

DOCUMENTS FOR THE WORKSHOP

(Attached to the Invitation letter No. dated / / 2020)

I. Regarding the tax policy:

The current tax policy does not distinguish between traditional business activities and e-commerce business activities. The tax collection for e-commerce business activities is currently implemented in accordance with the provisions under the Tax Laws (Value Added Tax, Corporate Income Tax, Personal Income Tax), and the guiding tax regulations of the Tax Laws, the Law on Tax administration (“LTA”), Circular No. 103/2014/TT-BTC dated 9 August 2014 of the Ministry of Finance guiding the implementation of tax obligations of the overseas organizations and individuals doing business in Vietnam or earning income in Vietnam and the other related specialized legal documents. According to the above legal documents:

- For the entities operating under Vietnamese laws:
 - If the annual revenue is from VND 01 billion or more, the entity shall declare and pay the Value Added Tax (“VAT”) under the credit method (with the tax rate corresponding to each type of goods and services specified under the Law on VAT); and declare and pay Corporate Income Tax (“CIT”) under the declaration method (20% CIT rate would be applied on the taxable income).
 - If the annual revenue does not exceed VND 01 billion, the entity shall declare and pay the VAT under the deemed method (at the VAT rate corresponding to each activity as specified under the VAT Law), and declare and pay CIT at the deemed rate on the revenue from goods sale and service provision (except for the case where the business establishment whose annual revenue is not more than VND 1 billion but voluntarily registering to apply the VAT declaration on credit method).
- For the overseas organizations doing business in Vietnam or earning income in Vietnam, with no permanent establishment in Vietnam (collectively referred to as foreign contractors) doing e-commerce business activities: The buyers of e-commerce products being an organization established and operating under Vietnamese laws, the organization registered to operate under the Vietnamese laws, other organizations and business individuals, the buyers are obliged to withhold, declare, and pay tax on behalf of the overseas organizations; or the foreign contractors can engage the tax agents to fulfill their tax obligations as prescribed.
- For the business households and business individuals: According to the Law on VAT and the Law on Personal Income Tax (“PIT”), the business individuals, regardless of whether they do traditional business or e-commerce business, are subject to VAT and PIT if they generate annual revenue of over VND100 million.

II. Regarding the tax administration:

1. Under the LTA No. 38/2019/QH14 dated 13 June 2019:

Pursuant to Clause 3, Article 27 of the LTA 2019:

On 13 June 2019, the LTA No. 38/2019/QH14 was issued and came into effect from 01 July 2020, which stipulates that overseas suppliers who have no permanent establishment in Vietnam and conduct e-commerce business, digital-based business (abbreviated in Vietnamese as "NCCNN") is responsible for, directly or via authorization, the registration, declaration and payment of taxes as provided under Clause 4 Article 42 as follows:

“Article 42. Principles of tax declaration and tax assessment

...

4. In the case of e-commerce business, digital based business and other services provided by overseas suppliers without a permanent establishment in Vietnam, such overseas supplier is obliged to, directly or via authorisation, conduct tax registration, tax declaration and tax payment in Vietnam in accordance with guidelines provided by the Minister of Finance.”

In addition, at Clause 3 Article 27 of the Law on Tax administration No. 38/2019/QH14 above, there are provisions on the responsibilities and obligations of the commercial banks in withholding and paying tax obligations on behalf of the overseas suppliers as follows:

“Article 27. Responsibility and rights of the commercial banks

...

3. Withholding and paying the tax liabilities in accordance with the tax laws on behalf of the overseas organizations and individuals doing e-commerce business activities that generate income in Vietnam.”

2. Under the Decree No. 126/2020/ND-CP dated 19 October 2020 of the Government, guiding a number of articles of the LTA:

- Point 3 Article 30 of Decree No. 126/2020/ND-CP stipulates:

“Article 30. Responsibility and rights of the commercial bank, intermediary payment service provider:

...

