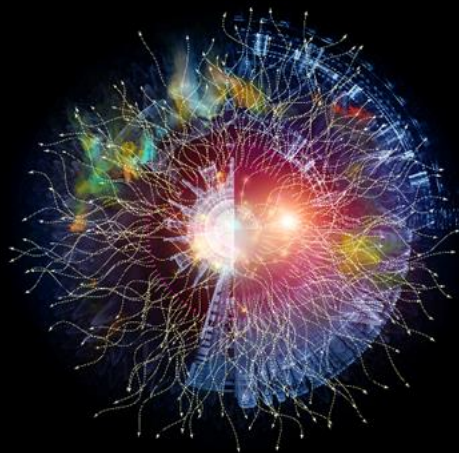


ベトナム | 2021 年 7 月 23 日



首相決定第 16 号適用期間中における確定申告に 関するアラート

2021 年 7 月 19 日付オフィシャルレター

No.6770/CTTPHCM-KK

各位

いつもお世話になっております。

Deloitte ベトナムは、2021 年 7 月 19 日付でホーチミン市税務当局が発行したオフィシャルレター No.6770/CTTPHCM-KK に基づき、確定

ハノイ事務所

原田 潤一

JSG Director

+84 24 710 50118

junharada@deloitte.com

申告書の提出が遅延した場合の税務行政処分
の免除についての Tax Alert をお送り致しま
す。

当オフィシャルレターに基づき、以下のケー
スに該当する場合、Covid-19 パンデミックの
影響により確定申告書の提出に遅延が生じた
場合であっても、税務行政上のペナルティの
対象とはなりません。

- 隔離地域、区域内に本拠地となる事務所
および住所（恒久的または一時的な居住
地）を有する組織または個人
- 国家が管轄する機関の Covid-19 パンデミ
ックに関する決定、通知により、隔離期
間中にある個人
- 首相決定により、社会的隔離措置の対象
となっている組織及び個人

弊社が発行する他のアラートは[私共のホーム
ページ](#)よりご覧いただけます。

ご不明な点やご質問がございましたら、弊社
の税務担当者までお問い合わせください。

宜しくお願い致します。

Deloitte Vietnam

伊藤 貴大

JSG Manager

+84 24 710 50249

takahito@deloitte.com

ホーチミン事務所

高石 元

JSG Director

+84 28 710 14342

gtakaishi@deloitte.com

高田 航希

JSG Manager

+84 28 710 14587

ktakada@deloitte.com

Hanoi Office

15th Floor, Vinaconex Tower,
34 Lang Ha Street, Dong Da District,
Hanoi, Vietnam
Tel: +84 24 7105 0000
Fax: +84 24 6288 5678

www.deloitte.com/vn

Ho Chi Minh City Office

18th Floor, Times Square Building,
57-69F Dong Khoi Street, District 1,
Ho Chi Minh City, Vietnam
Tel: +84 28 7101 4555
Fax: +84 28 3910 0750

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Vietnam

In Vietnam, services are provided by separate and independent legal entities, each of which may be referred to or known as Deloitte Vietnam.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2021 Deloitte Vietnam Tax Advisory Company Limited