid tax, late payment interest or fine shall not be refunded in the following cases:

In case the taxpayer fails to pay tax, late payment interest and fines within 30 days from the deadline for making such payment, the tax authority shall inform the taxpayer of the amount payable and the number of days behind schedule.

b) The taxpayer no longer operates at the registered address, the overpaid amount has been announced through mass media and the taxpayer does not claim the refund within 01 years from the date of announcement.

c) The overpaid amount has been paid for more than 10 years and the taxpayer does not request an offsetting or refund.

4. In case the taxpayer no longer runs business at the address which has both overpaid and outstanding tax, late payment interest or fine, the tax authority shall offset the overpaid amount against the outstanding amount.

5. The Minister of Finance shall provide for the power and procedures for handling of overpaid tax, late payment interest and fines mentioned in this Article.

Article 61. Paying tax during settlement of complaints and lawsuits

1. The time limit for settling complaints and lawsuits filed by taxpayers shall be decided by tax authorities. The taxpayers still have to pay the tax, late payment interest and fines unless a competent authority issues a decision to suspend the tax decision or tax liability imposition decision issued by the tax authority.

2. If the paid tax, late payment interest or fine is greater than that determined by the court decision, judgment or the complaint settlement decision issued by a competent authority, the overpaid amount will be refunded.

The taxpayer is entitled to request the tax authority to pay an interest at 0,03% per day on the overpaid amount. The interest shall be paid by central government budget in accordance with regulations of law on state budget.

3. Procedures for handling overpaid tax, late payment interest or fine mentioned in Clause 2 of this Article are specified in Clause 5 Article 60 of this Law.

Article 62. Tax deferral

1. A taxpayer may apply for tax deferral in one of the following cases:

a) The taxpayer's business suffers damage due to a force majeure events specified in Clause 27 Article 3 of this Law;

b) The taxpayer has to relocate the business location as requested by a competent authority and such relocation affects the business performance.

2. A taxpayer eligible for tax deferral mentioned in Clause 1 of this Article may have part or all of the tax deferred.

3. Tax may be deferred:

- a) For up to 02 years in the cases specified in Point a Clause 1 of this Article;
 - b) For up to 01 year in the cases specified in Point b Clause 1 of this Article.
4. The taxpayer will not incur fines and late payment interest on the outstanding tax during the deferral period.
5. In consideration of the application for tax deferral, the head of the tax authority shall decide the amount of tax deferred and the deferral period.

Article 63. Tax deferral in special cases

The Government shall decide tax deferral for entities or business lines facing special difficulties in specific periods of time. Tax deferral must not lead to changes to the estimated state budget revenues decided by the National Assembly.

Article 64. Application for tax deferral

1. A taxpayer eligible for tax deferral as prescribed in this Law shall prepare and send an application for tax deferral to the supervisory tax authority.
2. An application for tax deferral consists of:
 - a) An application form specifying the reasons for deferral, the amount of tax and the deferral period;
 - b) Documents supporting the reasons for deferral.
3. The Minister of Finance shall specify the composition of the application for tax deferral.

Article 65. Receipt and processing of application for tax deferral

1. Tax authorities shall receive applications for tax deferral:
 - a) in person at the tax authorities;
 - b) by post;
 - c) electronically through online portals or tax authorities.
2. The tax authority shall process an application for tax deferral as follows:
 - a) If the application is valid, send a notice of eligibility for tax deferral to the taxpayer within 10 working days from the receipt of the application;
 - b) If the application is invalid, send a notice to the taxpayer within 03 working days from the receipt of the application.

Chapter VII

RESPONSIBILITY FOR FULFILLMENT OF TAX LIABILITY

Article 66. Fulfillment of tax liability upon taxpayer's exit

1. Taxpayers against whom tax decisions are enforced, Vietnamese citizens exiting Vietnam to reside overseas, Vietnamese people residing overseas, foreigners exiting Vietnam shall fulfill their tax liability before the exit. Otherwise, they shall be suspended from exit in accordance with immigration laws.
2. Tax authorities shall inform immigration authorities of the cases specified in Clause 1 of this Article.
3. The Government shall elaborate this Article.

Article 67. Fulfillment of tax liability upon dissolution, bankruptcy and shutdown

1. Tax liability shall be fulfilled upon enterprise dissolution in accordance with regulations of law on enterprises, credit institutions, insurance business and relevant laws.
2. Tax liability shall be fulfilled upon bankruptcy in accordance with bankruptcy laws.
3. When an enterprise shuts down or leaves the registered location before it fulfills its tax liability, the outstanding tax shall be paid by the owner of the sole proprietorship, single-member limited liability company, shareholders, partners or general partners (depending on the type of business entity).

4. When a household business or individual businesses ceases business operation before its tax liability is fulfilled, the outstanding tax shall be paid by its owner.

5. In the cases where a branch or dependent unit of a taxpayer shuts down without fully paying its tax and other amounts payable to state budget, the taxpayer shall incur such debts.

Article 68. Fulfillment of tax liability upon enterprise rearrangement

1. A fully divided enterprise shall fulfill its tax liability before the division. Otherwise, it shall be fulfilled by the new enterprises established from the division.

2. A partially divided enterprise, consolidating enterprise or acquired enterprise shall fulfill its tax liability before the division. Otherwise, it shall be fulfilled by both the partially divided enterprise and the new enterprise, the consolidated enterprise or the acquirer.

3. An enterprise that is converted into another type of business entity shall fulfill its tax liability before the conversion. Otherwise, it shall be fulfilled by the enterprise after conversion.

4. The rearrangement does not change the time for tax payment by the rearranged enterprise. The rearranged enterprise or the new enterprise(s) that fails to fully pay tax by the deadline will face penalties as prescribed by law.

Article 69. Fulfillment of tax liability upon a taxpayer's death or court declaration that a taxpayer is dead, missing or incapacitated

1. In the cases where a taxpayer is dead or declared death by the court, his/her inheritor shall fulfill his/her tax liability within the inheritance to which the inheritor is entitled. In case there is no inheritor or all of the inheritors reject the inheritance, tax liability of the dead person or the person whose death is declared by the court shall be fulfilled in accordance with civil law.

2. Tax liability of a person who is declared missing or incapacitated by the court shall be fulfilled by his/her property manager within the property.

3. In case the court issues a decision to revoke the declaration that a person is dead, missing or incapacitated, the cancelled debt of tax, late payment interest and fine mentioned in Article 85 of this Law shall be restored. However, late payment interest will not be charged over the effective period of the aforesaid declaration.

Chapter VIII

TAX REFUND PROCEDURES

Article 70. Cases of tax refund

1. Tax authorities shall refund tax in the cases specified by tax laws.

2. Tax authorities shall refund overpaid amounts in accordance with Clause 1 Article 60 of this Law.

Article 71. Tax refund application

1. Taxpayers who have refundable tax may submit tax refund claims to competent tax authorities.

2. A tax refund claim consists of:

a) The claim form;

b) Documents relevant to the refund claim

Article 72. Receipt and processing of tax refund claims

1. Tax authorities shall process tax refund claims as follows:

a) Supervisory tax authorities of taxpayers shall receive tax refund claims in accordance with tax laws. Collecting tax authorities shall receive claims for refund of overpaid amounts. In case of refund of overpaid amounts under an annual/terminal statement of corporate income tax or personal income tax, the tax authority that received the statement shall provide the refund.

b) Collecting customs authorities shall receive tax refund claims in accordance with tax laws. Customs authorities where exit procedures are followed shall receive tax refund claims submitted by foreigners and Vietnamese people residing overseas.

2. Tax refund claims may be submitted:

- a) in person at tax authorities;
- b) by post;
- c) electronically through online portals or tax authorities.

3. Within 03 working days from the day on which the claim is received, the tax authority shall inform the taxpayer in writing of whether the claim is granted or rejected.

4. The Minister of Finance shall elaborate this Article.

Article 73. Classification of tax refund claims

1. A tax refund claim might be eligible for refund before inspection or subject to inspection before refund.

2. The following tax refund claims are subject to inspection before refund:

- a) Tax refund claims submitted for the first time in the cases specified by tax laws. If a taxpayer's first tax refund claim is rejected, the next claim will be considered the first.
- b) Any claim submitted within 02 years from the day on which the penalties on the taxpayer's tax evasion is imposed;
- c) Claims submitted by organizations that are dissolved, bankrupt, shut down, sold or transferred to state-owned enterprises;
- d) High-risk claims as classified by the risk management system;
- dd) Any tax refund claim eligible for refund before inspection but the taxpayer fails to provide explanation or documents proving the declared tax, or the explanation or documents provided by the taxpayer is not convincing enough;
- e) Claims for refund of taxes on exports or imports that are not paid for via a commercial bank or credit institution as prescribed by law;
- g) Claims for refund of tax on exports or imports subject to inspection before refund prescribed by the Government.

3. Claims other than those in the cases specified in Clause 2 of this Article shall be eligible for refund before inspection

4. The Minister of Finance shall elaborate this Article.

Article 74. Inspection place

- 1. Claims eligible for refund before inspection shall be inspected at tax authorities.
- 2. Claims subject to inspection before refund shall be inspected at the premises of the taxpayers or relevant entities.

