



**IC&PARTNERS VIETNAM**

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# TAX NEWSLETTER

APRIL 2022



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***Increase in overtime hours of employees, up to 60 hours per month***

Resolution No. 17/2022/UBTVQH15 on the overtime hours in 01 year, in 01 month of employees in the context of COVID-19 prevention and control and socio-economic recovery and development issued by the Standing Committee of the National Assembly on March 23, 2022

Specifically, an employer **may assign employees to work overtime for 200-300 hours per year** if it is agreed by the employees (*not applicable to the cases in Clause 3, Article 107 of the Labor Code*), except for the following cases:

- Employees aged between full 15 and under 18;
- Employees with mild disabilities with work capacity reduction of least 51% or employees with severe disabilities or extremely severe disabilities;
- Employees doing arduous, hazardous, dangerous or extremely arduous, hazardous or dangerous works;
- Female employees in their 7th month of pregnancy onward (or in the 6th month of pregnancy onward in case they work in the highlands, remote areas, bordering areas or islands);
- Female employees nursing children under 12 months old.

If the employer who has a right to require the employees to work overtime for a maximum of 300 hours per year has a demand and is agreed by the employees, the employer **may assign the employees to work overtime from more than 40 hours to 60 hours per month.**

Resolution 17/2022/UBTVQH15 takes effect from April 1, 2022. The provisions on the overtime hours per year in this Resolution take effect from January 1, 2022.

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*Eligibility conditions of employees for rent support*

Decision No. 08/2022/QD-TTg issued on March 28, 2022 on implementing rent support policies for employees.

Accordingly, employees who are working for an enterprise in industrial parks, or export processing zones, or key economic areas will **receive a support of 500,000 VND/person/month** (the duration of up to 3 months) if they meet the following conditions:

- Renting an accommodation from February 1, 2022 to June 30, 2022.
- Having an indefinite-term employment contract or a fixed-term employment contract with a duration of at least 01 month which was concluded and executed before April 01, 2022.
- Participating in compulsory social insurance (included in the list of participants in compulsory social insurance of social insurance agency) in the month preceding the month in which the enterprise makes the list of employees applying for rent support.

In case the employees are not participants in compulsory social insurance as prescribed in Clause 4, Article 2 of Decree No. 115/2015/ND-CP, they must be included in the enterprise's payroll of the month preceding the month in which the enterprise makes the list of employees applying for rent support.

*Decision No. 08/2022/QD-TTg takes effect from March 28, 2022*



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### *Inspection, correction of tax refund and handling overpaid tax amounts*

Official Letter No. 1163/TCHQ-TXNK issued by the General Department of Customs on April 5, 2022 on correcting the implementation of tax refund.

Accordingly, for tax refund and handling overpaid tax, customs departments of provinces and cities shall inspect and correct the following issues:

- Receiving and processing tax refund deadlines in accordance with the Law on Tax Administration, Decree No. 126/2020/ND-CP, Circular No. 06/2021/TT-BTC.
- For tax refund applications subject to inspection before refund but classified as tax refund before inspection: The ***inspection must be conducted at the taxpayer's headquarters*** for all these cases as prescribed in Clause 3, Article 12 of Circular No. 06/2021/TT-BTC.
- Inspecting and reviewing tax refund cases of imported goods for production and business but which have been put into production for export and exported products as prescribed in Article 36 Decree No. 134/2016/ND-CP. In case it is detected that tax has been refunded for goods imported for production and business purposes that have been put into production for export but have not been exported to foreign countries or to non-tariff zones: ***the refunded tax amounts must be recovered*** as prescribed (Official Letter No. 6830/TCHQ-TXNK dated November 21, 2018, Official Letter 7565/TCHQ-TXNK dated December 25, 2018).