3. Withholding and payment of tax liabilities on behalf the overseas suppliers who do not have a permanent establishment in Vietnam, and conduct e-commerce business, digital-based business with Vietnamese organizations or individuals (hereinafter referred to as the “overseas suppliers”) in accordance with Clause 3 Article 27 of the LTA as follows:

a) If the overseas supplier has not registered, declared and paid taxes, the commercial bank, the intermediary payment service provider shall withhold and pay tax on behalf in accordance with tax regulations corresponding to each product, goods or services which the individual buyer in Vietnam pays to the overseas supplier doing e-commerce business, digital-based business.

b) The General Department of Taxation shall coordinate with relevant authorities to determine and publish the names and website addresses of the overseas suppliers who have not yet registered, declared and paid taxes that the buyers of good and services perform transactions with. On that basis, the General Department of Taxation shall notify the name and website

address of the overseas suppliers to the commercial banks, the payment intermediary service providers so that they can determine the transaction accounts of the overseas suppliers to withhold and make payment of tax liabilities regarding the transactions in which the buyers being Vietnamese individuals remitted to the transaction accounts of the overseas suppliers.

c) In case an individual buys goods or services from an overseas supplier and pays by card or the other payment methods which the commercial bank or intermediary payment service provider cannot perform withholding, payment of tax on behalf, the commercial bank and the intermediary payment service provider shall be responsible for monitoring the amount remitted to the overseas suppliers and monthly send information to the General Department of Taxation using the form issued by the Ministry of Minister of Finance.

d) Every month, the commercial bank or the intermediary payment service supplier shall be responsible to declare and remit to the State Budget the amount of tax withheld, paid on behalf of the overseas suppliers using the forms issued by the Minister of Finance.

3. The draft Circular guiding a number of articles of the LTA contains the proposed provision on e-commerce as follows:

Article 3. Interpretation of terms used in this Circular

In this Circular, the terms below are construed as follows:

1. "E-commerce business activities" are to conduct a part or the whole process of commercial activities via electronic devices connected to the Internet, mobile telecommunications networks or other open networks.
2. "Digital based business" is the provision of services via the Internet or electronic network and the nature of such provision is essentially automated with minimal or no human intervention and cannot be done without using information technology.

...

Article 4. Tax declaration and tax payment in foreign currencies and exchange rate

1. Tax declaration and payment in a freely convertible foreign currency includes the following cases:

...

- d) tax declaration and tax payment for e-commerce businesses, digital-based businesses of the overseas suppliers in accordance with regulations.

...

CHAPTER IX

TAX ADMINISTRATION ON E-COMMERCE BUSINESS, DIGITAL BASED BUSINESS ACTIVITIES PROVIDED BY OVERSEAS SUPPLIERS WHO DO NOT HAVE A FIXED PLACE OF BUSINESS IN VIETNAM

Article 84. Organisations, individuals who are responsible for the tax registration, declaration and payment on the e-commerce business, digital based business

1. Overseas suppliers who do not have a fixed place of business in Vietnam conducting e-commerce business, digital based business with the organizations and individuals in Vietnam (hereinafter referred to as the “overseas suppliers”) being considered as having a permanent establishment in Vietnam.
2. Organizations and individuals in Vietnam who purchase goods and services from the overseas suppliers.
3. Organizations, tax agents incorporated under Vietnam laws who are authorized by the overseas suppliers to handle tax registration, declaration and payment in Vietnam.
4. Commercial banks, intermediary payment service providers and organizations and individuals who have rights and obligations relating to e-commerce business, digital based business activities of the overseas suppliers.

Article 85. Registration to carry out electronic tax transactions

1. The overseas suppliers shall register to carry out electronic tax transactions together with the tax registration via the General Department of Taxation's (“GDT”) web portal, ensuring the following conditions are met: Being capable to access and use Internet; having an email address for the transactions with the directly managing tax office.
2. The overseas suppliers are allowed to register multiple bank accounts to handle electronic tax payment, register an official email address to receive all notifications during the electronic transaction process with the directly managing tax office.
3. After successfully implementing the initial tax registration, the GDT’s web portal will send information on the username and password of the electronic transaction account to the taxpayer's registered email in order to make tax declaration and tax payment on the GDT’s web portal.

Article 86. Using authentication code for the electronic transactions

The overseas suppliers, or authorised organisations, tax agents who carry out electronic tax transactions with the directly managing tax office are allowed to use the authentication code for

electronic transactions which is issued by the directly managing tax office and sent to the email address registered with the tax office.