Article 75. Time limits for processing tax refund claims

1. In case a claim is eligible for refund before inspection, within 06 working days from the day on which the tax authority issues the notice of receipt of the claim, the tax authority shall decide whether to provide the refund, demand inspection before refund in the cases mentioned in Clause 2 Article 73 of this Law, or reject the claim if it is unqualified.

In case information on the tax refund claim is different from that of the tax authority, the tax authority shall request the taxpayer in writing to provide explanation and additional information. The time needed for providing explanation and additional information shall not be included in the time limit for processing tax refund claims.

2. In case a claim is subject to inspection before refund, within 40 working days from the day on which the tax authority issues the notice of receipt of the claim, the tax authority shall decide whether to provide the refund or reject the claim.

3. If the tax authority fails to issue the tax refund decision by the deadline specified in Clause 1 and Clause 2 of this Article, the tax authority shall pay an interest at 0,03% per day on the refundable and the number of days late. The interest shall be paid by central government budget in accordance with regulations of law on state budget.

Article 76. Power to decide tax refund

1. The Director of the General Department of Taxation, Directors of Provincial Departments of Taxation shall decide tax refund in eligible cases as prescribed by tax laws.
2. The heads of tax authorities receiving claims for refund of overpaid tax shall decide refund of overpaid tax in accordance with this Law.
3. The Director of the General Department of Customs, Directors of Customs Departments and Sub-departments of Customs to which tax is overpaid shall decide tax refund in accordance with tax laws.
4. The Minister of Finance shall provide for tax refund procedures.

Article 77. Post-refund inspection

1. Tax authorities shall inspect claims eligible for refund before inspection according to tax-related risk management within 05 years from the issuance of the tax refund decisions.
2. Procedures, power and responsibility of tax authorities for inspection of tax refund claims are specified in this Law and the Law on Inspection.

Chapter IX

TAX CANCELLATION, TAX REMISSION; CHARGE OFF; CANCELLATION OF OUTSTANDING TAX, LATE PAYMENT INTEREST AND FINES

Section 1. TAX CANCELLATION, TAX REMISSION

Article 78. Cancellation of tax on exports and imports

1. Cancellation of export and import duties shall be carried out in accordance with regulations of law on export and import duties.
2. The Minister of Finance shall provide for tax cancellation procedures.

Article 79. Tax remission

1. Tax remission shall comply with tax laws and Clause 2 of this Article.
2. Cases of tax exemption:
 - a) Households and individuals whose annual non-farming land levy is VND 50.000 or smaller;
 - b) Individuals whose annual personal income tax payable on salary or wage is VND 50.000 or smaller;

Article 80. Application for tax remission

1. In case the exempted or reduced tax eligible for remission is calculated by the taxpayer, the application for tax remission consists of:
 - a) The tax return;
 - b) Documents supporting the calculation of the exempted or reduced tax.
2. In case the tax remission is decided by the tax authority, the application for tax remission consists of:
 - a) A written request for tax exemption or tax reduction which specifies the tax, the reason for exemption or reduction, and the amount of tax exempted or reduced;
 - b) Documents supporting the calculation of the exempted or reduced tax.
3. The tax authority shall compile the list of households and individuals eligible for tax exemption in the cases specified in Point a Clause 2 Article 79 of this Law according to the tax books. The taxpayer shall calculate the amount of tax exempted in the cases specified in pt b Clause 2 Article 79 of this Law according to the annual personal income tax statement.
4. The Ministry of Finance shall specify the composition of the application for tax remission mentioned in this Article, the cases in which the tax exempted or reduced is determined by taxpayers and by tax authorities.

Article 81. Submission and receipt of tax remission applications

1. In case the tax exempted or reduced is determined by the taxpayer, the tax remission application shall be submitted together with the tax declaration dossier mentioned in Chapter IV of this Law.
2. In case the tax remission is decided by a tax authority, the tax remission application shall be submitted as follows:
 - a) For export duties, import duties and other taxes relevant to exports and imports, the application shall be submitted to the customs authority in charge in accordance with regulations of the Government;
 - b) Applications for remission of other taxes shall be submitted to supervisory tax authorities.
3. Tax remission applications may be submitted:
 - a) in person at tax authorities;
 - b) by post;
 - c) electronically through online portals or tax authorities.
4. Receiving authorities shall send notices of receipt of tax remission applications; inform the taxpayer within 03 working days from the date of receipt if the application submitted is not legitimate, not adequate or not valid.

Article 82. Time limits for processing tax remission applications in case the tax remission is decided by tax authorities

1. Within 30 working days from the day on which the valid application is received, the tax authority issue a tax exemption or reduction decision or inform the taxpayer in writing if the application is rejected.
2. In case an inspection visit is necessary to decide tax remission, the tax authority shall decide whether to grant tax remission and inform the taxpayer within 40 days from the receipt of the valid application.

Section 2. TAX CHARGEOFF

Article 83. Cases of tax chargeoff

1. The taxpayer is dead or declared dead, missing or incapacitated by the court.

The chargeoff date is the issuance date of the death certificate or an equivalent document as prescribed by civil registration laws, or the court's declaration that the taxpayer is dead, missing or incapacitated.

2. The taxpayer submits a dissolution decision to the tax authority or business registration authority, the business registration authority has posted a notice on the national business registration portal but the taxpayer has not completed the dissolution procedures.

The chargeoff date is the day on which the business registration authority posts the aforementioned notice on the national business registration portal.

3. The taxpayer has filed for bankruptcy or requested to file for bankruptcy in accordance with bankruptcy laws.

The chargeoff date is the day on which the court issues the notice of receipt of the bankruptcy filing or the day on which the taxpayer files for the bankruptcy to the tax authority in accordance with the Law on Bankruptcy.

4. The taxpayer no longer does business at the registered address, the tax authority and the People's Committee of the commune has confirmed that the taxpayer is no longer present in the area and made a nationwide announcement that the taxpayer or the taxpayer's legal representative is not present at the registered address.

The chargeoff date is the day on which the aforesaid announcement is made.

5. The taxpayer's certificate of business registration, certificate of enterprise registration, certificate of cooperative registration, license for establishment and operation or practice certificates has been revoked by a competent authority, whether such revocation is requested by the tax authority or not.

The chargeoff date is the date on which the certificate of business registration, certificate of enterprise registration, certificate of cooperative registration, license for establishment and operation or practice certificates is revoked by a competent authority.

Article 84. Chargeoff procedures, documents, time and power

1. The Government shall provide for chargeoff procedures, documents, time.

2. Heads of supervisory tax authorities of taxpayers shall decide the chargeoff cases.
3. Tax authorities shall keep monitoring the charged-off tax debts and cooperate with relevant authorities in collecting the debts whenever the taxpayers are capable, or cancel the debts in accordance with Article 85 of this Law.

Section 3. CANCELLATION OF TAX, LATE PAYMENT INTEREST AND FINES

Article 85. Cases of cancellation of outstanding tax, late payment interest and fines

1. An enterprise or cooperative is declared bankrupt and, after making the payments in accordance with bankruptcy laws, has no other assets to pay tax, late payment interest or fines.
2. An individual is dead or declared dead or incapacitated by the court and does not have any assets, including inheritance, to pay the outstanding tax, late payment interest or fines.
3. The tax authority fails to collect the taxpayer's outstanding tax, late payment interest in cases other than those specified in Clause 1 and Clause 2 of this Article within 10 years despite the implementation of enforcement measures specified in Point g Clause 1 Article 125 of this Law.

An taxpayer that is an individual, individual businesses, householder, household business owner, sole proprietor or owner of a single-member limited liability company has had the outstanding tax, late payment interest and fines cancelled before resuming the business operation or establishing a new business shall pay such debts must be paid to the State.

4. In the force majeure events in which late payment interest is exempted according to Clause 8 Article 59 of this Law, the taxpayer's business is still irrecoverable and thus tax, late payment interest and fines cannot be paid even after tax deferral is granted according to Point a Clause 1 Article 62 of this Law.
5. The Government shall provide for cooperation between tax authorities, business registration authorities and local authorities in making sure cancelled tax, late payment interest and fines are paid to state budget in accordance with Clause 3 of this Article before the certificate of business registration or certificate of enterprise registration is issued; elaborate Clause 4 of this Article.

Article 86. Application for cancellation of outstanding tax, late payment interest and fines

1. The supervisory tax authorities of taxpayers eligible for cancellation of outstanding tax, late payment interest and fines (hereinafter referred to as "tax debt cancellation") shall prepare and submit applications for debt cancellation to competent authorities or competent persons.
2. An application for tax debt cancellation consists of:
 - a) The written request for tax debt cancellation prepared by the supervisory tax authority;
 - b) The decision to declare bankruptcy in case the enterprise or cooperative is declared bankrupt;
 - c) Documents relevant to the request for tax debt cancellation.
3. The Minister of Finance shall elaborate this Article.

