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2023

Tax Compliance Calendar

**Creating compliance and sustainable
value for the Enterprise**



HAPPY NEW YEAR QUY MAO 2023

The Executive Board of Deloitte Vietnam wishes your Company a New Year filled with Peace and Prosperity!

Welcoming the Lunar New Year, Deloitte Vietnam is pleased to introduce the **Tax Compliance Calendar - Creating compliance and sustainable value for the Enterprise** for the year 2023. This calendar is compiled based on the prevailing tax management regulations, aiming to serve the internal monitoring of your Company's tax compliance. We hope that the information throughout the twelve months of 2023 will assist you in ensuring timely and proper compliance of your tax obligations, thereby helping your business grow more prosperously and reduce future tax risks.

Deloitte Vietnam is always honored to accompany with the valuable **Customers and Partners!**

The year Quy Mao carries spring right to door






The twin lucky-cats () bring lucks every corners*

Along with Health, Peace and Happiness

*Which help your business sustainable
and successful forever!*

() In Vietnamese culture, the Lunar year Quy Mao is the year of Cat, and there will be two lunar months of the Cat during this year (March and April)*

COLOR CODE

	<ul style="list-style-type: none">Public holiday
	<ul style="list-style-type: none">Monthly VAT, PIT, FCWT declaration and payment
	<ul style="list-style-type: none">Quarterly VAT, PIT declaration and paymentQuarterly provisional CIT payment
	<ul style="list-style-type: none">PIT, CIT annual finalization and paymentAnnual Transfer Pricing Declaration
	<ul style="list-style-type: none">Monthly Social, Health, Unemployment Insurance payment
	<p>Employment management:</p> <ul style="list-style-type: none">Annual report on Unemployment ContributionsReport on the changes of employmentReport on Labor AccidentsReport on employment of foreign employeesAnnual report on the recruitment and assignment of Vietnamese employees (working for foreign entity, foreign individual in Vietnam)

ABBREVIATION

SHUI	Social, Health, Unemployment Insurance	PIT	Personal Income Tax
VAT	Value Added Tax	CIT	Corporate Income Tax
FCWT	Foreign Contractor Withholding Tax		

For your convenience during use, you can click the icon MONTH in the position between two calendars to switch between months of the year.



01

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
						01 New Year's Day
02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	19	20	21	22
				Tet Holiday	Tet Holiday	Tet Holiday
23	24	25	26	27	28	29
30	31					



03

- Annual CIT finalization (TP Forms attached) and payment for fiscal year ended 30 September 2022
- Notice on the changes of the employment for December 2022 (if any)

1 - 2

04

- Annual report on employment of foreign employees for 2022

3 - 4

09

- Annual report on Labor Accidents for 2022

5 - 6

13

- Annual report on Unemployment Contributions for 2022

7 - 8

27

- Monthly VAT, PIT, FCWT declaration and payment for December 2022

9 - 10

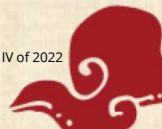
30

- Quarterly provisional CIT payment for Quarter IV of 2022

11 - 12

31

- Quarterly VAT, PIT declaration and payment for Quarter IV of 2022
- Monthly SHUI payment for January 2023



MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

02



03

- Notice on the changes of the employment for January 2023 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for January 2023

28

- Monthly SHUI payment for February 2023



(*) February 2023 – month of the Tiger according to the Lunar calendar

03

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



03

- Notice on the changes of the employment for February 2023 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for February 2023

31

- Annual PIT (company filing), CIT (TP forms attached) finalization and payment for fiscal year (ended 31 December 2022)
- Monthly SHUI payment for March 2023

1 - 2

3 - 4

5 - 6

7 - 8

9 - 10

11 - 12



MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29 Hung Kings' Anniversary Day	30 Liberation Day

04

03

- Notice on the changes of the employment for March 2023 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for March 2023

28

- Monthly SHUI payment for April 2023



05

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
01  International Workers' Day	02	03	04	05	06	07
08	09	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



04

- Quarterly provisional CIT payment for Quarter I of 2023
- Quarterly VAT, PIT declaration and payment for Quarter I of 2023
- Annual PIT finalization and payment of year 2022 for individual filing.
- Notice on the changes of the employment for April 2023 (if any)

1 - 2

3 - 4

5 - 6

7 - 8

22

- Monthly VAT, PIT, FCWT declaration and payment for April 2023

9 - 10

31

- Monthly SHUI payment for May 2023

11 - 12



MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
			01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

06



02

- Semi annual report on the changes of employment 2023
- Notice on the changes of the employment for May 2023 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for May 2023

30

- Annual CIT finalization (TP form attached) and payment finalization and payment for fiscal year ended 31 March 2023
- Monthly SHUI payment for June 2023



07

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
	31					



03

- Notice on the changes of the employment for June 2023 (if any)

1 - 2

3 - 4

04

- Semi annual report on Labor Accidents for 2023
- Semi annual report on employment of foreign employees for 2023

5 - 6

7 - 8

20

- Monthly VAT, PIT, FCWT declaration and payment for June 2023

9 - 10

31

- Quarterly VAT, PIT declaration and payment for Quarter II of 2023
- Quarterly provisional CIT payment for Quarter II of 2023
- Monthly SHUI payment for July 2023

11 - 12



MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
	01	02	03	04	05	06
07	08	09	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

08

03

- Notice on the changes of the employment for July 2023 (if any)

21

- Monthly VAT, PIT, FCWT declaration and payment for July 2023

31

- Monthly SHUI payment for August 2023



09

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
				01	02	03
				National Day		
04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	



