



東協及印度稅務指南(越南篇)

Guide to Taxation in ASEAN & India (Vietnam)

越南稅務重點

Vietnam Tax Highlights



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1.0 投資基本情況

Investment basics

1.1 貨幣制度 Currency

越南盾 (VND)

Vietnam Dong (VND)

1.2 外匯管制制度 Foreign exchange control

除非外匯管制規定特別允許，否則越南個體與個人之交易皆須使用越南盾。在遵循特定規定狀況下，外幣可於會計上和申報時作為功能性貨幣使用。居民與非居民皆可以外幣持有銀行帳戶。持有之外幣在辦理登記且 / 或符合稅務要求後可匯出到境外。

VND must be used in transactions between Vietnamese entities and individuals, unless specifically allowed otherwise under the foreign exchange control regulations. A foreign currency can be used as the functional currency for accounting and reporting purposes, subject to certain conditions. Both residents and nonresidents can hold bank accounts in any currency. Foreign currency may be remitted overseas, although registration and/or tax requirements may need to be met.

1.3 會計原則 / 財務報表 Accounting principles / financial statements

應採用越南會計準則及越南會計系統。上市公司每半年應委任會計師進行查核並申報其財務報表，其他公司則需每年編制、委任會計師查核、並申報法定財務報表。

Vietnamese Accounting Standards and the Vietnamese accounting system apply. Statutory financial statements must be prepared, audited, and submitted annually, except for listed companies whose financial statements are required to be audited and submitted on a semi-annual basis.

1.4 商業組織型態 Principal business entities

包括合股公司、有限責任公司、及私有公司。僅特定產業可由外國公司在當地以設立分支機構方式經營。

These are the joint-stock company, limited liability company, and private enterprise. Branches of foreign corporations are limited to certain industries.

2.0 公司稅制

Corporate taxation

稅率 Rates

公司所得稅率 Corporate income tax rate	20%
分公司稅率 Branch tax rate	20%
資本利得稅率 Capital gains tax rate	20%

2.1 稅務居民 Residence

儘管尚未有居民公司之定義，但通常於越南設立之公司可被視為居民公司。

Residence is not defined, but a corporation generally is considered to be resident if it is incorporated in Vietnam.

2.2 課稅原則 Basis

居民公司按其全球來源所得課稅，非居民公司只針對越南來源所得課稅。居民公司的境外來源所得將比照越南來源所得課公司稅。分支機構與子公司採用相同的課稅方式。

Residents are taxed on worldwide income; nonresidents are taxed only on Vietnamese-source income. Foreign-source income derived by residents is subject to corporate tax in the same way as Vietnamese-source income. Branches are taxed in the same way as subsidiaries.

2.3 課稅所得 Taxable income

按公司利潤課稅，包括附屬公司或分公司(附屬單位)之利潤。應稅收入包含了從事銷售貨物、提供服務、出售或租賃資產、轉讓財產、股份或事業機構、與其他經濟個體之合資活動、及金融活動所獲得之所得。

Tax is imposed on a company's profits, which include the profits of affiliates and branches (dependent units). Taxable revenue includes income from the sale of goods; the provision of services; the leasing or sale of assets; the transfer of property, shares, or a business; joint venture operations with other economic entities; and financial operations.

2.4 稅率 Rate

標準公司稅率為 20%。從事石油、天然氣、以及天然資源產業之公司則須按項目類別適用 32% 至 50% 不等之公司稅稅率。

The standard corporate rate is 20%. The rate for enterprises operating in the oil and gas and natural resource sectors ranges from 32% to 50%, depending on the project.

2.5 附加稅 Surtax

無

There is no surtax.

2.6 最低稅負制 **Alternative minimum tax**

無

There is no alternative minimum tax.

2.7 股利所得稅 **Taxation of dividends**

越南公司給付予其法人股東之股利不須納稅。

Dividends paid by a company in Vietnam to its corporate shareholders are not subject to tax.