Article 87. Power to decide tax debt cancellation

1. Presidents of the People's Committees of provinces shall decide tax debt cancellation in the following cases:
 - a) The cases specified in Clause 1 and Clause 2 Article 85 of this Law;
 - b) The households, household businesses, individual businesses and individuals in the cases specified in Clause 3 Article 85 of this Law;
 - c) The enterprises and cooperatives in the cases specified in Clause 3 Article 85 of this Law whose outstanding tax, late payment interest and fines is below VND 5.000.000.000.
2. The Director of the General Department of Taxation, the Director of the General Department of Customs shall decide cancellation of debts from VND 5.000.000.000 to under VND 10.000.000.000 owed by enterprises and cooperatives in the cases specified in Clause 3 Article 85 of this Law.
3. The Minister of Finance shall decide cancellation of debts from VND 10.000.000.000 to under VND 15.000.000.000 owed by enterprises and cooperatives in the cases specified in Clause 3 Article 85 of this Law.

4. The Prime Minister shall decide cancellation of debts from VND 15.000.000.000 and above owed by enterprises and cooperatives in the cases specified in Clause 3 Article 85 of this Law.

5. Presidents of the People's Committees of provinces shall submit reports on tax debt cancellation to the People's Committees of the same provinces during the first meeting of the year. The Minister of Finance shall submit consolidated reports on tax debt cancellation to the Government, which will report to the National Assembly when preparing the annual state budget statement.

Article 88. Responsibility for processing applications for tax debt cancellation

1. If the application is incomplete, the competent authority or person that receives the application shall inform the sending authority within 10 working days from the date of receipt.

2. The competent person shall decide whether to grant or reject the application within 60 days from the receipt of the application and send a notice to the sending authority.

Chapter X

APPLICATION OF ELECTRONIC INVOICES AND DOCUMENTS

Article 89. Electronic invoices

1. An electronic invoice means an invoice in the form of electronic data, issued by the goods seller or service provide to record the goods sale or service provision in accordance with regulations of law on electronic accounting and tax, including the invoices generated by cash registers that are digitally connected to tax authorities.

2. Electronic invoices include VAT invoices, sale invoices, electronic stamps, electronic tickets, electronic cards, electronic receipts, electronic delivery notes and other electronic documents.

3. Authenticated electronic invoices are electronic invoices that bear by tax authorities' authentication codes before goods/services are sold to buyers.

The authentication code on an electronic invoice is a unique serial number generated by the tax authority's system and a series of encoded characters based on information on the invoice.

4. Unauthenticated electronic invoices are electronic invoices that sent to buyers without tax authorities' authentication codes.

5. The Government shall elaborate this Article.

Article 90. Rules for issuance, management and use of electronic invoices

1. When selling goods/services, the seller shall issue and send electronic invoices to buyers. The electronic invoices shall follow standard formats and contain sufficient information in accordance with tax laws and accounting laws, regardless of the value of each sale.

2. The sellers that use cash registers shall register to use electronic invoices generated by cash registers that are digitally connected to the tax authorities.

3. The registration, management and use of electronic invoices in sale of goods/services shall comply with regulations of law on electronic transactions, accounting and tax.

4. Electronic invoices shall be authenticated by tax authorities according to information provided on the invoices by the enterprises, business organizations, other organizations, household businesses and individual businesses. Enterprises, business organizations, other organizations, household businesses and individual businesses are held responsible for the accuracy of information on their invoices.

5. The Government shall elaborate this Article.

Article 91. Use of electronic invoices in sale of goods and services

1. Enterprises and business organizations shall use authenticated electronic invoices when selling their goods/services, regardless of the value of each sale, except for the cases specified in Clause 2 and Clause 4 of this Article.

2. Enterprises operating in the field of electricity, oil and gas, post and telecommunications, clean water supply, credit, insurance, health, e-commerce, supermarket, commerce, air/road/rail/sea/inland waterway transport; enterprises and business organizations that have been or will conduct electronic transactions with tax authorities,

develop information technology infrastructure, have software for accounting, issuance, access and storage of electronic invoices, and ensure the transmission of electronic invoice data to buyers and tax authorities may use unauthenticated electronic invoices when selling goods/services, regardless of the value of each sale, unless tax-related risks are high as prescribed by the Minister of Finance or they wish to use authenticated electronic invoices.

3. The household businesses and individual businesses in the cases specified in Clause 5 Article 51 of this Law and other cases of determinable revenue from sale of goods/services may use authenticated electronic invoices.

4. Regarding household businesses and individual businesses that are not qualified to use authenticated electronic invoices as prescribed in Clause 1 and Clause 3 of this Article, enterprises, business organizations and other organizations that need to provide electronic invoices for their customers, tax authorities shall issue separate authenticated electronic invoices for individual sales, provided tax is declared and paid before such electronic invoices are issued.

Article 92. Electronic invoice-related services

1. Electronic invoice-related services include provision of unauthenticated electronic invoice-related solutions, transmission of unauthenticated electronic invoices from taxpayers to tax authorities, and services related to authenticated electronic invoices.

2. Providers of electronic invoice-related services include providers of electronic invoice-related solutions, electronic invoice transmission and storage services, and services related to authenticated electronic invoices

3. The Government shall elaborate this Article; provide for the cases of charged and free-of-charge use of authenticated electronic invoices, the cases in which unauthenticated electronic invoices may be used through providers of electronic invoice-related services.

4. The Minister of Finance shall specify criteria for selection of providers of authenticated electronic invoice-related services, electronic invoice transmission and storage services, and relevant services.

Article 93. Electronic invoice database

1. Tax authorities shall organize the development and management of the database and infrastructure of the invoice information system; organize the collection and processing of information and management of the invoicing database; ensure the maintenance, operation, security and safety of the invoice information system; establish standard invoice formats.

The electronic invoice database is used to serve tax administration and provision of electronic invoice information for relevant organizations and individuals.

2. The enterprises and business organizations that are mentioned in Clause 2 Article 91 of this Law and use unauthenticated electronic invoices shall provide electronic invoice data in accordance with regulations of the Minister of Finance.

3. The Ministry of Industry and Trade, the Ministry of Natural Resources and Environment, the Ministry of Public Security, the Ministry of Transport, the Ministry of Health and relevant authorities shall share relevant information and data to the Ministry of Finance, which contribute to the development of the electronic invoice database.

4. When inspecting goods being sold with electronic invoices, competent authorities and competent persons shall check information about the electronic invoices on the web portals of tax authorities and must not request physical invoices. Relevant authorities shall use their devices to access the electronic invoices database.

5. The Minister of Finance shall provide electronic stamp templates; promulgate regulations on management of electronic stamps, access, provision and use of electronic invoice information; provision of electronic invoice information in case the online invoice database is inaccessible due to force majeure events.

Article 94. Electronic documents

1. Electronic documents include documents and receipts in electronic forms provided for taxpayers by tax authorities or tax-deducting organizations while following tax procedures or collecting other state budget revenues, and other electronic documents and receipts.

2. The Government shall specify the types of electronic documents mentioned in this Article, the management and use thereof.

Chapter XI

TAXPAYER INFORMATION

Article 95. Taxpayer information system

1. Taxpayer information system is a collection of information and data about taxpayers, which are collected, arranged and used in accordance with this Law.
2. Taxpayer information is the basis for tax administration, development of tax policies, assessment of taxpayers' compliance with law, prevent and discover tax offences.

Article 96. Development, processing and management of the taxpayer information system

1. Tax authorities shall organize the development and management of the database and infrastructure of the taxpayer information system, the tax administration information system, establish units specialized in collection, processing, analysis and management of the database, ensure the continuous operation of the taxpayer information system and the tax administration information system.
2. Tax authority shall implement necessary measures for collecting, exchanging and processing domestic and overseas information, official information provided by foreign competent authorities and tax authorities under international treaties to which Vietnam is a signatory, international agreement on tax and customs.
3. Tax authorities shall cooperate with relevant organizations and individuals in exchanging information and connecting to their online networks.
4. The Minister of Finance shall elaborate regulations on information collection and analysis, and management of the taxpayer information system.

Article 97. Responsibilities of taxpayers for providing information

1. Fully, accurately provide information in the tax dossier and information serving determination of tax liability at the request of tax authorities.
2. Provide information in writing or through the network of the tax authorities as requested.

Article 98. Responsibilities of relevant entities for providing information

1. The following authorities have the responsibility to provide taxpayer information for tax authorities:
 - a) Issuers of investment registration certificates, certificates of enterprise registration and licenses for establishment and operation shall provide information about such certificates and licenses to the tax authorities within 07 working days from their issuance dates and other information requested by tax authorities;
 - b) State Treasuries shall provide information about the amount of tax paid and refunded.
2. The following entities have the responsibility to provide taxpayer information at the request of tax authorities:
 - a) Commercial banks shall provide information about transactions and account balance of taxpayers within 10 working days from the day on which the tax authority's request is received;
 - c) Land and housing authorities shall provide information about use of land and ownership of houses of organizations, households, household businesses, individuals and individual businesses;
 - c) Police authorities shall provide and exchanges information about tax offences; entry and exit, registration and management of vehicles;
 - d) Income payers shall provide information about payment of incomes and tax deducted from the taxpayers' income at the request of tax authorities;
 - dd) Trade authorities shall provide information about management of exports, imports and transited goods of Vietnam and other countries; market surveillance information.
3. Relevant authorities shall provide online taxpayer information for tax authorities through the taxpayer information system or National Single-window Information Portal.
4. Other entities relevant to taxpayers shall provide physical or electronic information at the request of tax authorities.
5. The Government shall elaborate this Article.

