

Vietnam | 2020年6月



個人所得税計算のための新しい扶養控除の適用に関するアラート | Alert on the application of the new threshold of family circumstance deduction for Personal Income Tax calculation

決議第 954/2020 / UBTVQH14 に基づく扶養控除の適用に関するガイダンス | Guidance on the application of family circumstance deduction pursuant to Resolution No. 954/2020/UBTVQH14

各位

お世話になっております。

2020年6月23日、税務総局は、2020年6月2日に国会常務委員会によって発効された決議第954/2020/UBTVQH14（「決議954」）に従い、個人所得税（「PIT」）計算のための新しい扶養控除の適用に関するガイダンスを提供する、公式文書 No. 2546/TCT-DNNCN（「OL2546」）を発行しました。詳細は下記の通りです。

1. 新しい扶養控除は次のように適用されます：
 - 月次申告の場合、2020年7月分の個人所得税申告から適用されます。（期限：2020年8月20日）
 - 四半期申告の場合、2020年第3四半期分の個人所得税申告から適用されます。（期限：2020年10月30日）
2. 2020年度の納税期間のうち、上記以前の月次申告／四半期申告については、2020年度の年次確定申告時に新しい扶養控除を適用して、個人所得税負債を修正することになります。

弊社による他の Alert は[ホームページ](#)よりご覧いただけます。

本件に関するお問い合わせは、右記連絡先までお知らせくださいますようお願い申し上げます。

宜しくお願い致します。

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