2.8 資本利得 **Capital gains**

不另行課徵資本利得稅，所有資本利得須依標準公司稅率 20% 課徵公司所得稅。轉讓之價格將以轉讓合約中實際成交價為基準，惟無合約價格時或合約價格不符合常規時將以公允市場價格為準。

There is no separate capital gains tax; gains are taxed at the standard corporate tax rate of 20%. The transfer value is based on the actual price in the transfer contract, although a deemed fair market value will be used if no contract price is available or if the price stated in the contract is deemed not to be on arm's-length terms.

2.9 虧損 **Losses**

營運虧損得自損失發生年度後五年內抵減應稅所得。營運虧損不得抵減發生損失年度以前之課稅所得。轉讓不動產和投資項目的虧損可抵減當年度之營業利潤。集團公司間的虧損不可相互抵減。

Losses may be carried forward to offset taxable income for up to five consecutive years after the year in which the losses are incurred. The carryback of losses is not permitted. Losses from transfers of real property and investment projects may be offset against profits from normal business operations in the same tax period. Group loss relief is not allowed.

2.10 境外稅額扣抵 **Foreign tax relief**

已繳納境外稅款得以扣抵越南稅，惟須以稅前所得作基準。可扣抵額度以境外收入應繳納的越南稅額為限。

Foreign tax paid may be credited against Vietnamese tax, but must be determined based on pretax income. The credit is limited to the amount of Vietnamese tax payable on the foreign income.

2.11 持股免稅規定 **Participation exemption**

參閱前述“2.7 股利所得稅”。

See under “Taxation of dividends.”

2.12 控股公司制度 Holding company regime

無

There is no holding company regime.

2.13 租稅優惠 Incentives

參與於政府所鼓勵投資計畫或在社會經濟地位較不利地區從事商業活動者可各別享 10% (為期 15 年，若事先取得許可則最多可延期至 30 年) 及 17% (為期 10 年) 優惠稅率。租稅減免 (最長可享四免九減半) 可自下列兩者先到達年度開始適用：開始生產利潤的第一年或開始生產收入第四年。既存公司若擬進行新專案時，若符合條件亦可適用租稅優惠。

Preferential tax rates of 10% (for 15 years with a possible extension for up to 30 years with prior approval) and 17% (for 10 years) are available for taxpayers engaged in encouraged investment projects or in socio-economically disadvantaged locations, respectively, as stipulated by the government. A tax holiday of up to four years and a 50% tax reduction for up to nine years are available from the first profit-making year or the fourth revenue-generation year, whichever comes first. Current taxpayers with new projects also are entitled to tax incentives, subject to certain conditions.

3.0 企業稅務遵循

Compliance for corporations

3.1 課稅年度 Tax year

課稅年度與會計年度相同。如果公司的會計年度為非歷年制，則必須通知稅務機關，並僅允許季末作為課稅年度截止日。

The tax year is the fiscal year. A company must notify the tax authorities if its fiscal year differs from the calendar year and, in such a case, only a quarter-end fiscal year is allowed.

3.2 合併申報 Consolidated returns

越南不允許採用合併申報，每家法律上為獨立個體之公司都須獨立進行納稅申報。

Consolidated returns are not permitted; each company with independent legal status is required to file a separate return.

3.3 申報和繳納 Filing and payment

儘管毋須每季辦理公司所得稅暫繳申報，然而公司需根據預估數於每季繳納暫繳稅款。納稅人應在會計年度結束的 90 日之內進行年度申報。若暫繳稅款與年度公司所得稅應納稅額之差額達 20% 以上，應加徵滯納金。

Provisional quarterly corporate income tax returns are not required, but a company is required to make quarterly provisional corporate income tax payments based on estimates. An annual declaration/filing must be made within 90 days after the fiscal year-end date. Any shortfall exceeding 20% between the provisional corporate income tax payments and the annual corporate income tax liability is subject to a late payment penalty.