Article 87. Tax code number

1. A 10-digit tax code number is issued to an overseas supplier.
2. A withholding 10-digit tax code number is issued to the authorised organisations or tax agents who are incorporated under Vietnam laws, or the commercial banks, financial institutions, or intermediary payment service providers who remit money to the overseas suppliers.

Article 88. Tax registration handled directly by the overseas suppliers

1. First time tax registration:

The overseas suppliers carry out tax registration directly under form No. 01/NCCNN promulgated together with this Circular on the web portal of the GDTal.

2. Change on the tax registration information:

The overseas suppliers submit the application to change its tax registration information under form No. 01-1/NCCNN promulgated together with this Circular to the directly managing tax office via the GDT's web portal.

Article 89. Tax declaration and calculation handled directly by the overseas suppliers

1. Overseas suppliers declare tax online on the GDT's web portal , using electronic authentication code and send electronic tax declaration dossiers to the directly managing tax office as follows:
 - a) Overseas suppliers declare and pay tax on a quarterly basis.
 - b) Electronic tax return follows Form No. 02/NCCNN enclosed with this Circular.
 - c) Tax amounts are calculated on the basis of the revenue earned by overseas suppliers in Vietnam in accordance with tax regulations (point 2 Article 12 and point 2 Article 13 of Circular No.103/2014/TT-BTC) for each product or service applicable to foreign organizations and individuals doing business in Vietnam or earning income in Vietnam.
2. In case overseas suppliers find mistakes after the completion of tax declaration and calculation procedures, the adjustment shall be made as follows:

- In case payment for the declared tax amount is not yet due, overseas suppliers are allowed to adjust the payable tax amount arising in Vietnam. Overseas suppliers shall make a new tax return according to Form No. 02/NCCNN enclosed with this Circular.
 - In case the deadline for payment of the declared tax has been overdue, overseas suppliers are allowed to adjust only if it increases the tax payable amount. Overseas suppliers shall make additional declarations according to Form No. 02/NCCNN enclosed with this Circular.
3. After overseas suppliers have made tax declaration, calculation and adjustment, the directly managing tax office shall grant 01 (one) identification number of the payable amount and notify overseas suppliers, and transfer the relevant data to the State Treasury at the same time.
4. Principles for determining revenue generated in Vietnam for tax declaration and calculation are as follows:
- a) Types of information used to identify purchasing transactions arising in Vietnam conducted by organizations (individuals) as follows:
- Information about the payment made by organizations (individuals) in Vietnam (credit card information based on BIN number, bank account information or similar information that purchasing organizations (individuals) use to pay overseas suppliers).
 - Information about the residence status of organizations (individuals) in Vietnam (information about payment address, shipping address, home address or similar information of which purchasing organizations (individuals) notify overseas suppliers).
 - Information about access by organizations (individuals) in Vietnam (information about country calling codes of the SIM card, IP address, location of fixed lines or similar information of the purchasing organizations (individuals)).
- b) In order to determine a transaction arising in Vietnam for tax declaration and calculation purposes, overseas suppliers shall:
- Use 02 (two) non-conflicting types of information including information about payment made by organizations (individuals) in Vietnam and information about the residence status (or information about access) of organizations (individuals) in Vietnam as mentioned above.
 - In case the information about payment made by organizations (individuals) is not able to be collected or conflicts with the remaining information, overseas suppliers

are allowed to use 02 (two) non-conflicting types of information including information about the residence status of organizations (individuals) in Vietnam and information about the access of the organizations (individuals) in Vietnam.

Article 90. Tax payment handled directly by overseas suppliers

1. For overseas suppliers:

After receiving the identification number of the payable amount informed by the directly managing tax office, overseas suppliers use the registered bank account to pay tax either in foreign currency or Vietnamese Dong electronically to the State Budget revenue account, following the guidance on the GDT's web portal, ensuring to use the correct identification number of the payable amount sent by the directly managing tax office.

2. In cases overseas suppliers has a tax overpayment compared to the declared tax payable amount, the overpaid amount shall be automatically offset against the payable tax amount in the subsequent tax declaration and payment period.