Article 99. Taxpayer information security

1. Tax authorities, tax officials, former tax officials, authorities that provide and exchange taxpayer information, tax agents shall protect the confidentiality of information about taxpayers in accordance with law, except in the cases specified in Clause 2 of this Article and Article 100 of this Article.

2. Tax authorities shall provide taxpayer information for the following authorities to facilitate their proceedings, inspection, and audit process:

- a) Investigating authorities, Procuracies, Courts;
- b) State inspectorates and state audit organizations;
- c) Other regulatory bodies prescribed by law;
- d) Foreign tax authorities under international tax treaties to which Vietnam is a signatory.

Article 100. Publishing taxpayer information

1. Tax authorities may publish information about a taxpayer if such taxpayer:

- a) evades tax; delays paying tax and other amounts payable to state budget; owes overdue tax and other amounts payable to state budget;
- b) commits a tax offence that affects interests and tax liability of another organization or individual;
- c) fails to comply with the tax authorities' request as prescribed by law.

2. The Government shall elaborate this Article.

Chapter XII

TAX AGENTS AND CUSTOMS AGENTS

Article 101. Tax agents

1. A provider of tax services (hereinafter referred to as "tax agent") is an enterprise that is established and operates in accordance with enterprise laws and provides services for taxpayers under agreements.

2. Enterprises qualified for operating as tax agents shall submit applications for the certificate of eligibility to provide tax services to Provincial Departments of Taxation.

Article 102. Requirements for issuance of the certificate of eligibility to provide tax services

An enterprise will be granted the certificate of eligibility to provide tax services if:

- 1. It is established in accordance with law.
- 2. At least 02 of its full-time employees are granted the tax agent certification.

Article 103. Issuance of the certificate of eligibility to provide tax services

1. An application for the certificate of eligibility to provide tax services consists of:

- a) The application form;
- b) Photocopies employees' tax agent certifications.
- b) Photocopies employment contracts with the employees mentioned in (b).

2. The Provincial Department of Taxation shall issue the certificate of eligibility to provide tax services to the enterprise within 05 working days from the day on which the satisfactory application is received. A written notice and explanation shall be sent if the application is rejected.

Article 104. Provision of tax services

1. Services provided for taxpayers by tax agents under contracts include:

- a) Procedures for taxpayer registration, tax declaration, tax payment, tax settlement, application for tax remission, application for tax refund, and other tax-related procedures the taxpayers have to follow;
- b) Tax counseling;

c) Tax services for microenterprises prescribed in Article 150 of this Law. Microenterprises shall be identified in accordance with regulations of law on assistance for small and medium enterprises.

2. Rights and obligations of tax agents:

- a) Provide services for taxpayers under contracts;
- b) Comply with this Law, tax laws and relevant laws during their operation;
- c) Take legal responsibility and responsibility to taxpayers for the services provided.

3. The Minister of Finance shall provide for management of tax agents' operation.

Article 105. Tax agent certifications

1. In order to be granted the tax agent certification, a person shall:

- a) have full legal capacity;
- b) have at least a bachelor's degree in economics, finance, accounting, audit or another major specified by the Minister of Finance;
- c) have at least 36 months' experience of work in finance, accounting or audit after graduation;
- d) pass the examination for the practising certificate for tax services, which consists of two tests: tax and accounting.

2. Holders of the auditor certification or accountant certification issued by competent authorities will be granted the tax agent certification without having to pass the exam.

3. The person who has the tax agent certification and works for a tax agent is called a tax agent employee. Tax agent employees must fully participate in refresher training programs.

4. The following persons must not work as tax agent employees:

- a) Officials and public employees; commissioned and non-commissioned officers, career military personnel, military workers, military public employees, non-commissioned police officers and police workers.
- b) Any person who is being banned from providing tax, accounting or audit services under an effective court judgment or court decision; people who are facing criminal prosecution;
- c) Any person who has been convicted of any of the crimes related to tax, finance or accounting and has not have his/her criminal record expunged; any person who is put under supervision by commune authority or put into a correctional institution or rehabilitation center;
- d) Any person who incurs an administrative penalty for accounting- or audit-related offence over the last 06 months (for warnings) or 12 months (for other penalties).

5. The Minister of Finance shall promulgate regulations on organization of examinations, conditions for exemption from examinations; procedures for issuance and revocation of the tax agent certification; provision of refresher training for tax agent employees.

Article 106. Customs agents

Customs laws shall apply to providers of customs procedure services (hereinafter referred to as "customs agent").

Chapter XIII

TAX AUDIT AND TAX INSPECTION

Section 1. GENERAL PROVISIONS

Article 107. Rules for tax audits and tax inspections

- 1. Apply risk management to tax administration; apply information technology to tax audits and tax inspections.
- 2. b) Comply with this Law and relevant laws, set forms, inspection procedures prescribed by the Minister of Finance.
- 3. Tax document examinations must not obstruct normal operation of taxpayers.

4. When deciding to carry out a tax audit or tax inspection on the taxpayer's premises, the head of the tax authority shall issue an inspection decision.

5. Tax audit and tax inspection are meant to assess the adequacy and accuracy of the documents submitted or presented to tax authorities by taxpayers; the taxpayers' compliance with tax laws and relevant laws.

Article 108. Processing results of tax audits and tax inspections

1. According to the result of the tax audit or tax inspection, the head of the tax authority shall issue a tax decision, recover the tax refunded against tax laws, impose penalties for tax administrative offences or request a competent person to do so. If the offence is specified in the tax audit/inspection record, it will be also considered the administrative violation record.

2. If tax evasion is suspected, the tax authority shall transfer the case to a competent authority for investigation; the tax authority shall cooperate with proceeding authorities during the investigation, prosecution and adjudication as prescribed by law.

Section 2. TAX AUDIT

Article 109. Tax audit on tax authorities' premises

1. Tax audit on tax authorities' premises shall be carried out as follows:

a) Tax audit shall be inspected on tax authorities' premises to assess the adequacy and accuracy of the information in the tax dossier and the taxpayer's compliance with tax laws. Tax officials assigned to carry out tax audit shall analyze the tax dossier according to its level of tax risk, accordingly propose a plan for inspection on the tax authority's premises, or follow the instructions in Clause 2 of this Article;

b) Tax audit on customs authorities' premises is meant to compare information in the tax dossier with relevant information and documents, tax laws and result of physical inspection of exports or imports. Post-clearance inspection on customs authorities' premises shall be carried out in accordance with customs law.

2. Processing of results of tax audit on tax authorities' premises:

a) If a tax offence which leads to insufficient tax or tax evasion is discovered, the taxpayer shall fully pay the tax and incur the penalties specified in this Law and relevant laws;

b) In case clarification of specific content in the tax dossier relevant to the amount of tax payable, exempt, reduced, refunded or carried forward is necessary, the tax authority shall request the taxpayer to provide explanation or additional information or documents. In case the explanation or additional information or documents provided by the taxpayer prove that tax is declared correctly, the tax dossier will be accepted. Otherwise, the tax authority will request the taxpayer to supplement the tax dossier.

If the taxpayer fails to provide additional explanation, information or document or fails to supplement the tax dossier, or the additional explanation or supplementation is incorrect, the tax authority shall impose tax liability or issue a decision on examination on the taxpayer's premises, or use it as the basis for development of the inspection plan according to tax risk management rules.

Article 110. Tax audit on taxpayers' premises

1. Tax audit on a taxpayer's premises shall be carried out in the following cases:

a) The tax refund claim is subject to inspection before refund or eligible for refund before inspection;

b) The cases specified in Point b Clause 2 Article 109 of this Law;

c) Post-clearance inspection on the declarant's premises shall be carried out in accordance with customs law;

d) Violations are suspected;

dd) The inspection is carried out under a plan or theme;

e) The inspection is requested by State Audit Office of Vietnam, State inspectorates or another competent authority;

g) The enterprise is undergoing full division, partial division, merger, amalgamation, conversion, dissolution, shutdown, equitization, TIN invalidation, relocation of business location; other cases of surprise inspection and inspection requested by competent authorities, except for the cases of dissolution or shutdown in which tax is not finalized by tax authorities.

2. In the cases specified in Point dd, Point e and Point g Clause 1 of this Article, tax authorities shall carry out inspection on taxpayers' premises not more than once per year.

3. The tax audit decision shall be sent to the taxpayer within 03 working days and announced within 10 working days from the day on which it is signed. Before the decision is announced, if the taxpayer is able to prove that the declared tax is accurate and the tax has been fully paid, the tax authority shall annul the decision.