3.4 罰款 Penalties

罰款適用於未申報、逾期申報或申報不實等情事。對逾期納稅的納稅人按日加徵 0.03% 之罰款；對短漏報所得者加徵 20% 之罰款；若為逃稅行為，則處以更嚴厲之處罰（可達 300%）。

Penalties apply for failure to file, late filing or the filing of a fraudulent return. Taxpayers are subject to an extra 0.03% penalty per day of late payment, 20% on underreported amounts and more stringent penalties for evasion (up to 300%).

3.5 函釋 Rulings

納稅人可以向地方或國家稅務機關申請預先函釋，澄清特定稅務問題。

A taxpayer can request a tax ruling from the local or the national tax authorities to clarify its specific tax concerns.

4.0 個人稅

Individual taxation

稅率 Rate

個人所得稅率(居民受雇所得) Individual income tax rate (Employment income – resident)	每月課稅所得(越南盾, 百萬) Monthly taxable income(VND million)	稅率 Rate
	不超過 5 Up to 5	5%
	5 至 10 Over 5 to 10	10%
	10 至 18 Over 10 to 18	15%
	18 至 32 Over 18 to 32	20%
	32 至 52 Over 32 to 52	25%
	52 至 80 Over 52 to 80	30%
	大於 80 Over 80	35%
個人所得稅率(非居民受雇所得) (Employment income – nonresident)		20%
資本利得稅率 Capital gains tax rate		通常為 20% Generally, 20%

4.1 稅務居民 Residence

符合下列情況之個人為越南居民：(一)自到達越南之日起的 12 個月內在越南停留總計 183 天以上；(二)在越南有住所；或(三)在一個納稅年度內租用一處住所達 183 天以上，除非該個人在越南停留天數低於 183 天，並可證明其為其他國家之稅務居民。

An individual is resident if he/she: (i) spends 183 days or more in the aggregate in a 12-month period in Vietnam, starting from the date the individual arrives in Vietnam; (ii) maintains a residence in Vietnam; or (iii) has leased a residence for 183 days or more in a tax year, unless he/she is present in Vietnam for less than 183 days and can prove residence in another country.

4.2 課稅原則 Basis

越南居民按其全球所得納稅；非居民僅就其越南境內來源所得納稅。

Vietnamese residents are taxed on their worldwide income; nonresidents are taxed only on Vietnam-source income.

4.3 課稅所得 Taxable income

受雇所得，包括雇主所提供的津貼福利（不論是現金形式還是實物形式）均為應稅所得。股息、

利息(除銀行存款和人壽保險、政府債券外)、證券交易所所得、經營收入達 1 億越南盾以上事業之營利所得，及從事特許經營、繼承、轉讓土地使用權和贈與 / 獲獎得到的其他收入(賭場獲利除外)皆應在越南課稅。個人從貿易或專業服務獲得的利潤，通常與公司利潤以相同的方式課稅。

Employment income, including most employment benefits(whether in cash or in kind), is fully taxable. Dividends, interest(except for interest on bank deposits, life insurance, and government bonds), capital gains derived from securities trading, private business income with annual revenue exceeding VND 100 million, and other income from franchising, inheritance, the transfer of land use rights, and gifts/winnings or prizes (excluding casino winnings) also are taxable. Profits derived from the carrying on of a trade or profession generally are taxed in the same way as profits derived by companies.

4.4 稅率 Rates

越南居民之薪資所得適用 5% 至 35% 的累進稅率。非越南居民適用 20% 的單一稅率。對於非薪資所得，越南居民及非越南居民皆適用 0.1% 至 20% 之稅率。

For employment income, progressive rates ranging from 5% to 35% apply to residents, while nonresidents are subject to a flat rate of 20%.

Income from sources other than employment is taxed at rates ranging from 0.1% to 20%, which apply to both residents and nonresidents.

