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TAX NEWSLETTER

JANUARY 2025

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Decision 2201/QD-TCT amending the tax refund process

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On December 31, 2024, the General Department of Taxation issued Decision 2201/QD-TCT in 2024 amending the tax refund process according to Decision 679/QD-TCT in 2023 with the main content being the determination of tax amounts eligible for tax refund for tax refund dossiers subject to tax refund in advance. Specifically, as follows:

Step 1: Compare tax refund dossiers

The department that handles tax refund dossiers subject to tax refund in advance will base on electronic tax refund dossiers or paper tax refund dossiers to make comparisons. This comparison aims to determine the subjects and cases eligible for tax refund.

- If the dossier is not eligible for tax refund, the system will automatically create and send a Notice of non-refund (form No. 04 TB-HT) to the taxpayer.
- If the dossier is eligible for tax refund, the tax authority shall compare the tax amount requested for refund with the tax declaration dossier, additional declaration dossier, tax liability clearing situation, and tax amount that has been refunded in advance. The refundable tax amount must be declared in accordance with the provisions of law

Step 2: Determine the reconciliation results

The comparison results must determine the cases eligible for tax refund or not eligible for tax refund; tax amounts eligible for refund; non-refundable tax amounts, non-refundable and deductible tax amounts; or the dossier does not have enough information to request the taxpayer to supplement and explain. In case of refund, the refunded tax amount must be determined according to the provisions of Clause 1, Article 34 of Circular 80/2021/TT-BTC.

The comparison results are fully updated in the tax refund proposal form (form No. 03/Qtr-HT).

Note: From January 1, 2025, for taxpayers' tax refund dossiers directly managed by the Large Enterprise Tax Department, Sub-Department of Taxation or Regional Tax Sub-Department, these units will be responsible for handling all dossiers, including appraisal, issuing decisions and tax refund orders.

In addition to the contents amended in Decision 2201/QD-TCT in 2024, other contents still comply with Decision 679/QD-TCT in 2023.

Detail:

Decision No. 2201/QD-TCT

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Dossier of invalidation of tax identification number for individuals and business households from February 06, 2025

On December 23, 2024, the Minister of Finance issued Circular 86/2024 regulating tax registration, effective from February 6, 2025. This Circular details dossiers of tax identification number invalidation for households, business households and individuals.

Accordingly, before terminating the validity of the tax identification number, taxpayers need to fulfill the following obligations: for business households, households and individuals doing business (termination of operation), it is necessary to fulfill the obligation to invoices (if any), submit tax declaration dossiers, pay tax and handle the overpaid tax amount; for business households that move to enterprises, it is necessary to fulfill tax obligations or have a written commitment that enterprises inherit tax obligations; for individuals (dead, missing, incapacitated) must fulfill the tax payment obligation and handle the overpaid tax amount.

The necessary dossiers are as follows:

- **Business households (one-stop-shop):** Information on the termination of operation sent by the business registration authority.
- **Business households and individuals (termination of operation):** Written request made according to form No. 24/DK-TCT.
- **Households and individuals (dead, missing, incapacitated):** Certification papers from competent agencies or information from the National Population Database.
- **Business households, households, and individuals (not operating at the registered address):** Notice of the taxpayer's inactivity according to Article 32 of Circular 86/2024/TT-BTC.
- **Business individuals (termination of business locations):** Notify according to form No. 24.1/DK-TCT to the tax authority managing the revenue.

Note: The tax identification number of the representative is not terminated when the business household, individual business household terminates its operation

How to write the latest tax registration declaration for business households and individuals in 2025

From February 6, 2025, the form of tax registration declaration for business households and individuals will be made according to Form No. 03-DK-TCT issued together with Circular 86/2024/TT-BTC dated December 23, 2024 of the Ministry of Finance. Specifically, as follows:

Steps to fill out the declaration form:

1. Select the object: Check the box "Business households", "Business individuals" or "Business individuals of countries sharing borders"

2. Personal information/head of business household:

- **Vietnamese:** Write your full name, date of birth, personal identification number, phone, email.
- **Foreigners/overseas Vietnamese:** Write your full name, date of birth, gender, nationality, type of legal documents and information (number, date of issue, place of issue), permanent address, current address (if any), phone, email.