4. Tax audit procedures:

a) Announce the tax audit decision before carrying out the inspection;

b) Compare the declared information with accounting books, accounting records, financial statements, tax risk analysis, information about the document inspection on the tax authority's premises, the situation within the scope of the tax audit decision;

c) The duration of the inspection shall not exceed 10 working days and be specified in the inspection decision. The inspection begins when the decision is announced. In case the inspection is complicated, the issuer of the decision may extend the duration for up to 10 more days;

d) Issue a tax audit record within 05 working days from the end of the inspection;

dd) Take proper actions or request a competent authority to take actions according to the inspection results.

5. Post-clearance inspection shall be carried out in accordance with customs law.

Article 111. Rights and obligations of taxpayers during tax audit on their premises

1. The taxpayer has the right to:

a) Reject the inspection if the tax audit decision is not available;

b) Refuse to provide information and documents that are not relevant to the audit; information and documents that are state secrets, unless otherwise prescribed by law;

c) Receive the tax audit record and request explanation for the contents thereof;

d) Leave comments in the tax audit record;

dd) File a complaint or lawsuit and claim damages as prescribed by law;

e) Report violations of law committed during the audit.

2. The taxpayer has the responsibility to:

a) Comply with the tax audit decision;

b) Fully and accurately provide information and documents relevant to the inspection as requested by the auditors; take legal responsibility for the accuracy of the information and documents provided;

c) Sign the tax audit record within 05 working days from the end of the inspection;

d) Comply with the requests specified in the tax audit record, conclusion and relevant decisions.

Article 112. Duties and entitlements of the head of the tax authority that issues the tax audit decision and tax officials in tax audit

1. The head of the tax authority that issues the tax audit decision has the following duties and entitlements:

a) Ensure compliance with the contents and time limit specified in the tax audit decision;

b) Implement the measures specified in Article 122 of this Law;

c) Extend the inspection duration;

d) Issue tax decisions or impose administrative penalties within his/her competence, or request a competent person to issue a conclusion and impose penalties for tax administrative offences;

dd) Settle complaints within his/her competence.

2. Tax officials have the following duties and entitlements during the audit:

- a) Comply with the tax audit decision;
- b) Request the taxpayer to provide information and documents relevant to the audit;
- c) Issue an inspection record; submit a report to the person that issued the tax audit decision and take responsibility for the accuracy and objectivity of such record and report;
- d) Impose administrative penalties within their competence or request a competent person to issue a conclusion and impose penalties for tax administrative offences;

Section 3. TAX INSPECTION

Article 113. Cases of tax inspection

- 1. A tax offence is suspected.
- 2. The inspection is necessary to settle a complaint or implement anti-corruption measures.
- 3. The inspection is necessary for tax administration on the basis of classification of risks in tax administration.
- 4. The inspection is requested by State Audit Office of Vietnam, State inspectorate or another competent authority.

Article 114. Tax inspection decision

- 1. Heads of tax authorities at all levels are entitled to issue tax inspection decisions.
- 2. The tax inspection decision shall contain:
 - a) Legal basis for the tax inspection;
 - b) The inspected entity, scope and objectives of the inspection;
 - c) Duration of the inspection;
 - d) The chief and members of the inspectorate.
- 3. The tax inspection decision shall be sent to the inspected entity within 03 working days from the day on which it is signed.
- 4. The tax inspection decision shall be announced within 15 days from its issuance date.

Article 115. Duration of tax inspection

- 1. The duration of tax inspections shall comply with the Law on Inspection. The duration of an investigation is the period from the date on which the tax inspection decision is announced to the ending date of the inspection.
- 2. Where necessary, the person who issues the tax inspection decision (hereinafter referred to as "tax inspection decider") may extend the duration in accordance with the Law on Inspection.

Article 116. Duties and entitlements of tax inspection deciders

- 1. The tax inspection decider has the following duties and entitlements:
 - a) Instructs and supervise the inspectorate's implementation of the tax inspection decision;
 - b) Request the inspected entity to provide information, documents, reports and explanation for relevant issues; request other organizations and individuals to provide relevant information and documents they have;
 - c) Request professional opinions on the issuers relevant to the content of the inspection;
 - d) Order suspension or request a competent person to order suspension of an operation if it is deemed to cause material damage to interests of the State, the lawful rights and interests of other organizations and individuals;
 - dd) Take actions or request a competent person to take actions and supervise the implementation of such actions;
 - e) Settle complaints (if any) against the chief and members of the inspectorate;
 - g) Suspend or replace the chief or member of the inspectorate if he/she fails to satisfy the requirements for participation in the inspection, commits violations of law or is found related to the inspected entity, or cannot participate in the inspection for other reasons;

- g) Draw a conclusion about the inspection;
 - i) Trace the case to a criminal investigation authority if a criminal offence is suspected, and send a written notice to the People's Procuracy at the same level;
 - k) Implement the measures specified in Article 121, 122 and 123 of this Law;
 - l) Request credit institutions where the inspected entity opens their accounts to freeze such accounts if there are reasonable grounds for suspecting that the inspected entity attempts to liquidate their assets in a manner that defies the competent authority's decision to confiscate money or assets.
2. When performing the duties and entitlements mentioned in Clause 1 of this Article, tax inspection deciders shall be held responsible for their decisions.

Article 117. Duties and entitlements of the chief and members of the inspectorate

1. The chief of the inspectorate has the following duties and entitlements:

- a) Organize the investigation and instruct the members to implement the tax inspection decision;
- b) Propose necessary measures to the inspection decider to ensure accomplishment of the objectives;
- c) Request the inspected entity to present the practice certificate, certificate of business registration, certificate of enterprise registration, cooperative registration certificate, investigation registration certificate, license for establishment and operation, provide information, documents, reports and explanation for relevant issues;
- d) Issue a record on the violations committed by the inspected entity;
- dd) Carry out stocktaking of the inspected entity's assets relevant to the inspection;
- e) Request other organizations and individuals to provide relevant information and documents they have;
- g) Request a competent person to impound the violator's money, belongings, licenses if such impoundment is deemed necessary to stop the violations or examine the evidence;
- h) Seal the investigated entity's documents if violations are suspected;
- i) Order suspension or request a competent person to order suspension of an operation if it is deemed to cause material damage to interests of the State, the lawful rights and interests of other organizations and individuals;
- k) Request the credit institutions where the inspected entity opens their accounts to freeze such accounts if there are reasonable grounds for suspecting that the inspected entity attempts to liquidate their assets;
- l) Impose administrative penalties in accordance with law;
- m) Submit a report on the inspection results to the inspection decider and take responsibility for the accuracy and objectivity of such report;
- n) Implement the measures specified in Article 122 of this Law.

2. Members of the inspectorate have the following duties and entitlements:

- a) Perform the tasks assigned by the chief;
- b) Request the investigated entity to provide information, documents, reports and explanation for relevant issues; request other organizations and individuals to provide relevant information and documents they have;
- c) Propose necessary measures within the chief's duties and entitlements prescribed in Clause 1 of this Article to the chief to ensure accomplishment of the objectives;
- d) Propose solutions for the issues relevant to the inspection;
- dd) Submit reports on the performance of their tasks to the chief and take legal responsibility and responsibility to the chief for the accuracy and objectivity of such reports.

Article 118. Rights and obligations of inspected entities

1. The inspected entity has the right to:

- a) Provide explanation for the issues relevant to the content of the inspection;

- b) File complaints against the decisions and actions made by the inspection decider, the chief or member of the inspectorate during the inspection; file complaints against the conclusion or post-inspection decision in accordance with regulations of law on complaints; the post-inspection decision still has to be implemented while the complaint is being handled;
- c) Receive the inspection record and request explanation for the contents thereof;
- d) Refuse to provide information and documents that are not relevant to the inspection; information and documents that are state secrets, unless otherwise prescribed by law;
- dd) Claim damages in accordance with law;
- e) Report violations committed by the head of the tax authority, the chief or member of the inspectorate in accordance with law.

2. The inspected entity has the responsibility to:

- a) Comply with the tax inspection decision;
- b) Fully and accurately provide information and documents requested by the tax inspection decider, the chief or member of the inspectorate and take legal responsibility for the accuracy of the information and documents provided;
- c) Comply with requests, conclusions and handling decisions of the inspection decider, the chief and member of the inspectorate, and competent authorities;
- d) Sign the inspection record.

Article 119. Tax inspection conclusion

1. Within 15 days from the receipt of the tax inspection result, the inspection decider shall issue a conclusion unless the conclusion has to be given by another competent authority. The conclusion shall contain:

- a) Assessment of the inspected entity's compliance to tax laws;
- b) Draw a conclusion about the inspected contents;
- c) The nature and severity of the violations, reasons, responsibility of the violators;
- d) Actions taken or penalties to be imposed by a competent person as prescribed by law.

2. The inspection decider is entitled to request the chief and members of the inspectorate to submit reports; request the inspected entity to provide explanation before giving the conclusion or making the post-inspection decision.