4.5 資本利得 Capital Gain

居民個人轉讓有限公司、合夥企業、合資企業股權所獲得之資本利得按 20% 稅率課稅。居民個人不論轉讓公開及非公開合股公司之有價證券(例如：股票、期權、債券、國庫券、基金憑證及其他根據《證券法》規範之有價證券)應按成交價格徵收 0.1% 資本利得稅。非居民個人轉讓股票和有價證券應按成交價格徵收 0.1% 的資本利得稅。

Resident individuals are taxable at a rate of 20% on gains from the transfer of shares in limited companies, partnerships, and joint ventures, and 0.1% on sale proceeds from the transfer of securities(e.g., shares, call options on shares, bonds, treasury bills, fund certificates, and other securities according to the Law on Securities) in joint stock companies (whether public or non-public). Nonresident individuals are subject to 0.1% capital gains tax on the sale proceeds of all share and securities transfers.

4.5 資本利得 Capital Gain

居民個人轉讓有限公司、合夥企業、合資企業股權所獲得之資本利得按 20% 稅率課稅。居民個人不論轉讓公開及非公開合股公司之有價證券(例如：股票、期權、債券、國庫券、基金憑證及

其他根據《證券法》規範之有價證券)應按成交價格徵收 0.1% 資本利得稅。非居民個人轉讓股票和有價證券應按成交價格徵收 0.1% 的資本利得稅。

Resident individuals are taxable at a rate of 20% on gains from the transfer of shares in limited companies, partnerships, and joint ventures, and 0.1% on sale proceeds from the transfer of securities (e.g., shares, call options on shares, bonds, treasury bills, fund certificates, and other securities according to the Law on Securities) in joint stock companies (whether public or non-public). Nonresident individuals are subject to 0.1% capital gains tax on the sale proceeds of all share and securities transfers.

4.6 扣除額與免稅額 Deductions and allowances

在特定限制條件下，由員工自付的強制性社會福利提撥、包含社會保險、醫療保險和失業保險的費用可予以稅前扣除。離職津貼、裁員補償金及“非累計”保險給付不予以課稅。其他扣除包括個人扣除額、受扶養眷屬扣除額、自願提撥退休金扣除額和慈善捐款扣除額等。

Subject to certain restrictions, tax deductions are granted for compulsory social security contributions made by employees, including social insurance (SI), health insurance (HI), and unemployment insurance (UI). Severance allowances, redundancy compensation, and “non-accumulative” insurance premiums are not taxable. Other tax deductions include a personal deduction, a dependent deduction, a deduction for voluntary retirement fund contributions, and charitable contributions.

4.7 境外稅額扣抵 Foreign tax relief

已繳納境外稅款得以扣抵越南稅，惟須以稅前所得作基準。可扣抵額度以境外收入應繳納的越南稅額為限。

Foreign tax paid may be credited against Vietnamese tax, but must be determined based on pretax income. The credit is limited to the amount of Vietnamese tax payable on the foreign income.

5.0 個人稅務遵循

Compliance for individuals

5.1 課稅年度 Tax year

曆年制

The tax year us a calendar year.

5.2 申報主體 Filing status

越南不允許合併申報，每位自然人均須單獨進行納稅申報。

Individuals must file separate returns; joint filing is not permitted.

5.3 申報和繳納 Filing and payment

雇主應代扣員工所得稅並向稅務機關繳納。個人必須在下一個課稅年度 3 月 30 日之前辦理申報並繳納稅款。根據 2020/7/1 生效的 38/2019/QH14 稅務行政法，從 2021 年開始，個人稅申報期限將改為年度結束後第 4 個月的最後一天(4 月 30 日)。

Tax on employment income is withheld by the employer and remitted to the tax authorities. An individual must file a tax return and make a final tax payment by 30 March in the year following the assessment year. Starting from 2011, an individual must file tax return by 30 April.

5.4 罰款 Penalties

對逾期納稅的納稅人按日加收 0.03% 之滯納金；對短報金額加徵 20% 之罰款；逃稅行為則處以更嚴厲之處罰(可達 300%)。

Taxpayers are subject to an extra 0.03% penalty per day for the late payment of tax, 20% on underreported amounts, and more stringent penalties for tax evasion(up to 300%).