1 - 2

3 - 4

5 - 6

7 - 8

9 - 10

11 - 12

05

- Notice on the changes of the employment for August 2023 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for August 2023

29

- Monthly SHUI payment for September 2023

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
						01
02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	18	20	21	22
23	24	25	26	27	28	29
30	31					

10



02

- Annual finalization CIT (TP Forms attached) and payment for the fiscal year ended 30 June 2023

03

- Notice on the changes of the employment for September 2023 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for September 2023

30

- Quarterly provisional CIT payment for Quarter III of 2023

31

- Quarterly VAT, PIT declaration and payment for Quarter III of 2023
- Monthly SHUI payment for October 2023



11

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			



03

- Notice on the changes of the employment for October 2023 (if any)

1 - 2

20

- Monthly VAT, PIT and FCWT declaration and payment for October 2023

3 - 4

5 - 6

30

- Monthly SHUI payment for November 2023

7 - 8

9 - 10

11 - 12

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
				01	02	03
04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25 Christmas Day	26	27	28	29	30	31

12

01

- Notice on the changes of the employment for November 2023 (if any)

04

- Annual report on changes of employment for 2023

14

- Annual report on the recruitment and assignment of Vietnamese employees (working for foreign entity, foreign individual in Vietnam) for 2023

20

- Monthly VAT, PIT and FCWT declaration and payment for November 2023

29

- Monthly SHUI payment for December 2023



Tax and Legal Services



With the aim of being a one-stop tax advisor providing practical solutions throughout your investment journey and lifecycle in Vietnam, Deloitte commits to the integration of technical and industry expertise, innovative ideas and a global network of talents, in delivering services of the highest-quality to our clients:

1. Market Entry

Entering a new market provides many opportunities for investors, but may open the door to potential risks. Our "Market entry" solution package provides dedicated professional support to foreign investors exploring opportunities, mitigating risks and smoothly accommodating their presence in Vietnam.

Investment Advisory

To advise on Vietnam tax implications, available incentives and investment procedure from pre- and post-investment decision up to official operation.

Licensing

To assist you during the process of obtaining the necessary business license and certificate for operation in Vietnam.

2. Operational Excellence

Enhancing compliance with various tax laws in Vietnam, both direct and indirect tax, as well as exploring tax saving opportunities during your daily business is the mission.

Direct & Indirect Tax Compliance

To help you identify the risks that could cause tax exposure and initiate tailored and business oriented solutions for tax compliance purposes.

Global Employer Services

In response to global mobility of workforce, our seamless network of professionals will help you to comply with local immigration and personal income tax requirements.

Tax Incentive Screening & Planning

This service aims to help you be aware of and obtain the optimal tax incentive scheme available for your Vietnam investment.

Tax Retainer

Allows you to regularly contact our experts via phone, email, meeting to discuss your tax and business concerns during daily operations within a budgeted time and fee.





3. Structuring & Transformation

To adapt with market challenges, streamline business processes, or simply, reduce effective tax rates, company or corporate restructuring could bring certain tax benefits and synergies.

M&A

From planning to execution and Post Merger Integration (PMI), our experience and fluency in tackling difficulties during M&A process shall be your advantage in handling M&A in Vietnam.

Transaction Advisory

Upon entering a transaction, comprehensive analysis on tax implications should be undertaken to mitigate potential risks in the future.

Tax Due Diligence

To help identify potential tax liabilities of the target and advise mitigation for both the buy-side and sell-side.

International Tax

To advise and assist the group's cross-border compliance in relation to multinational company's arrangement with reference to Major Policy Reform (OECD development, etc.), BEPS implementation and unilateral measures.

4. Market Exit

Eventually, when the investment is mature enough, you might consider to exit the market by either transferring the investment project, capital, repatriating the profit or liquidating the operation in Vietnam, we are able to help you in facilitating the processes.

Liquidation Advisory

To advise on a strategic plan and how to implement the company's dissolution to optimize costs and comply with Vietnamese laws.

Profit Repatriation Compliance

To help evaluate the conditions required by Vietnam regulations, as well as facilitating the administration procedures.



In addition to the services designated specifically for each investment phase, we also offer our extensive support with the following services regarding transfer pricing, international trade and domestic controversy during all investment phases:

Transfer Pricing

As a result of globalization in business operations intra-group transactions of multi-national enterprises, are under increasing scrutiny by the Vietnam Tax authority. Our Transfer Pricing team in Vietnam, is part of a global network of subject matter experts, having deep technical knowledge, and multi-industry experience. Our Transfer Pricing team is committed to delivering the full range of Transfer Pricing lifecycle services, including: Plan, Streamline, Manage and Resolve.

Trade Operation

Our specialist team has in-depth knowledge of customs and trade regulations, with a proven track record in providing sound and practical solutions, on how the complex rules can be applied in practice. Our subject matter expertise is extensive, and includes:

- Global trade planning to optimize supply chains to be duty efficient
- Customs valuation, Tariff Classification, and Origin (including FTA compliance analysis)
- Trade compliance; Post-Clearance Customs Audit (PCA) assistance; solutions to manage customs compliance
- Dispute Resolution and controversy support including appeals and refund claims; and Import/Export controls



Tax Controversy

With former government officials having in-depth understanding and strong experience of working with various authorities, our Tax Controversy team has been built to differentiate us, to provide a thorough cross-functional perspective and is key to acclaimed success and client's satisfaction. Our Tax Controversy team is able to effectively assist clients any of the phases of prevention, management and settlement to handle tax/customs controversial issues in audit assistance; tax petition/appeal; tax refund; policies revision etc.

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