Article 120. Re-inspection

1. The following persons are entitled to decide re-inspection in case violations of law are suspected after a conclusion has been given:

- a) Chief Inspector of the Ministry of Finance, at the request of the Minister of Finance, shall decide reinsertion of the cases concluded by the Director of the General Department of Taxation or Customs within the management of the Ministry of Finance;
- b) The Director of the General Department of Taxation or Customs shall decide re-inspection of the cases concluded by Directors of Provincial Departments;
- b) The Director of a Provincial Department shall decide re-inspection of the cases concluded by Directors of Departments of the districts in the same province;
- d) The decision on re-inspection shall have the contents specified in Article 114 of this Law. Within 03 working days from the day on which such decision is signed, the issuer shall send it to the inspected entity. The decision on re-inspection shall be announced within 15 days from the day on which it is signed. Such announcement shall be recorded in writing by the inspectorate.

2. A re-inspection shall be carried out in the following cases:

- a) There are serious violations against the inspection procedures;
- b) Mistakes were made when giving the initial conclusion;

c) The conclusion is contrary to the evidence collected during the initial inspection, or there are signs of high risks according to the risk assessment criteria;

d) The inspection decider, the chief or member of the inspectorate deliberately falsifies the documents or gives a conclusion against the law;

dd) It is suspected that serious violations of law committed by the inspected entity were not discovered during the initial inspection.

3. Time limit and duration of re-inspection:

a) A re-inspection must not be carried out after 02 years from the day on which the initial inspection conclusion is signed;

b) The duration of a re-inspection is specified in Article 115 of this Law.

4. During the re-inspection, the inspection decider, the chief and members of the inspectorate have the duties and entitlements specified in Article 116 and Article 117 of this Law.

5. The re-inspection conclusion shall be given and announced as follows:

a) The re-inspection conclusion shall be given in accordance with Article 119 of this Law. The conclusion shall specify the nature and severity of the violations, reasons for violations, responsibility of the inspecting entities, the conclusion and proposals.

Within 15 working days from the day on which the re-inspection conclusion is signed, it must be sent to the heads of the same-level and superior regulatory authorities;

b) The re-inspection conclusion shall be announced in accordance with inspection laws.

Section 4. MEASURES AGAINST TAX EVASIONS

Article 121. Collection of information about tax evasion

1. The head of the tax authority is entitled to request relevant entities to provide information about tax evasion, whether in writing or in person.

2. In case of providing information in writing, the informant shall send the information to the provided address by the deadline and take responsibility for the accuracy of the information provided; explain in writing if the information cannot be provided.

3. In case of providing information in person, the informant shall be present as requested to provide the information and take responsibility for the accuracy of the information provided; information may be provided in writing if it cannot be provided in person.

In case of providing information in person, members of the inspectorate shall issue a written record and openly make a video/audio record of the conversation.

Article 122. Impoundment of documents and items relevant to tax evasion

1. The head of the tax authority or the chief of the inspectorate shall issue the decision to impound documents and items relevant to tax evasion.

2. The impoundment shall be carried out when it is necessary to clarify the basis for taking actions against tax evasion.

3. The head of the tax authority or the chief of the inspectorate shall issue the decision to impound documents and items relevant to tax evasion. Within 24 hours from the beginning of the impoundment, the chief of the inspectorate shall request the head of the tax authority to issue an impoundment decision. Such decision shall be issued by a competent person within 08 working hours from the receipt of the request. If the competent person rejects the request, the chief of the inspectorate shall return the documents and items within 08 working hours after the competent person gives the rejection.

4. In case of impoundment, the chief of the inspectorate shall issue a record. The record shall specify the names, quantities, categories of the documents and items; bears the signature of the impoundment decider and the person responsible for management of the impounded documents and items. The impoundment decider has the responsibility to protect the impounded documents and items and take legal responsibility if they are lost, swapped or damaged.

In case the documents or items need sealing, they shall be sealed in the presence of their owner or, if the owner is not present, the representative of the owner's family or representative of the organization and representative of the commune authority and a witness.

5. Storage of impounded Vietnamese currency, foreign currencies, gold, silver, gemstones, precious metals and other items that require special management shall comply with regulations of law. In case of impoundment of perishable items, the impoundment decider shall issue an impoundment record. Collected money shall be sent to an impoundment account at the State Treasury to ensure collection of tax, late payment interest and fines.

6. Within 10 working days from the impoundment date, the impoundment decider shall handle the impounded documents or items in accordance with the handling decision or return them to their owner if they are not confiscated. The impoundment duration may be extended in complicated cases. Nevertheless, the duration must not exceed 60 days. The extension of impoundment duration shall be decided by the competent person mentioned in Clause 1 of this Article.

7. The tax authority shall give 01 copy of the impoundment decision, impoundment record and the handling decision to the document or item owner.

Article 123. Search of premises for documents and items relevant to tax evasion

1. The head of the tax authority shall decide search of premises for documents and items relevant to tax evasion. In case of search of a home, it has to be approved in writing by a competent person as prescribed by law.

2. The search of premises shall be carried out when there are reasonable grounds that documents and items relevant to tax evasion are hidden in such premises.

3. The search shall be carried out in the presence of the premises' owner and a witness. In case the premises' owner is not present and the search cannot be delayed, the presence of a representative of the commune authority and 02 witnesses is required.

4. A search of premises must not be carried out at night, during public holidays, during the premises owners' familial events, unless in flagrante delicto (caught red handed). The reasons must be written in the record.

5. Every search of premises is subject to a written decision and has to be recorded in writing. 01 copy of the decision and the record shall be given to the premises' owner.

Chapter XIV

TAX ENFORCEMENT

Article 124. Cases of tax enforcement

1. The taxpayer's tax has been overdue for more than 90 days.

2. The taxpayer fails to pay tax by the extended deadline.

3. The taxpayer attempts to liquidate assets or abscond.

4. The taxpayer fails to implement the tax decision by the deadline written therein, unless it is delayed.

5. A tax decision will not be enforced for up to 12 months if the tax authority charges off the tax debt; exempts late payment interest in accordance with this Law; allows payment of outstanding tax in instalments.

Payment of tax by instalments shall be considered by the supervisory tax authority of the taxpayer on the basis of the taxpayer's request and guarantee of a credit institution. The Minister of Finance shall specify the number of instalments and procedures for tax payment by instalments.

6. Do not enforce tax payment if the taxpayer owes customs fees and transit fees.

7. The legal representative of the enterprise against which the tax decision is enforced shall fulfill its tax liability before exiting the country and may be suspended from exit in accordance with immigration laws.

Article 125. Tax enforcement measures

1. For the purposes of Articles 125 to 135, "taxpayer" means the taxpayer against whom a tax enforcement measure is taken. Tax enforcement measures include:

a) Extract money from the taxpayer's account at the State Treasury, commercial bank or credit institution; freezing accounts;

d) Deduct money from the taxpayer's salary or income;

c) Suspend customs procedures for exports or imports;

d) Suspend use of invoices;

dd) Seize the taxpayer's assets and sell them at auction in accordance with law;

e) Confiscate the taxpayer's money and assets that are being held by a third party;

g) Revoke the certificate of business registration, certificate of enterprise registration, cooperative registration certificate, investigation registration certificate, license for establishment and operation, practice certificates.

2. The measures mentioned in Clause 1 of this Article shall terminate when tax has been fully paid to state budget.

3. The measures mentioned in Clause 1 of this Article shall be applied as follows:

a) Tax authorities shall choose the measures specified in Points a, b and c in Clause 1 of this Article on a case-by-case basis;

b) In the cases where any of the measures specified in Points d, dd, e and g in Clause 1 of this Article cannot be applied, the next measures shall be applied;

c) In case any of the measures mentioned in Clause 1 of this Article turns out to be ineffective, the tax authority may implement the previous or the next one if possible before termination of the current measure.

Article 126. Power to decide tax enforcement

1. Heads of tax authorities, the Director of the Smuggling Investigation and Prevention Department of the General Department of Customs, the Director of the Post-clearance Inspection Department have the power to implement the tax enforcement measures specified in Points a, b, c, d, dd and e in Clause 1 Article 125 of this Law.

2. The revocation of the certificate of business registration, certificate of enterprise registration, cooperative registration certificate, investigation registration certificate, license for establishment and operation, practice certificate mentioned in Point g Clause 1 Article 125 of this Law shall be carried out in accordance with regulations of law.

Article 127. Tax enforcement decision

1. A tax enforcement decision shall contain:

a) Date of issuance;

b) Basis of the decision;

c) The decider;

d) The taxpayer's name, address, TIN;

dd) Reason for enforcement;

e) The enforcement measures;

g) Time and location of enforcement;

h) The presiding authority and cooperating authority(ies).

2. The tax enforcement decision shall be sent to the taxpayer, the taxpayer's supervisory tax authority, relevant organizations and individual. The decision may be sent electronically if possible and updated on the tax authority's website. In the case specified in Point dd Clause 1 Article 125 of this Law, the tax enforcement decision shall be sent to the President of the People's Committee of the commune where tax is enforced before implementation of the enforcement measures.

3. A tax enforcement decision is effective for 01 year from its issuance date. If the enforcement measure is account extraction or account freezing, the decision shall be effective for 30 days from its issuance date.

Article 128. Responsibility for organizing implementation of tax enforcement decisions

1. The person who issues the tax enforcement decision shall organize its implementation.
2. The People's Committee of the commune where the taxpayer resides shall instruct other authorities to cooperate with the tax authority in implementation of the tax enforcement decision.
3. The police shall assist the tax authority in maintaining security and order upon request by the person who issue the tax enforcement decision.

