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Tax Administration



DRAFT CIRCULARS

Draft Circular on tax administration

Recently, the Ministry of Finance has been seeking comments from relevant ministries, business organizations and enterprises on the Draft Circular guiding a number of articles of the Law on Tax Administration No. 38/2019/QH13 and Decree No. 126/2020/ND-CP of the Government.

The Draft Circular regulates the contents of tax declaration, tax calculation, tax distribution; handling tax, late payment interest, and fines; tax exemption and reduction; tax inspection; tax administration for e-commerce business, digital-based business, etc., which are expected to have significant impacts on tax compliance of businesses.

Notably, the Ministry of Finance issued a ruling to guide that until the above Circular is issued and takes effect, for the contents not specified in the Law on Tax Administration No. 38/2019/QH13 and Decree No. 126/2020/ND-CP, the taxpayers continue applying the current circulars until being replaced or supplemented, such as Circular No. 156/2013/TT-BTC, Circular No. 92/2015/TT-BTC, Circular No. 130/2016/TT-BTC, Circular No. 26/2015/TT-BTC, etc. *(referred in Official Letter No. 1938/BTC-TCT dated 26 February 2021 of the Ministry of Finance)*

Deloitte Vietnam has published a Tax Alert dated 17 March 2021 to update on notable contents of this Draft Circular. You can access our website for reference.

(Official Letter No. 1914/BTC-TCT dated 25 February 2021, Official Letter No. 1938/BTC-TCT dated 26 February 2021 issued by the Ministry of Finance)

Draft Circular on the application of risk management in tax administration

The Ministry of Finance has recently issued an Official Letter to seek comments of relevant ministries, agencies and organizations on the Draft Circular on the application of risk management in tax administration.

The Draft Circular comprehensively regulates the application of risk management in all tax administration functions, e.g. tax registration; tax declaration; tax debt management and enforcement of tax administrative decisions; tax refund; tax audit; tax inspection; invoices management and other tax administration functions.

The Draft also public the criteria for assessment of taxpayers' compliance with the tax law, criteria for classification of taxpayer's risk level, which are applicable to businesses and individuals. Thereby, the taxpayers can make self-assessment of their compliance level to improve the voluntary compliance.

In addition, the Draft regulates a number of cases for key supervision by Tax authorities to apply appropriate tax management measures, which are taxpayers with signs such as having banking transactions showing suspicious signs; the legal representative is prosecuted for tax violations; there are signs of high tax risks under key topics, etc.

(Official Letter No. 2543/BTC-TCT dated 12 March 2021 issued by the Ministry of Finance)

GUIDANCE RULINGS

The affiliated branch is not required for tax re-registration when changing the accounting method

In case a branch of the company (13-digit tax code) converts the accounting method from independent method to dependent method, the branch is required to change the information of tax registration only, no need to implement the tax re-registration.

In case the company's branch converts the accounting method from independent method to dependent method, at the end of the fiscal year when making Corporate Income Tax ("CIT") declaration, the company shall centralize the CIT declaration at the head office, including the tax incurred by the branch.

(Official Letter No. 6268/CTHN-TTHT dated 01 March 2021 issued by Hanoi Tax Department)

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Corporate Income Tax



GUIDANCE RULINGS

Note on a gift of insurance fee for customers

In case the enterprise promotes its sales in the form of giving "life insurance package" to customers (other than their employees, and the program was registered with the Department of Industry and Trade), and the contracting party's name is the customer's name and invoice is issued to customer instead of the enterprise, accordingly the incurred insurance fee is not deductible for CIT purpose.

As for the customer receiving the insurance package as gift, the income earned is not subject to Personal Income Tax ("PIT") pursuant to prevailing regulation.

(Official Letter No. 153/TCT-CS dated 14 January 2021 issued by the General Department of Taxation)

Provisions for unemployment allowance is non-deductible expense

Provisions for unemployment allowance are not deductible expenses upon determining CIT taxable income because they do not fall into the cases of provisions under the guidance of the Ministry of Finance.

(According to other rulings, actual payment in line with Labor Code is still allowed for deduction when calculating CIT taxable income).