5.5 函釋 Ruling

納稅人可向當地或國家稅務機關申請預先核釋，以澄清特定稅務問題。

A taxpayer can request a tax ruling from the local or the national tax authorities to clarify its specific tax concerns.

6.0 扣繳稅款

Withholding tax

稅率 Rate

給付性質 Type of Payments	稅務居民 Residents		非稅務居民 Nonresidents	
	公司	個人	公司	個人
股利 Dividends	0%	5%	0%	5%
利息 Interest	20%	5%	5%	5%
權利金 Royalties	20%	5%	10%	5%
技術服務費 Fee for technical services	20%	5%	5%	5%

6.1 股利 Dividends

支付予非居民企業之股利無須辦理扣繳。支付予非居民個人之股利則須適用 5% 扣繳稅率，除非因租稅協定而另予減免。

No withholding tax is imposed on dividends paid to nonresident companies. Dividends paid to nonresident individuals are subject to a 5% withholding tax, unless the rate is reduced under a tax treaty.

6.2 利息 Interest

支付予非居民之利息須適用 5% 扣繳稅率，除非因租稅協定而另予減免。

Interest paid to a nonresident is subject to a 5% withholding tax, unless the rate is reduced under a tax treaty.

6.3 權利金 Royalties

支付予非居民公司之權利金應適用 10% 扣繳稅率；若支付予非居民個人應適用 5% 扣繳稅率，除非因租稅協定而另予減免。因轉讓商標使用權而支付予非居民之收益應適用 5% 增值稅。

Royalties paid to a nonresident company are subject to a 10% withholding tax, and if paid to a nonresident individual then the withholding tax rate is 5%, unless the rates are reduced under a tax treaty. Income derived by a nonresident from the transfer of a right to use a trademark also is subject to a 5% value-added tax(VAT).

6.4 技術服務費 Fees for technical service

基本上支付予非居民之技術服務費通常應適用 5% 扣繳稅率和 5% 增值稅率，除非因租稅協定而另予減免。

A 5% withholding tax generally applies to technical service fees paid to a nonresident(along with 5% VAT), unless the rate is reduced under a tax treaty.

6.5 分公司匯出稅 Branch remittance tax

無

There is no branch remittance tax.

7.0 反避稅制度

Anti-avoidance rules

7.1 移轉訂價 Transfer pricing

越南現行移轉訂價法規與《經濟合作與發展組織》(OECD)的移轉訂價指引接軌。可以適用的移轉定價方法包括：可比較未受控價格法、再售價格法、成本加成法、可比較利潤法及利潤分割法等。納稅義務人應優先採納可比較未受控價格法；若此方法不適用時再採納其他方法。納稅義務人需要證明其採用了適合具體情況的“最佳方法”。納稅義務人亦需依據 OECD BEPS 行動計畫 13 成果報告及相關施行準則準備同期資料。

如果定價政策不符合常規交易原則，稅務機關有權對利潤進行調整。越南現行移轉訂價法規是按“實質重於形式”為原則，因此特定項目支付予關係企業之費用可能被稅務機關否准於稅上認列。此外，納稅義務人可以向稅務機關申請預先移轉訂價協議。

Vietnam has transfer pricing rules that generally follow the OECD guidelines. The following methodologies are permitted: comparable uncontrolled price(CUP), resale price, cost plus, comparable profit, and profit split. The taxpayer is required to prioritize the CUP method; other methods should be applied only after rejection of the CUP. The taxpayer must establish that it is using the “best” method appropriate under the circumstances. Contemporaneous documentation is required under rules that generally follow the BEPS action 13 recommendations. The tax authorities can adjust profits if the pricing strategy is found not to be at arm’s length. The Vietnamese transfer pricing rules also incorporate the “substance over form” principle, leading to certain types of related-party expenses being regulated as nondeductible for corporate income tax purposes. Advance pricing agreements are possible.