3. Tax agent information: If there is a tax agent, fill in all information.

4. Business location information:

- Store/Brand Name
- Business address (specify the address if there is a fixed location, write the residential address if there is no fixed location)
- Address to receive tax notices (if other than business address)
- Main Business Scope
- Activity start date
- VAT calculation method (choose to declare or presumptuous).

5. Signature: The representative of the household/business individual shall sign and clearly state his/her full name. The tax agent (if any) also declares the information.

Subjects subject to tax registration:

- Enterprises, organizations and individuals register under the inter-agency one-stop shop mechanism.
- Organizations and individuals that register directly with tax authorities: Economic organizations, non-business units, other organizations, foreign organizations and individuals, foreign contractors, foreign suppliers, organizations and individuals that deduct and pay on their behalf, oil and gas operators, households, business individuals, etc individuals with income subject to PIT, individuals who are dependents, organizations and individuals authorized to collect.

Detail:

[*Circular 86/2024/TT-BTC*](#)

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On January 8, 2025, the General Department of Taxation issued Official Letter 98/TCT-CS answering problems related to [Decree 103/2024/ND-CP](#) of the Ho Chi Minh City Tax Department on late payment of land use levies and land rents according to the above Decree. In this regard, the General Department of Taxation has the following opinions:

"Pursuant to Clauses 2 and 3, Article 257 of the Land Law 2024; Clause 2, Article 50, Clause 9, Article 51 of Decree 103/2024/ND-CP, in case the land user has been approved by a competent state agency for land prices before the effective date of the Land Law 2024, the provisions of Clause 2, Article 257 of the Land Law 2024 and Clause 2, Article 50 shall not apply, Clause 9, Article 51 of Decree 103/2024/ND-CP."

Accordingly, if the land price has been approved before the effective date of the Land Law 2024, the new provisions of the Land Law 2024 and Decree 103/2024 on late payment will not apply.

Cases of exemption from land use levy

- Allocation of land, change of land use purpose, grant of certificates within the residential land quota to war invalids, sick soldiers who are unable to work, and households of martyrs who no longer have their main laborers; poor people, households and individuals being ethnic minorities living in disadvantaged areas; residential land for people displaced due to natural disasters; allocation of residential land when the State recovers residential land without satisfying compensation conditions; land at the cemetery project for burial for policy beneficiaries.
- Changing the land use purpose from non-residential land to residential land due to household separation for ethnic minority households and poor households in difficult areas.
- Residential land within the quota for allocation of residential land to households and people with meritorious services to the revolution.
- Social housing projects, housing for the armed forces, renovation of apartment buildings.
- Other cases at the proposal of ministries, branches, provincial-level People's Committees and prescribed by the Government

Detail:

[Official Letter 98/TCT-CS](#)

Form of dossier to report on the implementation of bidding activities

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On December 31, 2024, the Ministry of Planning and Investment issued Circular 23/2024/TT-BKHDT effective from March 1, 2025, detailing the form of dossier of requirements, assessment report, appraisal report, inspection and report on bidding activities, applicable to agencies, organizations and individuals that carry out or are related to bidding activities.