(Official Letter No. 1276/CTHN-TTHT dated 09 February 2021 issued by Ho Chi Minh City Tax Department)

Issuing invoices under invoice suspension enforcement

The act of using sale invoices, while the Tax authority has an enforcement decision by notifying that invoices are no longer valid, is considered the act of using illegal invoices. Accordingly, the Tax authorities can collect incurred tax amount (if any) due to illegal use of invoices. In particular:

- Such invoices are no longer valid, both sellers and buyers will be imposed administrative penalty for using illegal invoices;
- Buyers are not allowed to credit input Value Added Tax ("VAT") and include deductible expenses upon CIT calculation;
- Sellers and buyers must issue minutes to recall invoices that have been improperly issued.

After the enforcement decision expires or ceases to be effective, through verification of Tax authorities' determination of actual sale and purchase of goods or services, Tax authorities shall guide sellers to issue invoices, sellers and buyers then shall conduct tax declaration according to regulations.

(Official Letter No. 6371/CTHN-TTHT dated 02 March 2021 issued by Hanoi Tax Department)



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Corporate Income Tax



RESPONSES ABOUT CIT FINALIZATION OF THE GENERAL DEPARTMENT OF TAXATION

On 11 March 2021, the General Department of Taxation organized online support program addressing 2020 CIT finalization on the General Department of Taxation's website portal. Below are notable points:

Depreciation of fixed assets which are suspended due to the impact of Covid-19

If enterprises had to put several fixed assets on hold for less than 09 months in 2020 taxable period and resumed use of such fixed assets thereafter, depreciation expenses of such fixed assets during suspension are deductible for CIT purpose.

Donation for Covid-19 prevention and control activities

The Ministry of Finance is currently submitting to the Government a Draft Decree guiding which donation expense for prevention or control of Covid-19 should be considered deductible expenses for CIT purpose with related supporting documents.

Quarantine expense for foreign experts during the Covid-19 pandemic

If the labor contract clearly indicates the company's obligation to pay accommodation expense for expatriates, then such expense paid to the quarantine facilities shall be deductible for CIT purpose upon availability of supporting documents as prescribed in regulations.

Salary expenses reimbursed to foreigner employees after quarantine period and prior to work permit issuance

In case companies employing foreigners, who have yet obtained work permit in accordance with the Labor Code, salary expenses paid to such employees prior to work permit issuance are not eligible for CIT deductibility.

Previous year expenses, of which supporting documents are received in following year

If invoices and documents, which are related to previous year, meets CIT deductibility conditions of that period, company can amend CIT declaration of that incurring period in accordance with regulations on CIT and tax administration.

Declaration of carried-forward interest expenses from the previous year

When carrying-forward non-deductible interest expenses from previous year to following years (within the 05-year period), according to Point b, Clause 3, Article 16 of the Decree No.132/2020/ND-CP on tax administration for enterprises having related party transaction, taxpayers will declare on Section IV, Appendix 01 attached with the Decree No. 132/2020/ND-CP and item [B11] – other adjustments reducing profit before tax on CIT finalization form 03/TNDN.



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Personal Income Tax



GUIDANCE RULINGS

Declaration the new family circumstance deduction level on the PIT finalization Form 05-QTT/TNCN

- For taxpayers who authorize the income-paying organization to conduct PIT finalization on their behalves: the taxpayers can adjust the deduction to the new level in accordance with the new regulation when performing PIT finalization.
- For taxpayers who do not authorize the income-paying organization to conduct PIT finalization on their behalves: for deductions under the old level before 01 July 2020, and at the time of PIT finalization, the organization will not make adjustment to the amount deducted for the unauthorized cases (the organization is responsible to reflect the actual tax withheld amount during the year). In case of individual filing, they can apply the new deduction level retroactively from 01 January 2020.