Article 91. Authorisation of tax registration, tax declaration and tax payment of the overseas suppliers

1. In case an overseas supplier authorizes an organization or tax agent incorporated under Vietnamese laws (hereinafter referred to as an “authorized party”), the authorized party shall be responsible for the tax compliance procedures (including tax registration, tax declaration, and tax payment) following the authorisation agreement signed with the overseas supplier. Based on the authorised scope and the responsibility of each party specified under the authorization agreement, the authorized party shall carry out the required tax procedures for overseas supplier specified under Articles 88, 89 and 90 of this Circular.

- At least 05 (five) days before performing the first time tax compliance procedures specified in the authorization agreement, the overseas supplier must notify the directly managing tax office by submitting the application to change the tax information registration under the form No. 01-1 / NCCNN promulgated under this Circular, enclosed with relevant supporting documents.
- The overseas supplier is responsible for providing fully and accurately necessary documents, records, and information related to the tax compliance procedures under the authorisation agreement signed between the two parties.
- In case the taxpayer signs an authorization agreement with a tax agent, the legal representative of the tax agent must sign and affix with a seal of such tax agent on the session of “Legal representative of the taxpayer” on the documents transacted

with tax authorities. The tax return must include the full name and number of the practicing certificate of the tax agent's employee. Tax documents and transaction documents prepared by the tax agent must be within the authorised scope specified under the tax service agreement signed between the parties.

2. The authorized party is responsible for providing accurately and promptly the documents requested by the tax authorities to prove the accuracy of the tax declaration, tax payment and proposed tax exempted / reduced tax amount (if any).
3. The directly managing tax office is responsible for providing the email account and password to access the GDT's web portal to the authorized party so that the authorised party could carry out the authorized tax compliance procedures, and sending notices related to the authorized tax compliance procedures during the course of conducting electronic transactions to the email address of the authorized party.

Article 92. Responsibilities of tax authorities in the tax administration of the e-commerce, digital-based business activities conducted by overseas suppliers

1. The General Department of Taxation (“GDT”) is the directly managing tax office for overseas suppliers, who is responsible to grant tax code numbers to overseas suppliers, receive the tax declaration and handle other tasks related to the tax declaration and tax payment of overseas suppliers.
2. Update the list of overseas suppliers that register to directly declare tax on the GDT's web portal.
3. Tax authorities in Vietnam have the right to coordinate with tax authorities in foreign countries in exchanging and urging the overseas suppliers to declare and pay taxes; retrospectively collect tax from the overseas suppliers if it is proved that overseas suppliers untruly declare and pay tax; coordinate with the other State agencies to implement and take measures as prescribed by laws in case overseas suppliers fail to comply with tax obligations in Vietnam.

Article 93. Tax administration system

1. The tax administration system for e-commerce business, digital-based business activities is built, managed and operated by the GDT (hereinafter referred to as the tax administration system). The tax administration system aims to receive and respond to information related to tax registration, tax declaration and payment of the overseas suppliers.
2. Storing information from the tax declarants and information exchange on the System.

3. Connecting and exchanging information on e-commerce business, digital-based business activities with the systems of the traders and organizations who provide service and e-commerce platform.
4. Connecting with the e-commerce management portal, national one-stop portal, national e-commerce payment system, integrated electronic payment utilities and the related systems for exchanging, integrating and processing information for the purpose of managing e-commerce business and digital-based business activities.

Article 94. Responsibilities of relevant organizations and individuals in Vietnam in case overseas suppliers fail to register, declare and pay tax on the GDT's web portal

If overseas suppliers fail to make tax registration, tax declaration and payment in Vietnam as prescribed in Articles 88, 89, and 90 of this Circular, relevant organizations and individuals in Vietnam shall have the following responsibilities:

