

## LEGAL NEWSLETTER

### No. 15 – April 2024 – Capable Counsel

#### I. Commercial sector

##### 1.1. Circular 06/2024/TT-BCT regulating the import of rice and dried tobacco leaves originating from the Kingdom of Cambodia under tariff quotas in 2023 and 2024 issued by the Minister of Industry and Trade on April 4, 2024

This Circular stipulates import tariff quotas for rice and dried tobacco leaves originating from the Kingdom of Cambodia entitled to special preferential import tax rates when imported into Vietnam in 2023 and 2024.

Subjects of application: Traders importing tariff quotas of rice and dried tobacco leaves from the Kingdom of Cambodia and other relevant organizations and individuals. This Decree takes effect from July 1, 2024.

The Government's Decree No. 99/2011/ND-CP dated October 27, 2011 detailing and guiding the implementation of a number of articles of the Law on Protection of Consumer Rights shall cease to be effective from the effective date of this Decree.

Promulgated together with this Decree are the following forms:

Number	Content
Form No. 01	Report on the registration and application of the contract according to the form, general transaction conditions
Form No. 02	Contract application form and general transaction conditions
Form No. 03	Notice of supplementation of contract registration dossier according to the form, general transaction conditions
Form No. 04	Notice of completion of contract registration according to the form, general transaction conditions

Form No. 05	Notification of the results of appraisal of contract registration dossiers according to the form and general transaction conditions
Form No. 06	Report on the situation of contract control according to the form and general transaction conditions in the province or centrally-run city
Form No. 07	Dispatch on collecting comments on the contract registration dossier according to the form, general transaction conditions
Form No. 08	Report on the implementation of the program on recall of defective products and goods
Form No. 09	Report on the results of the implementation of the program on recall of defective products and goods
Model No. 10	Notice of non-sale at regular transaction locations
Form No. 11	Notice of amendments and supplements to the implementation of non-sale at regular transaction locations

**1.2. Decision 1063/QĐ-UBND dated April 2, 2024 announcing the List of administrative procedures in the field of trade promotion under the management of the Department of Industry and Trade of Ho Chi Minh City**

Announcing together with this Decision a list of 05 new administrative procedures promulgated in the field of trade promotion under the management of the Department of Industry and Trade.

No.	Name of administrative procedure	Deadline for settlement
1	Issuance of Licenses for Establishment of	- 20 days from the date of receipt of a complete and valid dossier.

	Representative Offices of Foreign Trade Promotion Organizations in Vietnam	- 40 days from the date of receipt of a complete and valid dossier in case of consulting the Ministry of Public Security and the Ministry of National Defense as prescribed in Clause 8, Article 1 of Decree 14/2024/ND-CP
2	Amendment of the License to establish a representative office of a foreign trade promotion organization in Vietnam	14 days from the date of receipt of a complete and valid dossier.
3	Re-issuance of the License to establish a representative office of a foreign trade promotion organization in Vietnam	<ul style="list-style-type: none"> <li>- 14 days from the date of receipt of a complete dossier as prescribed at Point a, Clause 1a, Article 28 of Decree No. 28/2018/ND-CP, supplemented at Point a, Clause 3, Article 1 of Decree No. 14/2024/ND-CP.</li> <li>- 26 days from the date of receipt of a complete dossier as prescribed at Point b, Clause 1a, Article 28 of Decree No. 28/2018/ND-CP, supplemented at Point a, Clause 3 of Article 1 of Decree No. 14/2024/ND-CP</li> </ul>
4	Extension of the License to Establish a Representative Office of a Foreign Trade Promotion Organization in Vietnam	14 days from the date of receipt of a valid dossier

5	Termination of operation and revocation of the License to establish a representative office of a foreign trade promotion organization in Vietnam	Within 30 days from the date of receipt of the dossier of request for termination of operation of the representative office without receiving any notices, complaints or lawsuits from relevant agencies, organizations and individuals, the Department of Industry and Trade of the province or centrally-run city shall consider and approve the termination of the operation of the representative office and withdraw the license within 07 days work.
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**1.3. Decision 977/QĐ-BCT dated April 24, 2024 announcing new administrative procedures, amending, supplementing, canceling and abolishing in the field of chemicals under the management of the Ministry of Industry and Trade**

To announce together with this Decision the list of newly promulgated, amended and supplemented administrative procedures and administrative procedures for cancellation and annulment in the field of chemicals under the management of the Ministry of Industry and Trade.