7.2 利息扣除限制 Interest deduction limitations

對於從事關係人交易的公司而言，全部利息支出(包括源自關係人或非關係人交易)超過其 20%EBITDA(即：息前，稅前，折舊和攤銷前之收益)之部分，不得認列為稅務費用。財政部已就上述規範進行修正，擬將扣抵上限調整為 30%EBITDA，並採用淨利息成本(即：利息支出扣除銀行存款產生的利息收入)為計算基礎。目前該草案已提交至立法機關(待簽署後生效)。

For entities with related-party transactions, the deductibility of total interest expense(from related and unrelated transactions) is capped at 20% of EBITDA, i.e., earnings before interest, tax, depreciation, and amortization. The Ministry of Finance has submitted a draft amending decree to parliament (which will take effect once signed into law) to increase the cap to 30% of EBITDA with the cap applied to net interest costs (i.e., interest expenses less interest income from bank deposits and lending).

7.3 受控外國公司 Controlled foreign companies

無

There are no controlled foreign company rules.

7.4 錯配安排 Hybrids

無

There are no anti-hybrid rules.

7.5 經濟實質要求 Economic substance requirements

無

There are no economic substance requirements.

7.6 揭露要求 Disclosure requirements

特定跨國企業需提交年度申報表(併同公司稅務申報書)並揭露關係人交易之詳細資訊。此外，應準備移轉訂價文據，包括當地移轉訂價報告、集團主檔報告及國別報告(若有必要)。

Certain multinational enterprises are required to disclose detailed information on related-party transactions by submitting an annual declaration form (along with the corporate tax return), and prepare transfer pricing documentation composed of a local file, master file, and country-by-country report (as necessary).

7.7 出走稅 Exit

無

There is no exit tax.

7.8 一般反避稅條款 General anti-avoidance rule

若僅為了獲取租稅利益為目的而不具備商業理由之交易安排，稅務機關可能拒絕給予租稅協定之利益。

The tax authorities may deny tax treaty benefits by disregarding transactions that were not entered into for commercial purposes but instead only to obtain tax benefits.

8.0 增值稅

Value added tax

稅率 Rates

標準稅率 Standard rate	10%
出口稅率 Export Rate	0%, 5%

8.1 應稅交易 Taxable transactions

大部分商品或勞務銷售須繳納增值稅(Value Added Tax, VAT)，而銷售特定的商品或勞務需要繳納特殊消費稅(Special Sales Tax, SST)。

VAT is levied on most common goods and services, while Special Sales Tax (SST) is levied only on certain types of goods and services.

8.2 稅率 Rates

增值稅稅率為 0%、5% 和 10%；特殊消費稅稅率為 5% 至 150%。

Rates are 0%, 5%, and 10% for VAT, and from 5% to 150% for SST.

8.3 稅籍登記 Registration

任何在越南從事應稅商品之生產及銷售貿易、或提供服務的個人及組織皆須辦理增值稅登記。公司各分支機構或銷售店鋪必須分別登記並對其活動進行納稅申報。分支機構之間的商品轉移，可能需要繳納增值稅。自公司取得事業設立許可的 10 日內必須辦理增值稅登記。沒有商業執照的家庭企業或個人可以在首次申報增值稅時併同辦理增值稅登記。

All organizations and individuals carrying on the production or trading of taxable goods and services in Vietnam must register for VAT purposes. Each branch or outlet of an enterprise must register separately and declare tax on its own activities. Transfers of goods between branches may be subject to VAT. Registration for VAT is required within 10 days of the date the business establishment license was obtained. Business households or individuals without a business license can register for VAT at the same time as their first VAT declaration.

8.4 申報和繳納 Filing and payment

納稅人應在次月第 20 日之前進行申報並繳納增值稅。特定納稅人可按季度申報納稅，期限為次季之 30 日前。

Monthly filing and payment of outstanding VAT must be made by the 20th day of the following month. Quarterly VAT filing and payment are allowed for certain taxpayers, which are due by the 30th day of the following quarter.

