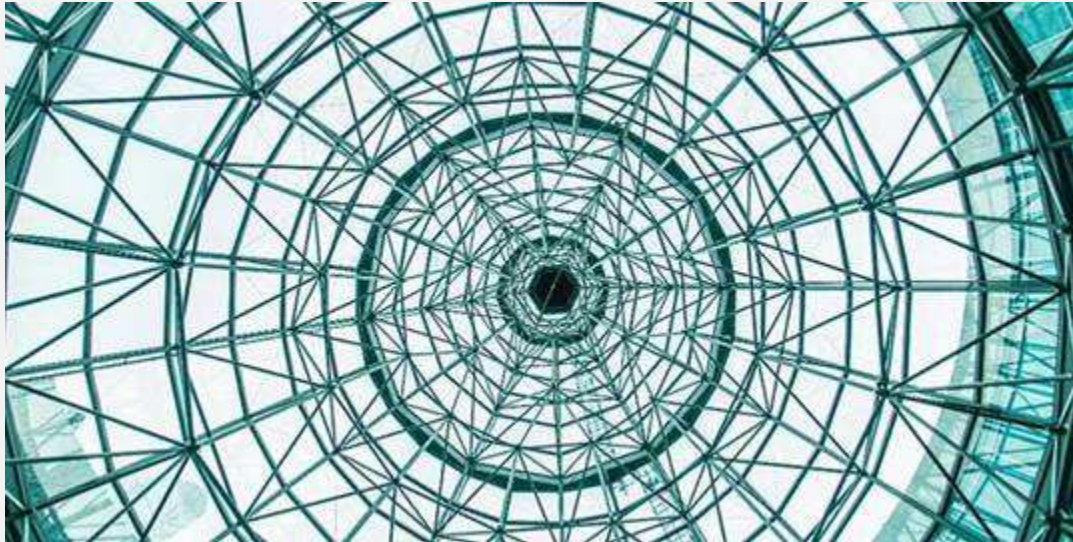


베트남 | 2020 년 6 월



## 법인소득세 세무뉴스

매출액 2,000 억동 미만 법인에 대한 2020 년 법인세 30% 감면  
대한 결의안 업데이트

한국 고객사 분들께,

베트남 국회는 2020 년 6 월 19 일 기업,  
협동조합 및 기타 비사업 조직에 대해  
2020 년에 납부해야 할 법인소득세 ("CIT")  
30%를 감면하는 결의안을 통과하였습니다.  
구체적으로:

### 적용대상:

CIT 법률에 따라 과세소득이 발생하며  
2020 년에 매출액이 2,000 억동 미만의  
업체:

- 베트남 법률에 따라 설립된 영리업체
- 협동조합법에 따라 설립된 조직

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- 베트남법률에 따라 설립된 기타 비영리 단위 및 조직

**발효일:**

- 동 결의안은 서명일로부터 45 일 후에 발효되며 2020 년의 과세연도에 적용될 예정입니다
- 정부는 결의안 시행에 대한 지침을 발표할 예정입니다
- 납세자는 2020 년에 분기별 CIT 선납세액 및 연말 확정신고시 감면된 세액을 자체적으로 산출함

**추가 확인이 필요한 사항:**

- 역년과 다른 재무연도를 적용한 기업에 대한 결의안 적용
- 외화로 회계장부를 기록한 기업의 경우 베트남동으로 매출전환
- 기업이 세금 감면을 적용하기 위해 필요한 절차 (예: 세금신고 혹은 통지 절차 등)

관련하여 궁금하신 내용이나 지원이 필요하신 사항은 언제든지 연락주시시오.

**감사합니다**

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