(Summary of answers from the General Department of Taxation about the 2020 PIT finalization)

Guidance for online submission of PIT finalization dossier

In order to facilitate taxpayers not to send hard copies to Tax authorities, to conduct tax filing anywhere and anytime, to save time and cost; the General Department of Taxation has completed upgrading the application system to receive tax returns for individuals via the Internet. To submit PIT returns online, individual taxpayers are required to have electronic tax transaction account. There are three methods to register an account as below:

- Method 1: Register via the National Public Service Portal (<https://dichvucong.gov.vn>)
- Method 2: Taxpayers register online on the tax website (<https://canhan.gdt.gov.vn>) and go directly to the Tax authority for approval and activation of account.
- Method 3: Taxpayer comes to register directly at the tax office by submitting the declaration form 01/ĐK-TDT (Enclosed with the Circular No. 110/2015 /TT-BTC)

(Official Letter No. 535/TCT-DNNCN guiding online receiving tax return form No. 02/QTT-TNCN issued by the General Department of Taxation)

Deadline for PIT finalization filing

- Company filing: No later than the last day of the third month from the end of the calendar year
- Individual filing: No later than the last day of the fourth month from the end of the calendar year

In case the deadline for submission of tax finalization dossiers coincides with the weekend or holidays, the deadline for submission of tax finalization dossiers shall be the following working day.

(Official Letter 636/TCT-DNNCN issued by the General Department of Taxation)



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Value Added Tax



GUIDANCE RULINGS

Branches in different province continue direct VAT declaration in 2021

According to the new regulations in Clause 2, Article 11, Decree No. 126/2020/ND-CP, enterprises will declare VAT at the headquarter for all dependent branches in different province, including branches having direct sales.

Nevertheless, according to the transitional provision in Article 43, Decree No. 126/2020/ND-CP and the decision to prolong the period of the State budget stability in Clause 5, Article 1, Resolution No. 122/2020/QH14, in 2021, branches will continue the direct VAT declaration to local Tax authorities and might select to declare tax monthly or quarterly for the entire calendar year according to Clause 2, Article 9, Decree No. 126/2020/ND-CP.

According to Clause 2, Article 11, Decree No. 126/2020/ND-CP, from 2022, branches in different province will cease direct VAT declaration, while the enterprise shall collectively declare VAT at the Tax authority managing headquarter.

(Official Letter No. 6146/CTHN-TTHT dated 01 March 2021 issued by Hanoi Tax Department)

Deduction of VAT on gifts

If a company imports non-commercial goods (gifts from a foreign business partner) to serve the VAT-taxable business, the input VAT amount of such goods settled upon importation will be creditable according to Article 14, Circular No. 219/2013/TT-BTC.

(Official Letter No. 6147/CTHN-TTHT dated 01 March 2021 issued by Hanoi Tax Department)

Treatment for invoices with blurred letters

The second invoice copy (for customers), if damaged or blurred during the storage process, must be corrected in accordance with Clause 2, Article 24, Circular No. 39/2014/TT-BTC.

Accordingly, the seller and the buyer are required to prepare a minutes on this incident. Such minutes must clearly state the month in which the first invoice copy is declared and include the signature (and full name) of the legal representative and seal (if any). Afterwards, the seller shall scan the first invoice copy, sign and seal, then deliver to the buyer for the accounting documents storage and tax declaration purposes.

Buyers and sellers are responsible for the accuracy of the damaged second invoice copy.

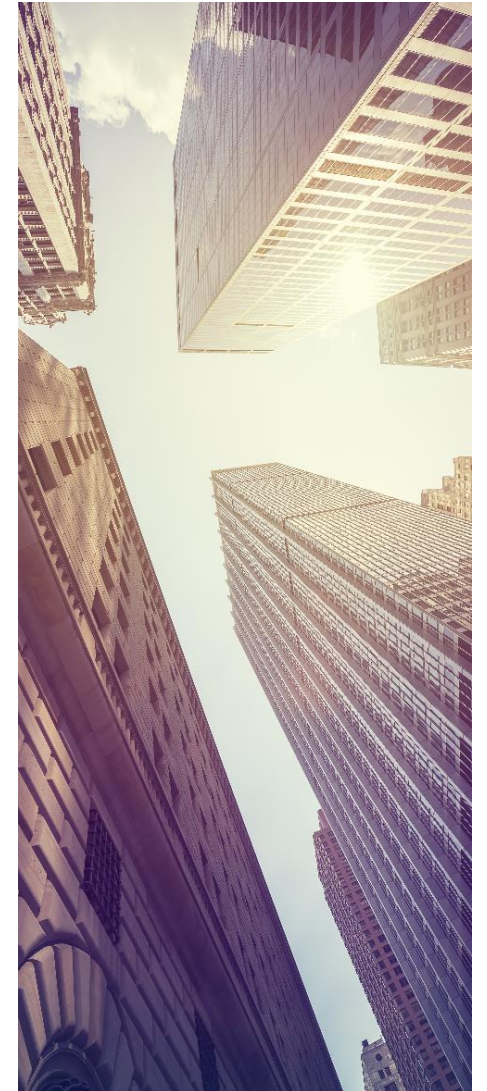
(Official Letter No. 7432/CTHN-TTHT dated 12 March 2021 issued by Hanoi Tax Department)