9.0 其他公司和個人稅負

Other taxes on corporations and individuals

除非另外說明，此章節介紹之稅負應同時適用於公司及個人。

Unless otherwise stated, the taxes in this section apply both to companies and individuals.

9.1 社會福利提撥 Social security contributions

越南雇主須按員工薪資所得 17%、3%、1%和 0.5 % 提撥予社會保險、醫療保險、失業保險金及勞動事故和職業災害保險。

越南員工須提撥薪資所得(包括薪資、津貼及其他所得)的 8%、1.5%和 1%予社會保險、醫療保險、及失業保險金。

在特定情況下，越南雇主須按外籍員工薪資所得 3% 提撥予醫療保險、3.5% 予社會保險(包含疾病、產假、職業災害及意外備用金)。自 2022 年 1 月 1 日起，雇主對員工社會保險之提撥率將變更為 17.5 %。

在特定情況下，外籍員工須提撥 1.5% 薪資所得予醫療保險。自 2022 年 1 月 1 日起，退休與死亡基金之提撥率將變更為 8%。

For Vietnamese employees, the employer is required to make SI, HI, UI, and labor accident and occupational disease insurance contributions of 17%, 3%, 1%, and 0.5%, respectively.

Vietnamese employees are required to make SI, HI, and UI contributions at rates of 8%, 1.5%, and 1% of the employee's salary, allowances, and other additional income, respectively.

For foreign employees, in certain circumstances, the employer is required to contribute to HI at a rate of 3% and to SI at a rate of 3.5% (including the sickness, maternity, occupational diseases, and accident funds). The employer's contribution to SI will increase to 17.5% on 1 January 2022.

Foreign employees are subject to HI at a rate of 1.5% in certain circumstances, and will be subject to retirement and death fund contributions at a rate of 8% as from 1 January 2022.

9.2 薪酬稅 Payroll tax

無

There is no payroll tax.

9.3 資本稅 Capital duty

無

There is no capital duty.

9.4 不動產稅 Real property tax

地方政府針對使用房地產進行課稅(例如：土地租賃稅、土地使用費)。

The municipal authorities levy tax (e.g., land rental tax, land use fees) on the use of real property.

9.5 轉讓稅 Transfer tax

無

There is no transfer tax.

9.6 印花稅 Stamp duty

針對特定類別的資產將課徵 0.5% 至 15% 印花稅，其中包含不動產。

A stamp duty of 0.5% to 15% is levied on certain types of assets, including real property.

9.7 淨財富稅 / 淨值稅 Net wealth / net worth tax

無

There is no net wealth/ worth tax.

9.8 繼承稅 / 遺產稅 Inheritance / estate tax

價值超過 1 千萬越南盾的繼承和贈與應按 10% 稅率課徵所得稅。

Inheritances and gifts above VND 10 million are subject to income tax at 10%.

9.9 其他 Other

對外國組織提供商品與勞務所獲得的收入(單純貿易交易除外)須按給付額 0.1% 至 15% 辦理外國承包商扣繳稅(Foreign Contractor Withholding Tax, FCWT)，該扣繳稅款性質上為公司所得稅和增值稅組合而成。

Foreign contractor withholding tax is imposed on income from the provision of goods and services by nonresident entities(except on income from pure trading transactions with a delivery point to the border of Vietnam), which is comprised of corporate income tax and VAT at a total combined rate ranging from 0.1% to 15%.

10.0 租稅協定

Tax treaties

越南已與其他國家或地區簽訂約 80 個租稅協定，但尚未加入經濟合作暨發展組織之多邊公約。欲了解越南租稅協定詳情，請詳 Deloitte 國際稅務網站。

Vietnam has concluded approximately 80 tax treaties. Vietnam has not signed the OECD multilateral instrument (MLI). For information on Vietnam's tax treaty network, visit Deloitte International Tax Source

11.0 稅務機關

Tax authorities

財政部、稅務總局及省市稅務局。

Provincial tax departments; General Department of Taxation; Ministry of Finance.



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