

Tax Registration, Tax Declaration and Tax Payment Procedures for Foreign Providers on The General Department of Taxation web-portal.

The strong growth of e-commerce post COVID-19 has brought about fundamental changes in the provision of goods and services to consumers in Vietnam. Cross border e-commerce has also become more convenient and easier with the support of information technology. The Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019, Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government and Circular No. 80/2021/TT-BTC dated September 29, 2021 of Ministry of Finance were issued to define the responsibilities of foreign providers that do not have permanent establishments in Vietnam but conduct e-commerce, digital platform-based business and other services with organizations and individuals in Vietnam (hereinafter referred to as "foreign providers") to undertake tax registration, tax declaration and tax payment in Vietnam, directly or through authorized organizations and tax agents operating under Vietnamese law.

The General Department of Taxation has built a web-portal to assist foreign providers to perform their tax obligations with the following functions:

1. Tax Registration, Declaration & Payment:

- All transactions of tax registration, declaration and payment are conducted online through the Web-Portal of the General Department of Taxation (the Portal). Foreign providers do not have to submit hard copies to the Vietnamese tax authority.
- These procedures are authenticated by an electronic transaction authentication code. This code is sent to the email address that foreign providers provided to the Vietnamese tax authority when registering for the first time and this email address may be changed at the taxpayers request as necessary.

2. Tax Declaration:

- Foreign providers make quarterly tax declarations according to Form No. 02/NCCNN (attached with Circular No. 80/2021/TT-BTC)

- Revenue subject to value added tax and corporate income tax is the revenue that the foreign providers receive.
- The tax amount to be paid includes VAT and CIT calculated basing on VAT and CIT rate as prescribed in Decree No. 209/2013/ND-CP dated December 18, 2013 and Decree No. 218/2013/ND-CP dated December 26, 2013 applying to goods and services provided by foreign organizations and individuals carrying out business in Vietnam or earning income in Vietnam. Specifically, tax rates on the provision of goods and services are as follows:

No.	List of Goods and Services	Tax Rate	
		VAT	CIT
1	Services	5%	5%
2	Particularly for restaurant, hotel and casino management services	5%	10%
3	Services associated to goods	3%	1%
4	Services associated to goods which cannot be separated	5%	2%
5	Supply and distribution of goods in Vietnam under the on – spot export and import condition or international trade terms (Incoterms)	0%	1%
6	Other activities	2%	2%

- If the foreign provider is in a country or territory that has signed a Double Tax Agreement with Vietnam, the procedures for tax exemption or reduction shall be carried out in accordance with the Double Tax Agreement signed by the jurisdiction in which the taxpayer is tax resident.

3. Tax Payment:

For foreign providers, after receiving the identification code and the amount of tax payable notified by the General Department of Taxation, the foreign provider shall pay tax in a fully convertible foreign currency to the state budget revenue account. The foreign provider must use the correct payment identifier of the amount payable to the state budget notified by the General Department of Taxation.

Foreign Providers can pay tax to the following Vietcombank accounts:

- State Budget Collection Account number: 7111

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Doc-2023.08

- Collection management agency: Department of Large Taxpayers Administration
- Open at: State Treasury
- Pay to: State Treasury Exchange Department

List of foreign currency accounts for foreign providers:

No.	Account No.	Bank	Swift code	Currency
1	0681520000534	VCB	BFTVNVX	AUD
2	0681530000669	VCB	BFTVNVX	CAD
3	0681390000680	VCB	BFTVNVX	CHF
4	0681500000533	VCB	BFTVNVX	DKK
5	0681140000663	VCB	BFTVNVX	EUR
6	0681350000665	VCB	BFTVNVX	GBP
7	0681360000537	VCB	BFTVNVX	HKD
8	0681410000668	VCB	BFTVNVX	JPY
9	0681490000538	VCB	BFTVNVX	NOK
10	0681480000536	VCB	BFTVNVX	SEK
11	0681540000681	VCB	BFTVNVX	SGD
12	0681450000535	VCB	BFTVNVX	THB
13	0681370000666	VCB	BFTVNVX	USD
14	0681000000660	VCB	BFTVNVX	VND

Taxpayers who declare tax in any fully convertible foreign currency shall pay tax in that currency.

In the process of performing tax obligations in Vietnam, if any difficulties arise, please report to the General Department of Taxation of Vietnam at the contact provided on the Portal for further support and guidance. Thank you for your cooperation in fulfilling tax obligations in Vietnam.