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Foreign Contractor Withholding Tax



GUIDANCE RULINGS

Income from material liquidation of foreign outsoucer

Upon receiving materials for processing activity for overseas parent company, in case the Vietnamese subsidiary detected items which are damaged, unusable, and notified to the parent company then being authorized to dispose the defective material and sells the waste to a local enterprise:

- Since the income from the scrap sale are paid directly by local buying enterprises to parent company, the subsidiary only delivers the goods and does not receive money, thus should record no income;
- The local company who purchase the scrap is responsible to withhold and pay Foreign Contractor Withholding Tax ("FCWT") on behalf of the parent company in accordance with Circular No. 103/2014/TT- BTC.

(Official Letter No. 356/CTBNI-TTHT dated 16 March 2021 issued by Bac Ninh Tax Department)

Income from international logistics and forwarding services

If a foreign company earns income from international forwarding and logistics services from abroad to Vietnam (inbound transaction), then such income is not subject to Vietnam FCWT.

If a foreign company earns income from international forwarding and logistics services from Vietnam to abroad (outbound transaction), then such income would be subject to Vietnam FCWT as follows:

- CIT: 2% on taxable income;
- VAT: 0% (if qualified as internal transportation according to Article 9, Circular No. 219/2013/TT-BTC); 3% (if not qualified VAT 0% condition) on taxable income.

(Official Letter No. 5335/CTHN-TTHT dated 19 February 2021 issued by Hanoi Tax Department)

The transfer of outsourcing contracts in Vietnam is subject to FCWT

In case a foreign company (A) signs a contract to transfer the components, finished products and semi-finished products under outsourcing contract with the Vietnamese company to another foreign company (B), as well as transferring the assembly and inspection contract to company B; this would be considered as income from the sale of assets, transfer of assembly contracts in Vietnam. Therefore, such income of company A would be subject to FCWT in accordance with Circular No. 103/2014/TT-BTC.

(Official Letter No. 71/TCT-CS dated 08 January 2021 issued by the General Department of Taxation)



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Foreign Contractor Withholding Tax



GUIDANCE RULINGS (cont.)

Income from project management consulting services

In case the Vietnamese company signs a contract with a foreign contractor to perform consultancy service on management and operation, the foreign contractor is subject to FCWT in accordance with Clause 1, Article 1, Circular No. 103/2014/TT-BTC.

- If the contract price is inclusive of tax, the tax payable will be calculated on “taxable income” times VAT rate of 5%, then CIT rate of 5%;
- VAT taxable income is the total revenue from the provision of services, services associated with the goods subject to VAT received by the foreign contractor, excluding taxes payable, including expenses paid on behalf of the foreign contractor by Vietnamese party (if any);
- CIT taxable income is the total turnover excluding VAT received by the foreign contractor, excluding taxes payable, including expenses paid on behalf of the foreign contractor by Vietnamese party (if any).

(Official Letter No. 3722/CTHN-TTHT dated 28 January 2021 issued by Hanoi Tax Department regarding FCWT)

FCWT on services related to software

In case foreign company earns income from providing software-related services to enterprises in Vietnam, such income would be subject to FCWT in accordance with Circular No. 103/2014/TT-BTC. In particular:

- If these services are software service, such income would be VAT exempt and subject to 10% CIT;
- If these services are not software service, such income would be subject to 5% VAT and 5% CIT.
- In addition, income arising from the service of providing email domain will be subject to 5% VAT and 5% CIT;
- Determination of whether the service is software service will be based on Decree No. 71/2007/ND-CP.