1. In case organizations that register for business and operate under Vietnamese laws purchase goods or services from overseas suppliers, the buyer is obliged to declare, withhold and pay the payable tax amount on behalf of the supplier. Where overseas suppliers have declared and paid tax in Vietnam with regard to revenues and incomes generated from supplying goods or services to organizations in Vietnam, overseas suppliers must notify purchasing organizations in Vietnam so that purchasing organizations do not withhold and pay the payable tax amounts on behalf of overseas suppliers.
2. In case individuals purchase goods or services from overseas suppliers, commercial banks or intermediary payment service providers shall withhold and pay on their behalf in accordance with Point 3a, Article 30 of Decree No 126/2020/ND-CP dated 19 October 2020 of the Government.
3. The GDT shall coordinate with relevant competent authorities to determine and disclose names and website addresses of the overseas suppliers that have not yet registered, declared and paid taxes, whom the buyer of goods or services carry out transaction with. On that basis, the GDT shall notify names and website addresses of overseas suppliers to commercial banks, payment intermediary service providers so that these organizations can determine overseas suppliers' transaction accounts and withhold and pay tax on behalf of overseas suppliers with regard to the payment transactions made by buyers being individuals in Vietnam to the transaction accounts of overseas suppliers.
4. In case individuals purchase goods or services from overseas suppliers with payment by card or other forms that commercial banks or intermediary payment service providers cannot withhold, pay tax on behalf, then commercial banks and payment intermediary service providers shall be responsible for monitoring the amount of money transferred to

such overseas suppliers and send information to the GDT by the 10th of the month under Form No. 03/NCCNN enclosed with the Circular.

5. On a monthly basis, commercial banks, intermediary payment service providers shall be responsible for declaring and paying the withheld tax amount on behalf of overseas suppliers to the State budget under Form No. 03/NCCNN enclosed with this Circular.

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CHAPTER XI

EFFECT OF IMPLEMENTATION

Article 96. Effectiveness

1. This Circular shall be in full force and effect from ... 2021

.....

4. The tax registration, declaration and payment by overseas suppliers who do not have a fixed place of business in Vietnam stipulated under Articles 88, 89 and 90 of this Circular shall be carried out from the time when the GDT notifies its activation of the portal system for tax registration, declaration and payment by the Overseas Suppliers.

If the system comes into operation after the effective date of this Circular, Overseas Suppliers shall monitor revenue arising in Vietnam from the effective date of this Circular, then perform tax registration, declare and pay tax (including taxes arising from the effective date of this Circular) in the first quarter from the time the system comes into operation. No late payment interest will be charged for the tax amount accrued from the effective date of the Circular to the first quarter the Overseas Suppliers declare and pay taxes when the system comes into operation.



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Form No: 01/NCCNN
*(Promulgated under the
Circular No. /2020/TT-BTC
ngày / /2020 of the Ministry
of Finance)*

THE TAX REGISTRATION

(For overseas suppliers who do not have permanent establishments in Vietnam doing e-commerce business in Vietnam registered through the web portal of General Department of Taxation)

TAX CODE This session is for the *tax offices* to key in

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Expected 15 minutes to complete

BEFORE START REGISTRATION

Please prepare the following documents to attach to this declaration:

- a) Business Registration Certificate (or other equivalent documents), translated into English (or Vietnamese) and the translation is notarised (with required information at least includes: Name of enterprise, establishment date, location country).
- b) Certificate of tax identification number (or the-like), translated into English (or Vietnamese) and the translation is notarised (with required information at least includes: Enterprise name, establishment date, tax code).
- c) Appointment Letter of the legal representative in Vietnam

The tax registration form will be processed within 01 working day. If accepted, an email will be sent to the registered mailbox.

INFORMATION OF THE DECLARING ENTERPRISE

1. The full name of the company / organization / multinational company

Click or tap here to enter text.

2. Establishment date under the Certificate (or similar)

Click or tap to enter a date.



3. Email address

Click or tap here to enter text.

4. Address in the country where the enterprise was established

Click or tap here to enter text.

5. The country where the enterprise was established

Choose an item.

6. Postal code of the country where the enterprise was established

Click or tap here to enter text.

7. The tax code in the country where the enterprise was established

Click or tap here to enter text.

INFORMATION OF THE OWNER OF THE DECLARING ENTERPRISE

8. The full name of the owner of the enterprise

Click or tap here to enter text.

9. Passport Number

Click or tap here to enter text.

10. Email address

(This shall be the email address to receive information regarding electronic transactions with tax authorities)

Click or tap here to enter text.

11. Mobile phone number

(including international telephone area codes)

Click or tap here to enter text.

APPOINTMENT OF LEGAL REPRESENTATIVE IN VIETNAM (IF ANY)

12. Full name of the legal representative

Click or tap here to enter text.

13. Email address

(This shall also be the email address to receive information regarding electronic transactions with tax authorities)

Click or tap here to enter text.

14. Mobile phone number (if any)

(Mobile phone number in Vietnam if any)

Click or tap here to enter text.

