



## Notable contents of Decree No. 91/2022/ND-CP of the Government

On 30 October 2022, the Vietnam Government issued Decree No. 91/2022/ND-CP (“Decree 91”) amending and supplementing some articles of Decree No. 126/2020/ND-CP (“Decree 126”) dated 19 October 2020 on tax administration. Decree 91 will take effect from 30 October 2022.

In this Alert, we would like to highlight the notable contents of this Decree as follows:

### Updates on quarterly provisional Corporate Income Tax (“CIT”) payment

- **The total amount of provisional CIT payment for four (04) quarters must not be less than 80% of total CIT payable upon finalization.** Previously was CIT payment for the first 03 quarters must not be less than 75% of total CIT payable at year-end.
- If there is any underpaid provisional CIT liability, the late payment interest would be applied on the outstanding amount **counting from the next day after the deadline of the 4th quarter CIT payment.**
- The regulation on provisional CIT payment will be **retrospectively applied from the tax assessment year 2021 onwards.**
- If the taxpayers paid the provisional CIT payment of the first 03 quarter less than 75% of the total CIT payable upon finalization for the tax assessment year 2021, they could apply the guidance in Decree 91 provided that the late payment interests shall not increase.

### Updates on Personal Income Tax (“PIT”) return submission

- When the income payer is subject to quarterly/ month PIT declaration but there is **no PIT withheld in that quarter/ month, withholding PIT filing is not required** for such quarter/ month.

### Updates on the disclosure of information from e-commerce platforms

- E-commerce platform service providers in Vietnam are **obliged to provide the information of e-commerce transactions conducted on their platforms**, including seller’s name, tax identification number or personal identification number or ID/passport number, address, phone number, and sales revenue.
- Such information must **be reported on quarterly basis** through the General Department of Taxation’s web portal.

We will keep you posted on subsequent detailed guidance on this Decree, when available.

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