This Decision takes effect from May 19, 2024.

List of newly promulgated administrative procedures in the field of chemicals under the management of the Ministry of Industry and Trade

No.	Filing number	Name of administrative procedure	Text Name	Field	Implementing agency
1.		Re-issuance of licenses for export and import of Schedule 1 chemicals	Decree No. 33/2024/ND-CP dated March 27, 2024 of the Government	Chemical	Department of Chemicals



2.		Issuance of adjustment of License for export and import of Schedule 1 chemicals	regulating the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling, Use and Destruction of Chemical Weapons		
3.		Issuance of extension of License for export and import of Schedule 1 chemicals			
4.		Re-issuance of licenses for export and import of Schedule 2 and Schedule 3 chemicals			
5.		Issuance of adjustment of licenses for export and import of Schedule 2 and Schedule 3 chemicals			
6.		Grant of Extension of License for Export and Import of Schedule 2 and Schedule 3 Chemicals			



7.		Issuance of licenses for trading in Schedule 2 and Schedule 3 chemicals			
8.		Re-issuance of licenses for trading in Schedule 2 and Schedule 3 chemicals			
9.		Issuance of adjustment of License to trade in Schedule 2 and Schedule 3 chemicals			
10.		Issuance of licenses for production and trading of Schedule 2 and Schedule 3 chemicals			
11.		Re-issuance of licenses for production and trading of Schedule 2 and Schedule 3 chemicals			
12.		Issuance of adjustment of licenses for			

		production and trading of Tables 2 and 3 of chemicals			
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**List of amended and supplemented administrative procedures under the management of the Ministry of Industry and Trade**

No.	Filing number	Name of administrative procedure	Text Name	Field	Implementing agency
1	1.004015	Issuance of DOC, DOC-PSF chemical production licenses	Decree No. 33/2024/ND-CP dated March 27, 2024 of the Government regulating the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling, Use and Destruction of Chemical Weapons	Chemical	Department of Chemicals
2	1.003775	Re-issuance of Schedule 1 Chemical Manufacturing License			
3	2.001585	Issuance of adjustment of Schedule 1 chemical production licenses			
4	1.003724	Issuance of licenses for production of Schedule 2 and Schedule 3 chemicals			



5	2.001722	Re-issuance of License to manufacture Schedule 2 chemicals and Schedule 3 chemicals			
6	1.004031	Grant of adjustment of License for production of Schedule 2 and Schedule 3 chemicals			
7	2.000431	Issuance of licenses for export and import of Schedule 1 chemicals			
8	2.000257	Issuance of licenses for export and import of Schedule 2 and Schedule 3 chemicals			

**The list of administrative procedures that are canceled or abolished is within the scope of the management function of the Ministry of Industry and Trade**

No	Number of lakes	Name of administrative procedure	Text Name	Field	Implementing agency
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	Preliminary Procedure				
1	1.004015	Issuance of DOC, DOC-PSF chemical production licenses	Decree No. 33/2024/ND-CP dated March 27, 2024 of the Government regulating the implementation of the Convention on the Prohibition of the Development, Production, Stockpiling, Use and Destruction of Chemical Weapons	Chemical	Department of Chemicals
2	2.001689	Re-issuance of Chemical Manufacturing License DOC, DOC-PSF			
3	1.003905	Issuance of Adjustment of Chemical Production License DOC, DOC-PSF			

## II. Taxes, fees and charges Sectors

### 2.1. Dispatch 1326/TCT-CS invoices and documents issued by the General Department of Taxation on April 1, 2024.

In case the insurer compensates the insurance buyer in accordance with the law on insurance, then:

In case the insured provides an invoice for the purchase of goods or repair services (an invoice in the name of the insurance company or in the name of the customer when authorized by the insurance company as prescribed, or the customer issues an invoice to the insurance company), If the insurance company makes payment to the insured with the corresponding value under the contract, the company may declare VAT deduction corresponding to the insurance indemnity paid according to the VAT

invoice; in case the insurance indemnity paid by the insurance company to the insured is valued at VND 20 million or more, the payment must be made via bank.

