



신규규정

2020년 6월 2일 국회 상임위원회는 개인소득세 ("PIT") 기본공제금액 변경에 관한 제945/2020/UBTVQH14호 결의를 ("제945호 결의") 발행하였으며 세부 내용은 다음과 같습니다:

구분	신규 공제금액 (VND/월)	기존 공제금액 (VND/월)
납세자의 본인 공제액	11,000,000	9,000,000
부양가족 공제액	4,400,000	3,600,000

발효일

- 제954호 결의는 2020년 7월 1일부터 효력이 발생할 예정이며 2020 과세연도부터 적용됨;
- 제954호 결의는 2020년 7월 1일부터 효력이 발생하지만 2020 과세연도 개인소득세 연말 확정신고시 신규 기본공제액을 2020년 1월부터 6월까지의 기간에 소급적용하여 재계산함.

신규 공제기준 최초 적용시점

- 신규 공제금액 적용 시점 대해 제954호 결의 지침은 아래 두가지 경우로 해석 될 수 있습니다
 - 해석 1: 신규 공제금액은 2020년 7월부터 지급되는 소득 및 이에 대한 PIT 원천징수 시점부터 적용; 또는
 - 해석 2: 신규 공제금액은 세금 신고 납부기한이 2020년 7월인 2020년 6월 및 2020년 2분기 (2020년 4월부터 6월까지) 소득부터 적용.
- Deloitte의 의견으로는 PIT는 현금주의 과세 원칙이므로 2020년 7월부터 지급되는 소득에 대해 신규 공제금액을 적용하는것이 현행 PIT 규정에 부합한다고 판단하고 있습니다. 조세당국은 적용 시점과 관련하여 추가 세부지침을 발행할 예정이며 이와 관련한 내용을 계속 업데이트 드릴 예정입니다.

Contact us



Thomas McClelland
National Tax Leader
+84 28 7101 4333
tmcclelland@deloitte.com



Bui Ngoc Tuan
Tax Partner
+84 24 7105 0021
tbui@deloitte.com



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



Phan Vu Hoang
Tax Partner
+84 28 7101 4345
hoangphan@deloitte.com



Dinh Mai Hanh
Tax Partner
+84 24 7105 0050
handinh@deloitte.com



Suresh G Kumar
Tax Partner
+84 28 7101 4400
ksuresh@deloitte.com



Vo Hiep Van An
Tax Partner
+84 28 7101 4444
avo@deloitte.com



Vu Thu Nga
Tax Partner
+84 24 7105 0023
ngavu@deloitte.com



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



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

Hanoi Office

15th Floor, Vinaconex Building,
34 Lang Ha Street, Dong Da District,
Hanoi, Vietnam.
Tel: +84 24 7105 0000
Fax: +84 24 6288 5678

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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