Article 129. Enforcement by extraction of money from the taxpayer's account; account freezing

1. If the taxpayer deposits money in an account at State Treasury, commercial bank or credit institution, such account shall be extracted or frozen.
2. Upon receipt of the tax enforcement decision, the State Treasury, commercial bank or credit institution shall transfer the amount of money specified in the decision from the taxpayer's account to the state budget account at the State Treasury, send a written notice to the person who issues the tax enforcement decision and the taxpayer.
3. In case the tax enforcement decision expires before the State Treasury, commercial bank or credit institution fully transfers the money to state budget, it shall send a written notice to the person who issues the tax enforcement decision and the taxpayer.
4. Administrative penalties specified in Chapter XV of this Law shall be imposed upon the State Treasury, commercial bank or credit institution in case it fails to fully transfer the money from the taxpayer's account to the state budget account in accordance with the tax enforcement decision during the effective period of the tax enforcement decision while the taxpayer's account balance is sufficient.
5. The Government shall elaborate this Article.

Article 130. Enforcement by deduction of money from the taxpayer' salary or income

1. Money shall be deducted from the taxpayer's salary or income if the taxpayer is working as a state official, working under an employment contract with a duration of at least 06 months, on pension or disability benefits.
2. The amount deducted is 10% - 30% of the monthly salary/pension/benefits or up to 50% of other kinds of incomes.
3. The taxpayer's employer shall:
 - a) Deduct the amount of money specified in the tax enforcement decision to the state budget account at the State Treasury since the nearest income payment until the tax debt is fully paid, and send a written notice to the decision issuer and the taxpayer;
 - b) In case the taxpayer's employment contract is terminated before the tax debt is fully paid, the employer shall inform the decision issuer within 05 working days from the contract termination date;
 - d) Administrative penalties specified in Chapter XV of this Law shall be imposed upon the employer that disobeys the tax enforcement decision.
4. The Government shall elaborate this Article.

Article 131. Enforcement by suspension of customs procedures

1. The head of the customs authority to which the taxpayer owes tax debt shall make a notice at least 05 working days before the suspension of customs procedures.
2. Customs procedures shall not be suspended in the following cases:
 - a) The exports are duty-free, not subject to export duty or subject to 0% export duty;
 - b) The exports or imports are meant to serve national defense and security, natural disaster management, epidemic response, emergency assistance; humanitarian aid or grant aid.
3. The Government shall elaborate this Article.

Article 132. Enforcement by suspension of use of invoices

1. Tax authorities shall announce suspensions of use of invoices on their websites and mass media within 24 hours.
2. The Government shall elaborate this Article.

Article 133. Enforcement by seizure of the taxpayer's assets and sell them at auction

1. The taxpayer's assets shall not be seized if the taxpayer is an individual receiving treatment at a health facility established in accordance with law.
2. The value of the seized assets shall be equal to the amount written in then tax enforcement decision plus (+) the enforcement cost.
3. The following assets must not be seized:
 - a) Medicines, essential foods of the taxpayers and their family;
 - b) Working tools;
 - c) Sole house, essential domestic appliances and utensils of the taxpayers and their family;
 - d) Religious objects; relics, medals, certificates of merit;
 - dd) Assets serving national defense and security.
4. If the taxpayer fails to fully pay the tax debt within 30 days from the date of seizure, the tax authority is entitled to sell the seized assets at auction.
5. The Government shall elaborate this Article.

Article 134. Enforcement by confiscation of the taxpayer's money and assets that are being held by a third party

1. When the tax authority discovers that the taxpayer's money and assets being held by a third party, they shall be confiscated.
2. Rules for confiscation of the taxpayer's money and assets being held by the third party:
 - a) If the third party owes a due debt payable to the taxpayer or is holding the taxpayer's money or assets, the third party shall pay the tax debt in lieu of the taxpayer;
 - b) If the taxpayer's money or assets being held by the third party belong to secured transactions or are meant for bankruptcy process, they shall be handled in accordance with law;
 - c) The amount paid to state budget by the third party will be considered paid on behalf of the taxpayer.
3. The third party shall:
 - a) provide the tax authority with information about the debt, money or assets of the taxpayer, including the amount or categories of assets and the condition thereof.
 - b) not return the money or assets to the taxpayer after receiving the written request from the tax authority until the taxpayer's liability has been fulfilled or the assets have been transferred to the tax authority for sale at auction;
 - c) In case the tax authority's request cannot be fulfilled, provide explanation for the tax authority within 05 working days from the receipt of the request;
 - d) incur the taxpayer's debt and the enforcement measures specified in Clause 1 Article 125 of this Law if the tax debt is not paid by the third party on behalf of the taxpayer within 15 days from the receipt of the tax authority's request.
4. The Government shall elaborate this Article.

Article 135. Enforcement by revocation of the certificate of business registration, certificate of enterprise registration, cooperative registration certificate, investigation registration certificate, license for establishment and operation, practice certificates

1. The head of the tax authority shall send a competent authority the request for revocation of the certificate of business registration, certificate of enterprise registration, cooperative registration certificate, investigation registration certificate, license for establishment and operation or practice certificate.
2. The revoking authority shall inform the revocation through mass media.
3. The Government shall elaborate this Article.

Chapter XV

PENALTIES FOR ADMINISTRATIVE TAX OFFENCES

Section 1. GENERAL PROVISIONS

Article 136. Rules for imposition of penalties for tax administrative offences

1. Penalties for tax administrative offences shall be imposed in accordance with regulations of law on tax administration and administrative penalties.
2. Use of illegal invoices, illegal use of invoices, improper use of invoice that lead to underpayment of tax or tax evasion shall incur penalties for tax administrative offences instead of administrative penalties for invoice-related offences.
3. The maximum fines for understatement of tax payable or overstatement of tax eligible for refund, remission, cancellation, and tax evasion shall be imposed in accordance with this Law.
4. The fine for a tax offence committed by an organization is twice the fine for the same offence committed by an individual, except for understatement of tax payable and overstatement of tax eligible for refund, remission, cancellation, and tax evasion.
5. In case of tax liability imposition specified in Article 50 and Article 52 of this Law, the offence, depending on its nature and seriousness, may incur the penalties for tax administrative offences specified in this Law.
6. The on-duty competent person that discovers the tax offence shall issue a record as prescribed by law. In case the taxpayer declares tax electronically, the electronic tax notice that specifies the tax offence shall be the basis for penalty imposition.
7. Criminal laws shall apply if the tax offence is liable to criminal prosecution.

Article 137. Time limits for imposition of penalties for tax administrative offences

1. The time limit for imposition of penalties for an offence against tax procedures is 02 years from the day on which the offence is committed.
2. The time limit for imposition of tax evasion that is not liable to criminal prosecution, understatement of tax payable or overstatement of tax eligible for refund, remission or cancellation is 05 years from the day on which the offence is committed.
3. After the aforementioned time limits expire, the taxpayer will not incur penalties but still has to fully pay the outstanding tax, the evaded tax, the incorrectly reduced, exempted or refunded tax plus (+) late payment interest that have accrued over the last 10 years before the day on which the offence is discovered. In case the taxpayer is not registered, the outstanding tax plus (+) late payment interest that has accrued before the offence is discovered.

Article 138. Penalties, fines and remedial measures

1. Penalties for tax administrative offences include:
 - a) Warning;
 - b) Fine.
2. Fines for tax offences
 - a) The maximum fines for the offences specified in Article 141 of this Law shall comply with regulations of law on administrative penalties;
 - b) The fine for understatement of tax payable or overstatement of tax eligible for refund, remission or cancellation in the cases specified in Point a Clause 2 Article 142 of this Law shall be 10% of the difference;
 - c) The fine for understatement of tax payable or overstatement of tax eligible for refund, remission or cancellation in the cases specified in Clause 1, Point b and Point c Clause 2 Article 142 of this Law shall be 20% of the difference;
 - d) The fine for tax evasion specified in Article 143 of this Law shall be 01 – 03 times the tax evaded.
3. Remedial measures include:
 - a) Full payment of outstanding tax;

b) Payment of tax incorrectly exempted, reduced, refunded or cancelled.

4. The Government shall elaborate this Article.

Article 139. Power to impose penalties for tax administrative offences

1. The power to impose penalties for tax administrative offences shall comply with regulations of law on tax administration and administrative penalties.

2. Heads of tax authorities, the Director of the Smuggling Investigation and Prevention Department of the General Department of Customs have the power to impose penalties for the offences specified in Article 142, 143, 144 and 145 of this Law.

3. The Government shall elaborate this Article.

Article 140. Exemption from fines

1. The taxpayer that commits a tax offence in a force majeure event specified in Clause 27 Article 3 of this Law will be exempt from paying the fine. The total fine exempted shall not exceed the loss of assets or goods.