In case the insurance company pays monetary compensation to the insured, it shall make documents as prescribed.

In case the insurer is named on the co-insurance contract, has paid the insurance amount, and collects the indemnity amount for the co-insurer, it is requested that the Tax Department base on the principle of invoicing as prescribed in Clause 1, Article 4 of the Government's Decree No. 123/2020/ND-CP dated October 19, 2020 and based on the co-insurance contract to guide insurance enterprises to implement.

## **2.2. Dispatch 16888/CTHN-TTHT on April 2, 2024 entitled to insurance deduction when finalizing personal income tax issued by the Hanoi Tax Department.**

In case an individual earns income from salary or wages and signs a labor contract for 03 months or more at the Company and is actually working at the Company at the time the Company makes tax finalization (including the case of not working for full 12 months in a year), the Company is authorized to make PIT finalization according to the provisions of Clause d.2 Point d, Clause 6, Article 8 of Decree 126/2020/ND-CP of the Government.

In case an individual participates in insurance, the voluntary pension fund falls into the clauses specified in Clause 2, Article 9 of Circular 111/2013/TT-BTC (amended by Article 15 of Circular 92/2015/TT-BTC effective from 30/07/2015), it shall be deducted from taxable income when calculating PIT as prescribed. Documents proving the above-mentioned deductible insurance amounts are photocopies of receipts of the insurance organization or certification of the income-paying organization of the deductible or paid insurance amount (in case the income-paying organization pays on behalf of the organization).

## **2.3. Dispatch 17339/CT-TTHT on handling erroneous invoices issued by the Hanoi Tax Department on April 3, 2024**

In case the seller issues invoices when collecting money first, when providing warehouse leasing services, and then terminating the contract ahead of time, the seller shall handle the invoices made according to the guidance at Point b, Clause 2,

Article 19 of the Government's Decree No. 123/2020/ND-CP dated October 19, 2020 and Point b, Clause 1, Article 7 of Circular No. 78/2021/TT-BTC dated September 17, 2021 of the Ministry of Finance.

**2.4. Dispatch 18178/CTHN-TTHT on payment of license fees for business locations issued by the Hanoi Tax Department on April 8, 2024**

The business location in Hanoi of the Company's branch shall submit the license fee declaration dossier to the directly managing tax authority (Hanoi Tax Department) according to the provisions of Clause 1, Article 5 of the Circular No. 302/2016/TT-BTC dated November 15, 2016 of the Ministry of Finance. The deadline for paying license fees is in accordance with Clause 9, Article 18 of Decree 126/2020/ND-CP dated October 19, 2020 of the Government.

**2.5. Dispatch 1445/TCT-CS on license fees issued by the General Department of Taxation on April 09, 2024**

Regarding license fees for representative offices, the Ministry of Finance has issued Dispatch No. 15865/BTC-CST dated 07/11/2016 and Dispatch No. 1025/BTC-CST dated 20/01/2017 instructing: In case a representative office has production and trading activities of goods and services, it must pay a license fee; in case the representative office does not produce and trade in goods and services, it is not required to pay the license fee as prescribed.

**2.6. Dispatch 18993/CTHN-TTHT on registration of dependents for natural children studying abroad issued by the Hanoi Tax Department on April 10, 2024**

In case the taxpayer authorizes the company to register the family circumstance deduction for dependents who are natural children who are studying at university abroad if they meet the conditions at Point d, Clause 1, Article 9 of Circular 111/TT-BTC, the dossier proving the dependents shall comply with the guidance in Item g.3, Point g, Clause 9 of Circular 111/2013/TT-BTC (amended in Article 1 of Circular 79/2022/TT-BTC dated 30/12/2022 of the Ministry of Finance).

Regarding the declaration form of the general income-paying company and sending the tax registration declaration (form No. 20-DK-TH-TCT) to the tax authority directly managing the income-paying agency as prescribed in Clause 10, Article 7 of Circular

105/2020/TT-BTC dated 03/12/2020 of the Ministry of Finance. The deadline for submitting tax declaration dossiers is specified in Clause 2, Article 44 of the Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 of the National Assembly.

