

베트남 | 2022 년 02 월



*사회경제적 회복 및 발전 프로그램과 관련
제 43/2022/QH15 호 결의에 따른 세금 감면 면제에 관한
제 15/2022/ND-CP 호 시행령에 대한 뉴스*

*Alert on Decree 15/2022/ND-CP on tax exemption, reduction
policies following the Resolution 43/2022/QH15 of the Socio-
Economic Development and Recovery Program*

한국 고객사 분들께,

2022 년 1 월 28 일, 정부는 제 43/2022/QH15 호 결의에 따라 세금 감면 면제에
관한 제 15/2022/ND-CP 호 시행령 (“제 15 호 시행령”)를 공표하였습니다.
제 15 호 시행령의 주목할 만한 내용은 아래와 같습니다:

1. 2022 년 부가가치세 ("VAT") 10%에서 8%로 인하

적용 대상: 현재 10% VAT 세율이 적용되는 상품 및 서비스

적용 제외 대상: 제 15 호 시행령에 첨부된 부록 1에 규정된 세금 감면 대상이 아닌 상품 및 서비스:

- 통신, 정보 기술;
- 재정; 은행; 증권; 보험;
- 부동산 사업;
- 금속 생산 및 조립식 금속 제품 제조, 광업 (석탄 채굴 제외), 코크스 생산, 정제 석유, 화학 제품 및 화학 제품 생산;
- 특별소비세가 부과되는 상품 및 서비스.

VAT 감면율:

- 공제방식 (Deduction method) 으로 VAT 를 계산, 신고하는 사업자: 적용 대상 상품 및 서비스에 대해 8% VAT 세율 적용;
- 직접방식 (Direct method) 으로 VAT 를 계산, 신고하는 사업자 (매출에 대한 비율): 적용 대상 상품 및 서비스에 대한 VAT 계산 비율에 20% 감면.

VAT 감면 적용 절차: VAT 계산서에 직접 감면적용 (VAT 계산서 작성은 제 15 호 시행령을 참조하십시오)

유효 기간: 2022 년 2 월 1 일부터 2022 년 12 월 31 일까지.

2. 본 시행령은 2022 년의 과세연도에 베트남에 Covid-19 예방 및 통제 활동을 위한 기업 및 조직의 기부금, 후원금을 세무상 공제비용으로 처리하도록 허용합니다.

제 15 호 시행령은 기부금 및 후원금을 받은 단체 및 손금산입을 위해 지원 증빙서류를 자세히 규정합니다.

또한 딜로이트는 COVID-19 로 인해 발생하는 세금 이슈에 관한 지침 문서를 참고를 위한 별도의 자료실을 준비했습니다. 이 [링크](#)를 통해 접속하셔도 됩니다.

딜로이트의 다른 세무뉴스를 참고하려고 하시면 딜로이트 [웹사이트](#)에 방문해주십시오.

관련하여 궁금하거나 지원이 필요한 사항이 있으면 언제든지 연락주시기 바랍니다



Bui Tuan Minh
Tax Partner – KSG Leader
+84 24 7105 0022
mbui@deloitte.com



Son Won Sik
KSG Director – HN office
+84 93 445 6850
wonsikson@deloitte.com



Kim Sun June
KSG Associate Director –
HCMC office
+84 90 119 7014
sunjunkim@deloitte.com



Park Eun Sil
Tax Manager – HN office
+84 90 220 4587
eunsiipark@deloitte.com

감사합니다

[딜로이트 베트남 한국서비스팀](#)

Dear Valued Client,

On 28 January 2022, the Government officially issued Decree 15/2022/ND-CP (“Decree 15”) guiding on tax exemption, reduction per Resolution No. 43/2022/QH15. The key points of Decree 15 are summarized below:

1. Reduce Value Added Tax (“VAT”) from 10% to 8% for the period from 01 February 2022 to 31 December 2022

Subjects of application: goods and services currently subject to the 10% VAT rate

Exclusions: Details of goods and services not subject to VAT reduction are specified in Appendix I issued with Decree 15, including the following groups of goods and services:

- The telecommunications and information technology industries;
- Financial services including banking; securities and insurance;
- Real estate business;
- Metal production and manufacture of prefabricated metal products, mining industry (excluding coal mining), production of coke, refined petroleum, and production of chemicals and chemical products; and
- Goods and services subject to special sales tax.

VAT reduction:

- Business applying credit method: apply 8% VAT rate for goods and services subject to the application (Apply reduction directly on VAT invoices);

- Business applying direct method (percentage on revenue): reduce the VAT rate by 20% for goods and services subject to the application.

Procedure to apply VAT reduction: Apply reduction directly on VAT invoices (please refer to Decree 15 for guidance to write VAT invoices)

Effective period: From 01 February 2022 to 31 December 2022.

2. The Resolution allows to treat contribution expenses and sponsorship expenses of enterprises and organizations for Covid-19 prevention and control activities in Vietnam as tax deductible expenses for the tax period 2022

Decree 15 details the recipients of donations and sponsorships and the supporting documents to claim deductible expenses for certain support and sponsorship expenditures.

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

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

With warm regards,

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

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