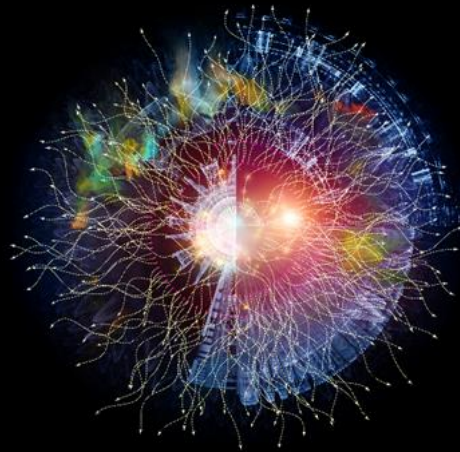


Vietnam | 21 Jul 2021



## Alert on tax return submission during the applicable term of Decision No. 16/CT-TTg Official Letter No. 6770/CTTPHCM-KK issued dated 19 July 2021

Dear Valued Client,

Deloitte Vietnam would like to send the **Tax Alert** regarding waiver of tax administrative sanctions on late submission of tax return pursuant to Official Letter No. 6770/CTTPHCM-KK issued by Ho Chi Minh City tax authority dated 19 July 2021.

Pursuant to Official Letter No. 6770/CTTPHCM-KK issued on 19 July 2021 by Ho Chi Minh City Tax Department, the following cases will not subject to tax administratively penalty caused by not timely submit the tax return due to Covid-19 pandemic:

- **Organization or individual whose the based office and address (permanent or temporary residence) are located in the isolated region, isolated area;**
- **Individual who is in quarantine period according to a decision or notice of the Competent State Agency due to the Covid-19 pandemic;**
- **Organization and individual under strict social distancing period according to the decision of the Prime Minister.**

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You can also access our [website](#) to view other Deloitte Vietnam's Tax Alerts and Newsletters.

Should you have any questions or need any assistance, please contact our Tax specialists.

**With warm regards,**

**Deloitte Vietnam**

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