2. If the penalty imposition decision has been implemented, the fines will not be exempted.

3. The Government shall elaborate this Article.

Section 2. ADMINISTRATIVE TAX OFFENCES

Article 141. Violations against tax procedures

1. Violations against tax procedures:

a) Failure to meet the deadline for taxpayer registration; the deadline for notification of changes to taxpayer registration information;

b) Failure to submit the tax declaration dossier within 90 days from the deadline or extended deadline;

c) Failure to submit the tax declaration dossier within the period from deadline for submission of the customs declaration to the day on which abandoned goods are handled according to the Law on Customs;

d) Incorrect or insufficient provision of information in the tax dossier without decreasing the tax payable or increasing the tax eligible for remission, refund or cancellation, unless an supplementary documents are submitted by the deadline;

dd) Violations against regulations on provision of tax-related information;

e) Failure to comply with the administrative decision on tax inspection, tax audit, tax enforcement.

2. Administrative penalties shall not be imposed for violations against tax procedures in the following cases:

a) The deadline for submission of the tax declaration dossier is extended;

b) The individual who prepare the personal income tax statement himself/herself has refundable tax;

c) Tax liability has been imposed upon a household business or individual business as prescribed in Article 51 of this Law.

3. The Government shall elaborate this Article.

Article 142. Understatement of tax payable or overstatement of tax eligible for refund, remission or cancellation

1. Understatement of tax payable and overstatement of tax eligible for refund, remission or cancellation include:

a) The taxpayer incorrectly declares the basis for tax calculation or the deductible tax; the eligibility for tax remission or refund. However the transactions are fully recorded in legal accounting books, invoices and other documents;

b) The figures in the taxpayer's market value determination documents or the declaration of related-party transactions are found incorrect by tax inspectors or tax auditors in a manner that results in Understatement of tax payable or overstatement of tax eligible for remission or refund;

c) The taxpayer uses illegal invoices/documents or illegally uses invoices that lead to decrease in tax payable or increase in tax eligible for remission or refund but the buyer of goods/services under the illegal invoices is able to prove that the seller is at fault.

2. In any of the following cases, a taxpayer that understates the export/import duty payable or overstates the duty eligible for remission, refund or cancellation that is not mentioned in Clause 6 and Clause 7 Article 143 of this Law, in addition to making supplementation to the tax dossier, will have to fully pay tax, late payment interest and face administrative penalties:

a) The taxpayer realizes the mistake and supplements the tax dossier after the customs authority has announced the physical inspection of customs documents of the goods undergoing customs procedures, or after 60 days from the customs clearance date and before the customs authority issues the decision on post-clearance inspection or inspection of goods granted customs clearance;

b) The mistakes are discovered by the customs authority while the goods are undergoing customs procedures, during inspection of goods that have been granted customs clearance, or during post-clearance inspection and the violator has voluntarily paid the duty in full.

c) The violator has voluntarily paid the duty in full, in the cases other than those specified in Point a and Point b of this Clause.

3. Administrative penalties for tax offences will not be imposed if the taxpayer has supplemented the tax dossier and voluntarily paid the duty in full before the tax authority announces the decision on tax audit or tax inspection on the taxpayer's premises, or before the tax authority discovers the violations without a tax audit or tax inspection on the taxpayer's premises.

4. In case of exports and imports, penalties for administrative tax offences shall not be imposed. However, the taxpayer has to pay the outstanding duty and late payment interest in the following cases:

a) The taxpayer has supplemented the tax dossier before the customs authority announces the physical inspection of customs documents of the goods undergoing customs procedures;

b) The taxpayer supplements the tax dossier within 60 days from the date of customs clearance and before the customs authority issues a decision on post-clearance inspection or inspection of the goods granted customs clearance.

Article 143. Tax evasion

1. Failure to submit the application for taxpayer registration; failure to submit the tax declaration dossier or to submit the tax declaration within 90 days from the deadline or extended deadline for submission specified in this Law.

2. Failure to record the revenues relevant to calculation of tax payable in the accounting books.

3. Failure to issue invoices when selling goods/services as prescribed by law; write lower prices on the sale invoices than the actual prices.

4. Use of illegal invoices or illegal use of invoices for purchases in order to decrease the tax payable or increase the tax eligible for remission, deduction, refund or cancellation.

5. Use of documents that do not truthfully reflect the nature of the transactions or their values which leads to decrease in the tax payable or increase in the tax eligible for remission, refund or cancellation.

6. Incorrect declaration of exports or imports without making supplementation after customs clearance is granted.

7. Deliberate omission or incorrect declaration of export or import duty.

8. Collaboration with the consignor in evading import duty.

9. Repurposing of tax-free goods without informing the tax authority.

10. Carrying on business operation during the suspension period without informing the tax authority.

11. In the following cases, the penalties mentioned in Clause 1 Article 141 shall be imposed instead of penalties for tax evasion:

a) The taxpayer fails to submit the application for taxpayer registration; fails to submit the tax declaration dossier or submits the tax declaration after 90 days without incurring tax;

b) The taxpayer fails to submit the tax declaration dossier within 90 days after tax is incurred but has fully paid the tax, late payment interest before the tax authority announces the tax audit or tax inspection decision, or before the tax authority issues the record on late submission of the tax declaration dossier.

Article 144. Actions against violations committed by commercial banks and tax payment guarantors

1. The commercial bank that fails to transfer outstanding tax from the taxpayer's account to the state budget account at the request of the tax authority shall pay a fine equal to the outstanding tax, unless the taxpayer's account balance is not sufficient to fully pay the outstanding tax.

2. The guarantor that fails to fulfill the guarantor's obligations when the taxpayer fails to pay tax shall fulfill the taxpayer's obligations within the scope of the guarantee agreement.

Article 145. Actions against violations committed by relevant organizations and individuals in tax administration

1. The relevant organizations and individuals mentioned in Clause 4 Article 2 of this Law shall face administrative penalties or criminal prosecution, nature and severity of the violations, if they collaborate with taxpayers in tax evasion or refuse to implement tax enforcement decisions.

2. The relevant organizations and individuals mentioned in Clause 4 Article 2 of this Law shall face administrative penalties or criminal prosecution, nature and severity of the violations, if they fail to fulfill their obligations prescribed by this Law.

Article 146. Penalties for administrative violations against regulations on fees, charges and invoicing in tax administration

Penalties for administrative violations against regulations on fees, charges and invoicing in tax administration shall be imposed in accordance with regulations of the Government.

Chapter XVI

FILING OF COMPLAINTS, DENUNCIATIONS, LAWSUITS

Article 147. Complaints and denunciations

1. Taxpayers, other organizations and individuals are entitled to file complaints to competent authorities against an administrative decision or action of a tax authority or tax official if they think such decision or action violates their the lawful rights and interests.

2. Individuals are entitled to denounce violations against tax laws committed by taxpayers, tax officials, other organizations and individuals.

3. Complaints and denunciations shall be settled in accordance with regulations of law on complaints and denunciations.

Article 148. Filing lawsuits

Lawsuits against administrative decisions and actions of tax authorities and tax officials shall be filed in accordance with regulations of law on administrative proceedings.

Article 149. Responsibilities and entitlements of tax authorities in settlement of tax-related complaints

1. The tax authority that receives the complaint is entitled to request the plaintiff to provide supporting documents. If the plaintiff fails to provide such documents, the tax authority is entitled to reject the complaint.

2. The tax authority shall return the tax, late payment interest and fine incorrectly collected to the taxpayer or the third party within 15 days from the receipt of the handling decision from the complaint-settling authority.

3. If the case is complicated, the head of the complaint-settling authority shall consult with relevant organizations, in which case a counseling council shall be established. The counseling council shall vote under the majority rule. The voting result is the basis for the head of the tax authority to settle the complaint. The head of the tax authority shall make the final decision and take responsibility for such decision.

Chapter XVII

IMPLEMENTATION CLAUSES

Article 150. Addition of an Article to the Law No. 88/2015/QH13 on Accounting

Article 70a below is added after Article 70:

“Article 70a. Provision of tax services by tax agents

A tax agent may provide accounting services to microenterprises if at least one of its employees has the audit practitioner certificate.”

Article 151. Effect

1. This Law comes into force from July 01, 2020, except for the cases specified in Clause 2 of this Article.
2. Regulations on electronic documents and invoices of this Law come into force from July 01, 2022; organizations and individuals are recommended to apply regulations on electronic documents and invoices in this Law before July 01, 2022.
3. The Law on Tax administration No. 78/2006/QH11, which is amended by Law No. 21/2012/QH13, Law No. 71/2014/QH13 and Law No. 106/2016/QH13, ceases to be effect from the effective date of this Law, except for the cases specified in Clause 1 Article 152 of this Law.
4. Pursuant to provisions of the Law and relevant laws, the Government shall provide for the application of regulations on tax collection of this Law to management of the collection of other state budget revenues, and application of regulations on tax administration to related-party transactions by related enterprises.

Article 152. Grandfather clause

1. Remission, cancellation of tax granted 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 and the Law No. 106/2016/QH13.
2. Tax debts that are owed before the end of June 30, 2020 shall be handled in accordance with this Law, except for the cases in Clause 1 of this Article.

This Law is ratified by the 14th National Assembly of Socialist Republic of Vietnam during its 7th session on June 13, 2019.

PRESIDENT OF THE NATIONAL ASSEMBLY

Nguyen Thi Kim Ngan