*Official Letter No. 1163/TCHQ-TXNK takes effect from April 5, 2022*



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### *Official Letter 10577/CTHN-TTHT guiding on corporate income tax (CIT) incentives*

On March 28, 2022, Hanoi Tax Department issued Official Letter No. 10577/CTHN-TTHT guiding tax policy as follows:

The Company is an enterprise that is granted the Enterprise Registration Certificate for the first time on April 1, 2019, with an investment project granted the first investment certificate by Bac Ninh Industrial Zones Authority on September 20, 2019 at VSIP Bac Ninh Industrial, Urban and Service Park, Dai Dong Commune, Tien Du District, Bac Ninh Province (The industrial park is not located in an area with favorable socio-economic conditions):

- In case this investment project meets one of the three criteria of the expansion investment project specified in Clause 4, Article 10, Circular No. 96/2015/TT-BTC, the Company **has a right to choose corporate income tax (CIT) incentives according to the active project for the remaining period** (including tax rates, the exemption, reduction period if any) **or apply the tax exemption, reduction period for the additional income generated by the expansion investment** equal to the tax exemption or reduction period applied to new investment projects in the same favored area or favored field that is given CIT incentives.

In case the Company chooses to apply the tax exemption and reduction period for the additional income generated by the expansion investment equal to the tax exemption and reduction period applicable to new investment projects in the same area that is given CIT incentives, the Company shall be exempted from CIT for 2 years and reduced 50% of CIT amount payable in the next 4 years for the income from the implementation of the expansion investment project in 2019 brought.





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- In case this investment project meets the conditions of new investment project as prescribed in Clause 3, Article 10, Circular No. 96/2015/TT-BTC dated June 22, 2015 of the Ministry of Finance, the company is entitled to CIT incentives: *exemption from CIT for 02 years and a 50% reduction in the amount of CIT payable for the next 4 years.*

*Official Letter 10577/CTHN-TTHT takes effect from March 28, 2022*



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### *Official Letter No. 1201/TCHQ-TXNK on import duty refund*

Official Letter No. 1201/TCHQ-TXNK of the General Department of Customs issued on April 7, 2022 guiding the refund of import duty. Details as follows:

If the enterprise registers the export declaration of code B11, the information on the previous import declaration of imported goods is not shown on the declaration, the selectivity and customs inspection for re-exported goods under code B11 is carried out according to the principle of risk management. Therefore, customs authorities do **not have sufficient basis to consider tax refund** as prescribed in Article 19 of the Law on Export and Import Duties No. 107/2016/QH13, Article 34 Decree No. 134/2016/ND-CP for imported goods to be re-exported according to the declarations of code B11.

In case the enterprise registers the export declaration of code B13, the taxpayer has declared re-exported goods as imported goods belonging to any of the previous declarations on the customs declaration; at the same time, the customs authorities have carried out the selectivity and actual inspection of 100% of the shipments and have the basis to determine that the re-exported goods are imported goods previously, have not been used, have not been undergone working or processing; and such goods are re-exported by the original importer as prescribed in Article 19 of the Law on Export and Import Duties No. 107/2016/QH13, Article 34 of Decree No. 134/2016/ND-CP shall **be refunded the paid import duty.**

*Official Letter 1201/TCHQ-TXNK takes effect from April 7, 2022*



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## INTRODUCE

IC&Partners Vietnam Co., Ltd. is a member of IC&Partners S.p.A in Italy, specializing in providing services on Tax Agent, Tax Consulting, Transfer Price Documentation Consulting, Corporate Consulting, and other support related to the day-to-day operations of the business. We have many years of experience in providing services for the field of consulting in general and tax consulting in particular for multinational corporations of different nationalities such as Korea, Japan, Italy, Germany, Singapore ... not only in Vietnam but also in many other countries around the world.

Currently, the regulations and policies of the Tax Department are increasingly strict while businesses cannot anticipate the risks that may occur due to the lack of grasp of current legal regulations.

We are pleased to serve you with the following services:

- Tax Agent (Quarterly Tax Report, Annual Tax Finality)
- Tax risk review
- Supporting the procedures for establishing, closing the Company
- Refund of VAT and PIT
- Consultancy on preparing transfer pricing documentation
- Procedures for dealing with tax problems (exemption, reduction, tax penalty, etc.)
- Consulting services, support on management and other administration.

With the strength of quality and prestige, IC&Partners Vietnam is confident to bring the most satisfaction to customers when coming to us.

*Sincerely thank you!*