INFORMATION OF TAX PAYMENT

15. Bank account to pay taxes

No	Name of bank	Address	SWIFT code	Account number	Name of bank account owner
1					
2					

ATTACHMENTS

Accepted format of file: .pdf, .jpeg, .jpg, .png, .tif, .tiff, .xlsx, .xlxs

16. Certificate of enterprise establishment registration (or other equivalent documents)

(Translated into English (or Vietnamese) and the translation is notarised (with required information at least includes: Name of enterprise, establishment date, establishment country)).



Upload

Maximum size: 1 MB

17. Certificate of tax identification number of the country where the enterprise was established



Maximum size: 1 MB

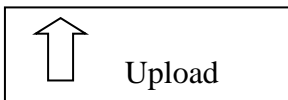
18. Appointment letter of the legal representative in Vietnam (if any)



Maximum size: 1 MB

19. Other files

(Include letters or requests relating to the application)



Maximum size: 3 MB

ACKNOWLEDGEMENT

On behalf of the enterprise declared at Session 1, I hereby confirm:

- All information listed above is true and I am responsible for the declared information.
- By submitting this tax registration form, the enterprise shall at the same time register for electronic transactions in the tax field with the tax authorities.
- The enterprise and its authorized legal representative shall be responsible for declaring and paying tax in accordance with Vietnamese laws.

SUBMIT

(After pressing to submit, 01 verification code will be sent to the registered email as at Session 10 and 13 (if any), please check your email and enter the verification code)



Form No: **01-1/NCCNN**
(Promulgated under the Circular No. /2020/TT-BTC ngày / /2020 of the Ministry of Finance)

**DECLARATION
 FOR ADJUSTMENT, SUPPLEMENTATION OF TAX REGISTRATION
 INFORMATION**

(For overseas suppliers who do not have permanent establishments in Vietnam doing e-commerce business, digital based business and other services in Vietnam registered through the web portal of General Department of Taxation)

Name of the tax payer:

Tax code:

Address of the head office:.....

We would like to supplement, update tax registration items as follows:

No	Item (1)	Old information registered (2)	New information to be registered (3)
1	1. Information to change Example: 3. Email address		
2	2. Information to supplement Example: 15. Bank account to pay taxes		

Taxpayer declares that all information above is accurate and takes full responsibility under laws with the declared information./.

....., date month year

**TAX PAYER or LEGAL REPRESENTATIVE
 OF TAX PAYER**

Signed/sealed (if any)

INSTRUCTION:

- Column (1): Select the items on the initial tax registration form that need to be amended and/or supplemented

- Column (2): The system will automatically display the latest registered information.
- Column (3): Taxpayer to declare the amended / supplemented tax registration information.

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TAX DECLARATION FOR E-COMMERCE BUSINESS IN VIETNAM

(For overseas suppliers declaring directly with the tax authorities)

[01] Tax period: Quarter year

[02] First time: [03] Supplemented time:

[04] Name of the taxpayer:

[05] Address [06] The country where the head office is located: [07] Postal code

[08] Telephone: [09] E-mail:

[10] Payment currencies: USD VND [11] From the country that has Double Tax Treaty with Vietnam: Yes No

[12] Transaction objects: (You can choose both if applicable) Good Services

[13] Name of tax agent (if any):

[14] Tax code:

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[15] Address: [16] Ward/Commune: [17] Province/City:

[18] Telephone: [19] Fax: [20] E-mail:

[21] Contract of tax agent No:.....dated.....

A. For the transaction of digital-based services arising in Vietnam

Currency unit:

Description of the transaction	Value Added Tax (VAT)			Corporate Income Tax (CIT)				Total amount of tax payable to the State budget
	Taxable revenue	Deemed rate	VAT payable	Taxable revenue	Deemed CIT rate	Amount of tax exempted / reduced under Double Tax Treaty	CIT payable	
(1)	(2)	(3)	(4)=(2)x(3)	(5)	(6)	(7)	(8)=(5)x(6)-(7)	(9)=(4)+(8)
Total:								

Total VAT and CIT payable in this period (In words):.....