**2.7. Dispatch 1581/TCHQ-TXNK on refund of import goods subject to re-export issued by the General Department of Customs on April 12, 2024**

Regulations on simple processing and processing stages in Article 9 of Decree No. 31/2018/ND-CP to determine the origin of goods for exports and imports subject to MFN export tax, regulations on simple processing and processing in Clause 5, Article 14 of Circular No. 39/2015/TT-BTC amended, supplemented in Circular No. 60/2019/TT-BTC to determine adjustments in customs value for imported goods, without regulations on processing and processing to determine tax refund policies for imported goods then re-exported abroad.

**2.8. Dispatch 1526/TCT-KK extending the tax payment deadline according to Decree 52/2021/ND-CP issued by the General Department of Taxation on April 12, 2024**

Pursuant to the provisions of Decree No. 52/2021/ND-CP mentioned above, in case the taxpayer submits the VAT return incurred before sending the written request for extension to the tax authority, the tax administration agency shall still extend the tax and land rent payment deadline for the arising periods extended before the time of submission of the application for extension.

**2.9. Dispatch 1664/TCT-CS on land rent issued by the General Department of Taxation on April 22, 2024**

The current law on collection of land rent and water surface rent (Decree No. 46/2014/ND-CP dated 15/5/2014 of the Government, Decree No. 135/2016/ND-CP dated 09/9/2016, Decree No. 123/2017/ND-CP dated 14/11/2017 of the Government and Circulars guiding the implementation) does not have regulations on exemption or reduction of land tax for cases where land is leased by the State with lump-sum payment of land rent to the whole lease period is changed to the form of land lease with annual land rent payment.

In case the company is permitted by the People's Committee of province A to change from the form of land lease with lump-sum payment for the whole lease period to the form of land lease with annual payment, it is requested to report to the provincial People's Committee in writing to discuss with the Ministry of Natural Resources and Environment for guidance on the case of changing this form of land lease whether it is in accordance with the provisions of the current land law or not. On that basis, land rent exemption and reduction shall be handled in accordance with the provisions of law.

**2.10. Dispatch 1681/TCT-QLN freezing debts for taxpayers who are required to undergo bankruptcy procedures issued by the General Department of Taxation on April 23, 2024.**

In case the taxpayer is notified by a competent court of acceptance of the petition for initiation of bankruptcy procedures, it is a case of freezing tax debts. However, the authority to decide on debt freezing belongs to the head of the tax administration agency directly managing the taxpayer. In case the enterprise continues its production and business activities, the head of the tax authority directly managing the taxpayer shall base itself on the actual situation of the enterprise to decide on the continuation of measures to urge and enforce tax debts as prescribed in order to fully recover the tax debt into the state budget. ensuring the efficiency of tax administration.

**2.11. Dispatch 23295/CTHN-TTHT on tax policies on sponsorship and advertising activities with foreign partners issued by the Hanoi Tax Department on April 23, 2024**

In case the Company has the export of goods (football balls) abroad without collecting money to serve the promotion of its products abroad, when exporting goods, the Company must make a VAT invoice according to the provisions of Clause 1, Article 4 of Decree No. 123/2020/ND-CP.

In case the exported goods do not meet the conditions specified in Item a, Clause 2, Article 9 of Circular No. 219/2013/TT-BTC, the VAT rate of 0% shall not be applied.

Expenses that fully meet the conditions in Clause 1, Article 4 of Circular 96/2015/TT-BTC and are not included in the expenses specified in Clause 2, Article 4 of Circular

96/2015/TT-BTC of the Ministry of Finance shall be included in deductible expenses when determining income subject to corporate income tax.

Foreign organizations and individuals earning income from services provided and consumed outside Vietnam are not subject to contractor tax as prescribed in Clause 3, Article 2 of Circular No. 103/2014/TT-BTC.

### **2.12. Dispatch 1739/TCT-CS on corporate income tax policies issued by the General Department of Taxation on April 25, 2024**

In case the enterprise is still in the period of enjoying CIT incentives according to the conditions of the investment project, from the tax period of 2014 according to the provisions of Law No. 32/2013/QH13 (from the tax period of 2015 according to the provisions of Law No. 71/2014/QH13), if the enterprise has generated income from cultivation activities, animal husbandry, cultivation and processing of agricultural and aquatic products that meet the conditions for enjoying CIT incentives as prescribed, enterprises may choose the most advantageous CIT incentive conditions as prescribed in Clause 12, Article 1 of Law No. 32/2013/QH13 and guidance in Dispatch No. 3091/BTC-TCT dated March 8, 2017 of the Ministry of Finance to the provincial Tax Departments centrally-run cities.