(Official Letter No. 3454/CT-TTHT dated 27 January 2021 issued by Hanoi Tax Department)



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NEW REGULATIONS

Decree No. 18/2021/ND-CP amending, supplementing Decree No. 134/2016/ND-CP to implement the Law on Export-Import Taxes

The Government issued, on 11 March 2021, Decree No. 18/2021/ND-CP ("Decree 18") to amend and supplement Decree No. 134/2016/ND-CP to implement the Law on Export-Import taxes. Decree 18 will officially take effect from 25 April 2021.

The changes to Decree 134 are far reaching but the key revisions to its articles, are listed below:

- Supplementary provisions on the tariff rate applied to on-spot import and export goods (Article 3);
- The duty exemption basis for goods imported in re-processing cases is now specified (Article 10);
- Supplementary provisions on duty exemption basis for goods that are imported for export production but sent out for processing; duty exemption basis for specific on-spot export and import cases (Article 12);

- The duty exemption basis, for goods that are imported to form fixed assets of those enjoying investment incentives, have been supplemented (Article 14);
- Supplementary provisions on the conditions for customs inspection, supervision and duty treatment to export processing enterprises (Article 28a);
- The provisions on the supervision of the Customs authority and finalization report on the usage of duty-free imported goods under a Master List have been supplemented (Article 31);
- Enhanced provisions for the duty refund of imported goods that have to re-exported (Article 34).

(Decree No. 18/2021/ND-CP dated 11 March 2021 issued by the Government – The Alert on this Decree has been released by Deloitte Vietnam at [link](#))

Application of anti-dumping duty on sugar imported from Thailand

The Ministry of Industry and Trade has issued Decision No. 477/QD-BCT dated 09 February 2021 on the implementation of anti-dumping measures on sugar imported from the Kingdom of Thailand.

According to the Decision, anti-dumping duty and temporary countervailing duty are imposed on several sugar cane products, classified under HS code 1701.13.00; 1701.14.00 and 1701.99.10, 1701.99.90; 1701.91.00 and 1702.90.91 that are imported into Vietnam and originated from the Kingdom of Thailand (case code: AD13-AS01).

The Decision takes effect 7 days after the issuance date.

(Decision No. 477/QD-BCT dated 09 February 2021 issued by the Ministry of Industry and Trade)



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GUIDANCE RULINGS

Clarification of some customs issues to implement the Law on Tax Administration No. 38/2019/QH14 and Decree No. 126/2020/ND-CP

1. Tax imposition and handling of false declarations

- Tax imposition: if the taxpayer fails to accurately or fully declare information related to the determination of tax obligations, the taxpayer will be subject to tax imposition as prescribed.
- Handling violation: the wording of a violation record shall simultaneously include these follow phrases: "inaccurate, incomplete, false declaration" to serve as a basis for tax imposition and handling of administrative violations as prescribed.

2. Revision of the Customs finalization report

In case an enterprise self-detects errors in its finalization report and has made amendments in accordance with the regulations, tax imposition shall not be undertaken by the Customs authority.

However, if the Customs authority has issued a tax imposition decision after the examination of finalization report or the post-clearance customs audit, it is not possible for the enterprise to revise or supplement the finalization report.

3. Positive inventory gaps of the duty-free imported raw materials and supplies are still used for manufacturing and processing exports – How to justify

- If the manufactured/processed goods have been exported: the enterprise is required to provide relevant accounting documents.
- If the raw materials and supplies causing positive inventory gaps are still in stock: the enterprise is required to prepare a written commitment stating that those materials and supplies shall be properly used and recorded in the in-out-balance report of the following year.
- If the cause of the inventory gaps is determined due to the wrong declaration of enterprise, tax imposition shall be applied based on the specified violation.

4. Duty treatment for goods under HS code analysis in classification process

For goods at importation which are subject to the HS code analysis in classification procedure, while waiting for the results to determine the exact amount of duty payable, the enterprise will have to pay import taxes to have its shipment released but will not have to pay the late payment interest. However, for other importations of the same good, that did not use the HS code classification procedure, the enterprise will have to pay import taxes and late payment interest (if any).