B. For the sale of goods in Vietnam

Currency unit:

<i>Description of the transaction</i>	<i>Corporate Income Tax (CIT)</i>			
	<i>Taxable revenue</i>	<i>Deemed CIT rate</i>	<i>Amount of tax exempted / reduced under Double Tax Treaty</i>	<i>CIT payable</i>
(1)	(2)	(3)	(4)	(5)=(2)x(3)-(4)
Total:				

Total CIT payable in this period (In words):.....

Attachments:

I hereby confirm that the above declared information is accurate and take full responsibility under laws with the declared information./.

..., date.....moth... year....

CERTIFIED TAX AGENT OFFICER

Full name:

Tax Agent Certificate No:.....

TAXPAYER or LEGAL REPRESENTATIVE OF TAXPAYER

(Affixed with the e-signature)

The VAT and CIT rate on taxable revenue follow the provision of Circular No. 103/2014 / TT-BTC dated 6 August 2014, attached to Form No. 02 / NCCNN.

1. Deemed VAT rate (%) on taxable revenue applicable to the business activities:

No	Business activities	Deemed VAT rate
1	Services, machinery and equipment leasing, insurance; construction, assembly and installation not associated with the supply of materials, machinery and equipment	5
2	Production, transportation, services attached to goods; construction, assembly and installation associated with the supply of materials, machinery and equipment	3
3	Other business activities	2

2. Deemed CIT rate (%) on taxable revenue applicable to the business activities:

No	Business activities	CIT rates as a percentage (%) of taxable turnover
1	Trading: distribution and supply of goods, raw materials, supplies, machinery and equipment; distribution and supply of goods, raw materials, supplies, machinery and equipment associated with services in Vietnam {including supply of goods in the form of on-the-spot import and export (except for processing of goods for foreign organizations and individuals); supply of goods on delivery terms of the international commercial terms – Incoterms}	1
2	Services, lease of machinery and equipment, insurance, lease of drilling platforms	5
	Except for:	10
	- Management service for restaurants, hotels and casinos - Derivative financial services	2
3	Lease of aircraft, aircraft engines, aircraft spare parts and sea going vessels	2
4	Construction and installation where the tender includes or excludes supply of raw materials or machinery and equipment	2
5	Other production or business activities and transportation (including sea and air transportation)	2
6	Assignments [transfer] of securities, certificates of deposit, offshore reinsurance and commission for ceding reinsurance	0,1
7	Loan interest	5
8	Income from royalties	10

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TAX DECLARATION FOR E-COMMERCE BUSINESS IN VIETNAM

(For commercial banks, intermediary payment service providers to declare and pay taxes on behalf of the Overseas Supplier)

[01] Tax period: Month year

[02] First year

[03] Supplemented time

[04] The Vietnamese party withholds and pays tax on behalf:

[05] Address: **[06] Ward/Commune:** **[07] Province/City:**

[08] Telephone: **[09] Fax:** **[10] E-mail:**

[11] Name of tax agent (if any):

[12] Tax code:

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[13] Address: **[14] Ward/Commune:** **[15] Province/City:**

[16] Telephone: **[17] Fax:** **[18] E-mail:**

[19] Contract of tax agent No.....dated.....

Currency unit: Vietnam dong

Content	Bank account in overseas	Taxable revenue excluding VAT	Date of payment	Value Added Tax (VAT)			Corporate Income Tax (CIT)				Total tax payable to the State Budget
				VAT taxable revenue	Deemed VAT rate	VAT payable	CIT-taxable revenue	Deemed CIT rate	Exempted/reduced tax amount under the Double Tax Treaty	CIT payable	
(1)	(2)	(3)	(4)	(5)	(6)	(7=5x6)	(8)	(9)	(10)	[11=(8x9)-(10)]	(12)=(7)+(11)

1. Oversea supplier A											
2. Oversea supplier B											
.....											
Total:											

Total amount of VAT and CIT payable (In words)::.....

I hereby confirm that the above declared information is accurate and take full responsibility under laws with the declared information./.

Attachments:.....

CERTIFIED TAX AGENT OFFICER

Full name:

Tax Agent Certificate No:.....

..., date....month... year.....

TAXPAYER or LEGAL REPRESENTATIVE OF TAXPAYER

(Signature and seal with full name and title)

Note: (*) If there are many business activities incurred in the tax period, please specify each business activity in details.