## **III. Labor – salary Sectors**

### **3.1. Decision 1251/QD-UBND dated April 15, 2024 announcing the list of administrative procedures in the field of Employment under the management of the Department of Labor, War Invalids and Social Affairs of Ho Chi Minh City**

To announce together with this Decision a list of 09 newly promulgated, amended and supplemented administrative procedures in the field of Employment under the management of the Department of Labor, War Invalids and Social Affairs, including 03 newly promulgated administrative procedures and 06 amended administrative procedures, supplement.

The list of administrative procedures is posted on the website of the City People's Committee at <https://hochiminhcity.gov.vn/> (Standardized Administrative Procedure Set).



**The list of newly promulgated administrative procedures falls under the receiving competence of the City Employment Service Center under the Department of Labor, War Invalids and Social Affairs**

STT	Name of administrative procedure	Settlement time
<b>Employment Sector</b>		
1	Termination of unemployment benefits	20 working days from the date of receipt of a complete dossier as prescribed
2	Support for counseling and job placement	02 working days from the date the employee submits the job recommendation form
3	Monthly job search notifications	07 working days from the date of receipt of the notice of job search, the City Employment Service Center shall transfer the list of employees to the notice of monthly job search to the City Social Insurance to pay unemployment benefits to employees

**List of amended and supplemented administrative procedures under the receiving competence of the City Employment Service Center under the Department of Labor, War Invalids and Social Affairs**

STT	Name of administrative procedure	Settlement time
1	Settlement of unemployment benefits	18 working days from the date of receipt of a complete dossier as prescribed

2	Suspension of unemployment benefits	02 working days from the date the employee fails to notify the monthly job search as prescribed
3	Continue to enjoy unemployment benefits	02 working days from the date the employee continues to notify the monthly job search as prescribed for employees who are suspended from receiving unemployment benefits if there is still time to enjoy unemployment benefits according to the decision of the Director of the Department of Labor, War Invalids and Social Affairs
4	Relocation of unemployment benefits (move to)	03 working days from the date of receipt of the employee's request to change the place of unemployment allowance
5	Relocation of unemployment benefits (moving)	03 working days from the date of receipt of the employee's request to change the place of unemployment allowance
6	Settlement of vocational training support	20 working days from the date of receipt of a complete dossier of request for vocational training support

This Decision takes effect from the date of signing.

To annul the contents of announcement for administrative procedures in the order A.V.1, A.V.2, A.V.3, A.V.4, B.IV.1, B.IV.2 in the list of administrative procedures issued together with the Decision No. 5287/QD-UBND dated October 10, 2016 of the Chairman of the City People's Committee on the announcement of administrative procedures under the management of the Department of Labor Mobilization - War Invalids and Social Affairs are standardized in the city.

#### **IV. Business Sector**

#### **4.1. Dispatch 1362/TCT-KK dated April 02, 2024 deducting VAT for branches that terminate operation issued by the General Department of Taxation**

In case the Branch of Thanh Phu Plastic Packaging Co., Ltd. (hereinafter referred to as the Branch) headquartered in Long An province is a dependent unit of Thanh Phu Plastic Packaging Co., Ltd. headquartered in Ho Chi Minh City (hereinafter referred to as the Parent Company), it shall terminate its operation and invalidate the tax identification number according to the decision of the Public Company if the input VAT amount has not been fully deducted, if it fully satisfies the tax deduction conditions as prescribed by the law on VAT, the branch may transfer the input VAT amount that has not been fully deducted to the parent company for the parent company to continue to declare. deduction as prescribed.

#### **4.2. Dispatch 18353/CTHN-TTHT dated April 8, 2024 on the time of declaration of value-added tax and corporate income tax issued by the Tax Department of Hanoi City**

The time to determine VAT on service provision is the time of completion of service provision or the time of invoicing as guided in Clause 2, Article 8 of Circular No. 219/2013/TT-BTC.

The time of determination of turnover for calculation of CIT taxable income for service provision activities is the time of completion of service provision or partial completion of service provision under the guidance in Article 3 of Circular No. 96/2015/TT-BTC.

