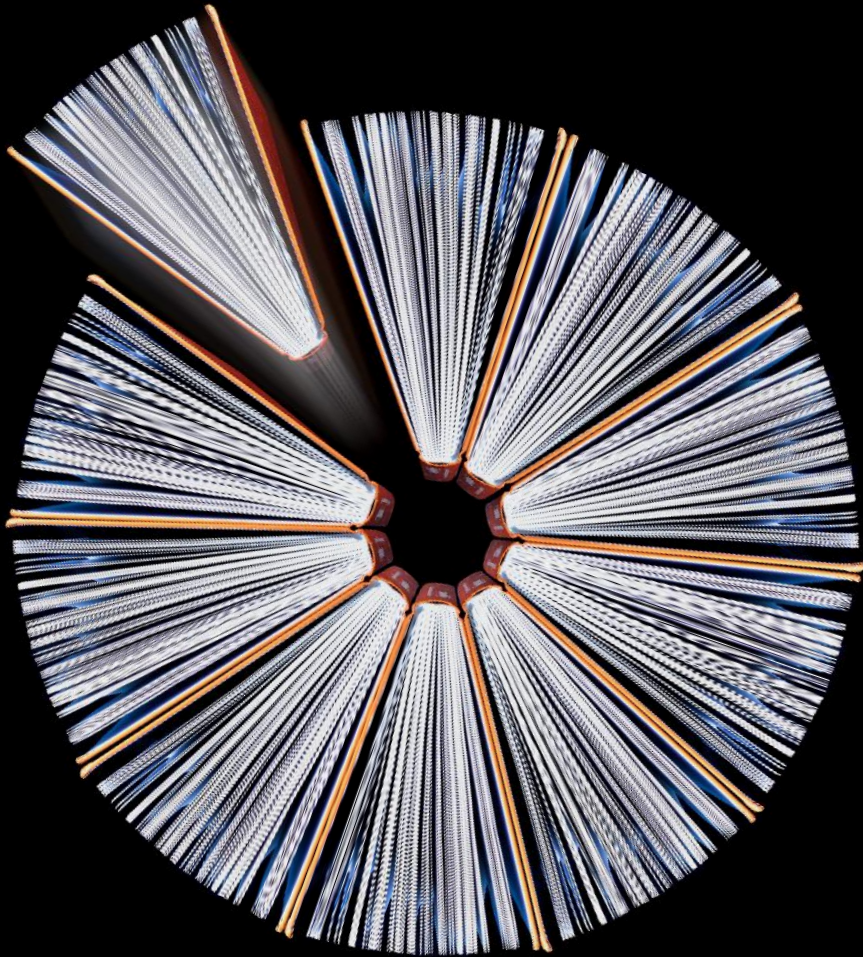


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## 세무뉴스

제42/2024/QH15호 결의에 따라  
부가가치세 ("VAT") 감면에 대한 지침을  
제공하는 제72/2024/ND-CP호 시행령

2024년 7월



# 제 42/2024/QH15 호 결의에 따라 부가가치세 ("VAT") 감면에 대한 지침을 제공하는 제 72/2024/ND-CP 호 시행령

2024년 6월 30일, 정부는 제 142/2024/QH15 호 결의에 따라 VAT 감면에 대한 지침을 제공하는 제 72/2024/ND-CP 호 시행령 ("제 72 호 시행령")을 공표하였다. 주목할 만한 사항은 아래와 같다:

## 적용대상:

- 현재 10% VAT가 부과되는 상품 및 서비스

## 제외대상:

- 제 72 호 시행령의 부록 I 에 자세히 명시된 일부 상품 및 서비스는 VAT 감면 대상이 아니다. 구체적으로:
  - 정보 및 통신 기술
  - 금융 서비스 (은행, 증권, 보험)
  - 부동산 사업
  - 금속 생산, 조립식 금속 제품, 광물 채굴 (석탄 채굴 제외), 해탄 생산, 정제 석유, 화학 제품 생산
  - 특별소비세가 적용되는 상품 및 서비스

## VAT 감면:

- 공제 방법을 적용하는 기업: 적격 상품 및 서비스에 8% 세율을 적용한다.
- 직접법 (수익 대비 백분율)을 적용하는 기업: 적격 상품 및 서비스에 적용된 VAT 세율의 20% 감면한다.

## VAT 감면 신청 절차

- VAT 계산서에 직접 감면을 반영한다 (계산서 발행은 제 72 호 시행령의 지침에 따라 작성됨)
- VAT 감면 상품 및 서비스의 신고는 제 72 호 시행령에 첨부된 부록 IV 의 양식 01 번으로 작성하고 VAT 신고서와 같이 제출한다.

## 유효 기간:

- 2024년 7월 1일부터 2024년 12월 31일까지.

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