(Official Letter No. 546/TCHQ-TXNK dated 02 February 2021 issued by the General Department of Customs)

Declaring origin of goods on export declaration

For exported goods fulfilling the criteria for Vietnamese origin in accordance with the circulars guiding rules of origin under respective free trade agreements, the customs declarant can declare Vietnamese origin in the box "description of the goods" on the export declaration form.

- If the exported goods only undergo minimal processing and assembly in Vietnam and fail to satisfy the origin criteria, the customs declarant is not allowed to declare Vietnamese origin on the export declaration form.
- For exported goods with foreign origin (other than Vietnamese), the customs declarant shall follow the structure: "description of goods #& (insert the origin country code)" when filling the box "description of goods" on the export declaration form.

(Official Letter No. 1523/BTC-TCHQ dated 18 February 2021 issued by the Ministry of Finance)



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GUIDANCE RULINGS (cont.)

Guidance on the implementation of Decree No. 128/2020/ND-CP on penalties for customs administrative violations

1. Penalty for the act “submission of customs declarations before gathering export goods at the location notified to the Customs authority”

Point a, Clause 3, Article 7, Decree No. 128/2020/ND-CP stipulates the penalty in case “Customs declarations are submitted before export goods arrive at the location that has been notified to the Customs authority.”

In cases where the exported goods arrive at a location where the location code has not been granted by the Customs authority, the enterprise shall not subject to penalty if the location has been notified the Customs authority.

2. Penalty for the act “failure to notify the actual bill of materials (“BOM”) for manufactured products within the regulated timeline”

The violation is determined pursuant to Clause 2, Article 55, Circular No. 38/2015/TT-BTC and Clause 2, Article 60, Circular No. 38/2015/TT-BTC. Accordingly, the deadline for submission of BOM report has been clearly specified “at the time of submitting the finalization report according to Clause 2, Article 60 of this Circular.”

3. Penalty for false declaration of quantity (of goods valued at over VND 10,000,000)

Article 3, Law on Handling administrative violation stipulates that “Administrative penalty is only imposed when an administrative violation is committed according to the regulations”. Hence, a penalty shall not be applied if it is not prescribed in the regulations.

4. Violations specified in Clause 3, Article 8 versus those in Article 14

Clause 3, Article 8, Decree No. 128/2020/ND-CP applies to acts of violation that does not lead to a shortage in payable tax amounts or an excessive amount of duty exempted, reduced, refunded, not collected or evaded.

In case the act of violation results in duties evasion, it shall be penalized in accordance with Article 14, Decree No. 128/2020/ND-CP.

5. Penalty for “false declarations of export processing enterprises”

Pursuant to Clause 4, Article 2, and Clause 1, Article 4, Law on Import and Export Tax No. 107/2016/QH13; Clause 20, Article 4, Circular No. 219/2013/TT-BTC and Decree No. 209/2013/ND-CP, goods imported by an export processing enterprise are considered as goods brought into non-tariff zones and not subject to duty.

Violations in non-tariff zones are more specifically and directly specified in Point b, Clause 2, Article 8 than in Clause 3, Article 8, Decree No. 128/2020/ND-CP. Therefore, in case the acts of violation are committed in non-tariff zones, Point b, Clause 2, Article 8, Decree No. 128/2020/ND-CP shall apply.

6. Re-declaration documents in case of excessively/mistakenly delivered goods

In the absence of documents, contracts, commercial invoices, bills of lading, etc. as regulated, confirming excessive or mistakenly delivered goods, then such imported goods are not considered legitimate imports. Consequently, the penalty prescribed in Clause 8, Article 11, Decree No. 128/2020/ND-CP is appropriate and ensures deterrence and prevention of violations.

7. Penalties for negative/positive inventory gap of which the cause is not identified

Where the cause of the positive or negative inventory gap has been identified by the Customs authority, the enterprise will be penalized based on the act of violation. If the reason for the gap or act of violation has not been identified by the Customs authority, no penalty will be imposed.