#### **4.3. Dispatch 1511/TCT-KK dated April 11, 2024 guiding the use of invoices for business locations in provinces other than the place where the head office is located issued by the General Department of Taxation**

Company A is headquartered in Province L, establishes business locations in city H. These business locations are centrally accounted at the head office (dependent accounting), using e-invoices of the head office issued by the Company and these business locations are only retail, failing to declare and pay taxes in Hai Phong. The company declares VAT at the tax authority directly managing the head office according to the provisions of Clause 2, Article 1 of Decree No. 126/2020/ND-CP

dated October 19, 2020 of the Government, the business location using e-invoices is registered by the company with the tax authority directly managed.

In case the Company establishes branches in other provinces to manage business locations, accounting business locations dependent on the branches, directly selling goods, invoices registered by the branches or registered by the Company with tax authorities shall be used. Branches that are dependent units, monitor and fully account output and input VAT, the dependent units shall declare and pay VAT to the tax authority directly managing the dependent unit.

In case the Company has a business location providing goods and services directly to consumers according to the business model of a commercial center; supermarket; retail of consumer goods; Eating; restaurant; hotel; retailing of modern drugs; amusement and entertainment services and other services (according to Article 8 of Circular No. 78/2021/TT-BTC mentioned above) may choose to use e-invoices generated from cash registers connected to electronic data transfer with tax authorities or e-invoices with codes, e-invoices without tax agency codes are in accordance with the law on tax administration and the law on invoices as prescribed.

#### **4.4. Dispatch 1517/TCT-CS dated April 12, 2024 on corporate income tax policies issued by the General Department of Taxation**

If an enterprise earns profits from real estate transfer activities, it must separately account for declaration and payment of corporate income tax at the tax rate of 22% (from January 1, 2016, the tax rate of 20% is applied), which must not be offset against losses of other production and business activities (including apartment leasing activities).

#### **4.5. Dispatch 23297/CTHN-TTHT dated April 23, 2024 declaring tax for business locations issued by the Hanoi Tax Department**

In case Company A Vina is headquartered in H and has a business location in T:

- Business locations in Ho Chi Minh City that are not production establishments (including processing and assembling establishments) are not subject to VAT allocation as prescribed at Point d, Clause 1, Article 13 of Circular 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance.

- Income from salaries and wages paid at the head office (in Hanoi) to employees working at business locations (in Ho Chi Minh City) is subject to PIT allocation according to the provisions of Clause 1, Article 19 of Circular No. 80/2021/TT-BTC. The company declares, calculates, allocates and pays PIT in accordance with the provisions of Clauses 2 and 3, Article 19 of Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance.

#### **4.6. Dispatch 24944/CTHN-TTHT dated April 26, 2024 guiding the policies on value-added tax and corporate income tax issued by the Hanoi Tax Department**

In case the branch declares VAT by itself, when the branch exports goods for sale to the head office, the branch shall make a value-added invoice according to the provisions of Clause 1, Article 4 of Decree 123/2020/ND-CP.

The VAT calculation price is determined as the selling price exclusive of VAT as prescribed in Article 7 of Circular 219/2013/TT-BTC.

The time of invoicing for the sale of goods is the time of transferring the ownership or right to use the goods to the buyer, regardless of whether money has been collected or not collected according to the provisions of Clause 9 of Decree 123/2020/ND-CP.

The time of VAT calculation is the time of transfer of ownership or use rights of goods to buyers, regardless of whether money has been collected or not, according to the provisions of Article 8 of Circular 219/2013/TT-BTC.

Regarding VAT declaration and payment: In case the Company's dependent units (branches) directly do business and use invoices registered with the tax authority managing the branch, monitor and fully account for output and input VAT, the branch shall declare and pay VAT to the branch's direct management agency as prescribed in Clause 4, Article 13 of Circular No. 80/2021/TT-BTC.

Regarding the determination of CIT incentives: Corporate income tax incentives only apply to enterprises that implement the regime of accounting, invoices, documents and pay corporate income tax as declared.

Enterprises shall determine the conditions for tax incentives, preferential tax rates, tax exemption and reduction periods, and losses deducted (-) from taxable income



in order to self-declare and self-finalize tax with tax authorities as prescribed in Article 22 of Circular No. 78/2014/TT-BTC.