Reporting time

- **Ministry of Planning and Investment:** Report to the Prime Minister in the second quarter of the year following the reporting period.
- **Ministries, ministerial-level agencies, government-attached agencies, other central agencies, provincial-level People's Committees, state-owned enterprises:** Send reports on the National Procurement Network System before February 1 of the following reporting period. If the time of reporting coincides with a holiday or holiday, the time of reporting is the first working day after a holiday or holiday.
- **Investors and bid solicitors:** To send annual reports on the implementation of bidding activities at the request of the Department of Planning and Investment, units assigned to manage bidding activities

The content of the report:

- **The Ministry of Planning and Investment:** Annually, summarize and report to the Prime Minister on the implementation of bidding activities nationwide.
- **Ministries, ministerial-level agencies, government-attached agencies, other central agencies, provincial-level People's Committees, state-owned enterprises, other agencies and organizations:** Submit an annual report on the tendering situation within your area, sector, and management domain to the Ministry of Planning and Investment via the National Public Procurement Network System or in writing (if there is a confidentiality requirement).
- **Departments of Planning and Investment and units assigned to manage bidding activities:** Support government ministries, agencies, state-owned enterprises, and other organizations in monitoring and compiling annual tender reports from investors and tendering parties.
- **Investors and bid solicitors: Report on the implementation of bidding activities** of their bidding packages and projects to the Department of Planning and Investment, the unit assigned to manage bidding activities

Detail:

[Circular 23/2024/TT-BKHDT](#)



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Guidelines for registering extracurricular tutoring business activities in Dak Nong

On February 10, 2025, the Department of Planning and Investment of Dak Nong Province issued a detailed document guiding the registration of business activities for organizations and individuals conducting extra classes outside of school who wish to collect tuition fees from students. This guideline is issued to implement Circular 29/2024/TT-BGĐT, which takes effect from February 14, 2025, regulating tutoring and extra classes.

Tùy thuộc vào nhu cầu và quy mô, các tổ chức cá nhân có thể lựa chọn một trong các hình thức đăng ký kinh doanh sau: hộ kinh doanh cá thể; doanh nghiệp tư nhân, công ty TNHH 1 thành viên hoặc 2 thành viên trở lên; công ty cổ phần; công ty hợp danh; hợp tác xã.

Notes for teachers:

- Teachers are not prohibited from establishing business households; however, teachers in public schools are not allowed to organize, run, or manage extra classes but can only participate in teaching extra classes under contract. Therefore, public school teachers are not allowed to register a business to offer extra classes.
- Public school teachers are also not allowed to establish and manage businesses or cooperatives.

Records and procedures:

Detailed information about the application and procedures for business registration for each type is published on the administrative procedure resolution information system of Dak Nong province (<https://dichvucong.daknong.gov.vn>) and the national business registration portal (<https://dangkykinhdoanh.gov.vn>). Organizations and individuals can submit applications online according to the instructions.

Receiving and processing agency:

- **Department of Finance and Planning of districts and cities:** Appraising and issuing business household and cooperative registration certificates.
- **The Business Registration Office** under the Department of Planning and Investment: Appraises and issues registration certificates for various types of enterprises.

Difficulties and solutions:

Mr. Phan Thanh Hai, Director of the Department of Education and Training of Dak Nong Province, stated that the education sector is facing many difficulties in the issue of extra tutoring due to limited funding. The Department is advising the provincial People's Committee to develop a separate resolution on extra tutoring to suit the local situation.

Detail:

[*Circular 29/2024/TT-BGDDT*](#)



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In Vietnam, IC&P has been operating for many years and has gradually established itself in the field of consulting (accounting-tax, investment and mergers and acquisitions consulting, corporate legal consulting, management consulting and other related issues in corporate operations). Our customers are mainly foreign-invested enterprises (FDI).

Currently, the regulations and policies of the Tax Authority are increasingly strict while businesses cannot anticipate possible risks due to not grasping the current legal regulations.

We are pleased to serve you with the following services:

- Tax Agent (Quarterly Tax Report, Annual Tax Finalization);
- Review tax risks;
- Supporting procedures for establishing and closing the company;
- VAT and PIT refund;
- Consulting on the preparation of dossiers for determining the price of related-party transactions;
- Procedures for handling tax problems (tax exemption, reduction, fines, etc.);
- Other management and administrative consulting and support services.

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

Thank you very much !



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