However, when an act of violation is identified by Customs, even though the reason for the gap has not been, the enterprise shall be penalized in accordance with the regulations.

8. Violations specified in Point d, Clause 3, Article 9 versus those in Point b, Clause 1, and Point c, Clause 2, Article 11

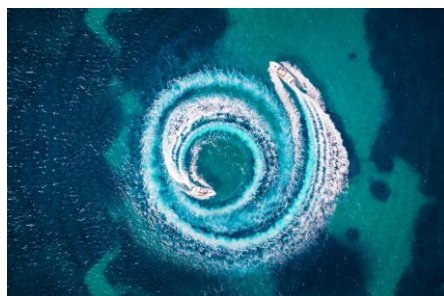
The difference in duty amount is the basis to distinguish the violations specified in Point d, Clause 3, Article 9 and Point b, Clause 1, and Point c, Clause 2, Article 11, Decree No. 128/2020/ND-CP. Accordingly, in case the difference results from mistakes in “quantity-related criteria”, the penalty shall be imposed according to Point d, Clause 3, Article 9.

However, if the difference arises because of mistake in other criteria which does not lead to excessive tax amounts exempted, reduced, refunded, or not collected (e.g. mistake in arithmetic, errors in quantity, etc., which are explainable), Article 11, Decree No. 128/2020/ND-CP shall apply.

9. The tax difference limit for penalizing tax frauds

Penalties will be imposed on all acts of tax fraud (even if the evaded tax amount is lower than VND 2,000,000).

(Official Letter No. 779/TCHQ-PC dated 09 February 2021 issued by the General Department of Customs)



Trade and Customs



GUIDANCE RULINGS (cont.)

Customs duty treatment of raw materials, components etc. (“goods”) imported to produce finished goods for export, and where their manufacture of the finished product involves outsourcing of some production activities

Export manufacturing enterprises can enjoy duty exemption for imported goods, on customs declarations from 01 September 2016, when outsourcing one or several stages of the production, provided that they receive back semi-finished products, and then continue manufacturing exports or receive the finished products for exports.

(Official Letter No. 879/TCHQ-TXNK dated 23 February 2021 issued by the General Department of Customs – The Alert on this Official Letter has been released by Deloitte Vietnam at [link](#))

Application of cumulation rule in the European Union - Vietnam Free Trade Agreement (“EVFTA”) for fabrics originating in South Korea

Textiles and garments exported from Vietnam to the EU from 01 March 2021 can apply the cumulation rules for fabrics originating in South Korea, according to Clause 7 to Clause 11, Article 9, Circular No. 11/2020/TT-BCT.

Textiles and garments exported from Vietnam to the EU from 01 August 2020 are eligible to apply for a retrospective certificate of origin (“C/O”) under Article 22, Circular No. 11/2020/TT-BCT.

(Official Letter No. 101/XNK-XXHH dated 26 February 2021 issued by the General Department of Customs – The Alert on this Official Letter has been released by Deloitte Vietnam at [link](#))

Guidance on proof of origin (“P/O”) under the EVFTA

Regarding the certification of origin under the EVFTA, the General Department of Customs provides additional guidance as follows:

- The EU only permits self-certification of origin after REX code registration (e.g. a self-certified proof of origin is only valid if issued after the effective date of the REX code). Consequently, in case a self-certified P/O is issued before the effective date of the REX code, it shall be considered as invalid (Official Letter No. 5575/TCHQ-GSQL dated 21/8/2020).
- In case a P/O is erroneous and declared as missing, the declarant can submit a replacing or revised P/O (Clause 4, Article 7 of Circular 38/2018 / TT-BTC).

- Additional submission of P/O is permitted under Decree No. 111/2020/ND-CP in order to enjoy EVFTA tariff rates for declarations registered from 01 August 2020 to before the Decree’s effective date.

- Self-certified P/O issued prior to the effective date of the EVFTA shall not be accepted.
- For self-certified P/O without issuance date and place, the Customs authority will refer to the issuance date and place of the packing list.

(Official Letter No. 712/TCHQ-GSQL dated 05 February 2021 issued by the General Department of Customs)



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