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2024

Tax Calendar

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



HAPPY NEW YEAR OF THE DRAGON 2024

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 2024. This calendar is compiled and updated by Deloitte Vietnam with information on tax declaration and payment according to current regulations, to support Customers and Partners in internal monitoring to ensure compliance and compliance purposes. Implement tax obligations in a timely manner. Thereby improving efficiency and minimizing tax risks for business activities on the path of sustainable development of the enterprise.







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

The year of 2024 is a leap year in the international calendar, so there are 29 days in the February, leading to the year having 366 days.

ABBREVIATION

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

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 employmentNotice on the changes of the 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)

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

Traditional Village

GOM BAT TRANG

Hanoi

Bat Trang traditional village has existed for more than 500 years on the banks of the Red River in Gia Lam, Hanoi. Having gone through historical events, the craft village still retains the inherent traditions of modeling clay beauty with delicate artistic values.



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	23	24	25	26	27	28
29	30	31				

02

- Annual CIT finalization (TP Forms attached) and payment for fiscal year ended 30 September 2023
- Notice on the changes of the employment for December 2023 (if any)

1 - 2

04

- Annual report on employment of foreign employees for 2023

3 - 4

09

- Annual report on Labor Accidents for 2023

5 - 6

12

- Annual report on Unemployment Contributions for 2023

7 - 8

22

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

9 - 10

30

- Quarterly provisional CIT payment for Quarter IV of 2023

11 - 12

31

- Quarterly VAT, PIT declaration and payment for Quarter IV of 2023
- Monthly SHUI payment for January 2024

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

02

Traditional Village

CHE CHUA TA

Phu Tho

Chua Ta tea traditional village is located in the northwest of Phu Tho province. Tea is mainly picked by hand to ensure the quality of 1 shrimp and 2 young leaves. When picked, it will be meticulously processed, becoming a famous specialty of Phu Tho.



02

- Notice on the changes of the employment for January 2024 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for January 2024

29

- Monthly SHUI payment for February 2024



03

Traditional Village

THO CAM SAP ONG

Cao Bang

Beeswax brocade traditional village has been a traditional activity of Dao Tien women (Nguyen Binh district in Cao Bang). Up to now, the traditional Village of printing beeswax patterns is still preserved and maintained.



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

01

- Notice on the changes of the employment for February 2024 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for February 2024

29

- Monthly SHUI payment for March 2024

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 Hung Kings' Anniversary Day	19	20	21
22	23	24	25	26	27	28
29	30 Liberation Day					

04

BANH GAI NINH GIANG

*Traditional
Village*

Hai Duong

The traditional gai cake village in Ninh Giang (Hai Duong) is associated with delicious gai cakes made from gai leaves to create the cake's color. The filling includes green beans and jams (squash, coconut, lard,...) which have become a special mark in the land of Ninh Giang (Hai Duong).



01

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

02

- Notice on the changes of the employment for March 2024

22

- Monthly VAT, PIT, FCWT declaration and payment for March 2024

29

- Monthly SHUI payment for April 2024



05

Traditional Village

BANG PHUC WINE

Bac Kan

Bang Phuc Wine traditional village, Cho Don District has been around for a long time and has become famous for its production of leaf yeast wine with light alcohol content, bringing the typical flavor of Bac Kan land.



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

02

- Quarterly provisional CIT payment for Quarter I of 2024
- Quarterly VAT, PIT declaration and payment for Quarter I of 2024
- Annual PIT finalization and payment of year 2023 for individual filing.
- Notice on the changes of the employment for April 2024 (if any)

1 - 2

3 - 4

5 - 6

7 - 8

20

- Monthly VAT, PIT, FCWT declaration and payment for April 2024

9 - 10

31

- Monthly SHUI payment for May 2024

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

Traditional Village

SILVER ENGRAVING

Cao Bang

Na Gon hamlet, Nguyen Binh town (Nguyen Binh) is a place that preserves cultural identity with many unique beauties such as ceremony, wedding ceremony, brocade embroidery... and is especially famous for its traditional villages silver carving.



03

- Notice on the changes of the employment for May 2024 (if any)

04

- Report on the changes of employment first half of 2024

20

- Monthly VAT, PIT, FCWT declaration and payment for May 2024

28

- Monthly SHUI payment for June 2024



07

**Traditional
Village**

**CHOI
DOT**

Quang Binh

Dot Broom (Le Binh) traditional village was born around before 1985. Overcoming many ups and downs in history, the dot broom making craft is still passed down, preserved and developed.



MONDAY	TUESDAY	WEDNESDAY	THUSDAY	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				

01

- Annual PIT, CIT annual finalization and payment for financial year ended 31/03/2024

02

- Notice on the changes of the employment for June 2024 (if any)

04

- Report on Labor Accidents in the first 6 months of the year 2024
- Report on employment of foreign employees in the first 6 months of the year 2024

22

- Monthly VAT, PIT, FCWT declaration and payment for June 2024.

30

- Quarterly provisional CIT payment.

31

- Quarterly VAT, PIT declaration and payment for the second quarter of 2024.
- Monthly SHUI payment for July 2024

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	30	31	

08

**Traditional
Village**

NAM O FISH SAUCE

Quang Nam

Nam O Fish Sauce traditional village is hundreds of years old. Even the elders in the village do not remember the exact age of this craft village. They only remember that since the late 19th century, this village has grown to be famous throughout the region.

02

- Notice on the changes of the employment for July 2024 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for July 2024.

30

- Monthly SHUI payment for August 2024



09

Traditional
Village

BINH AN DRUM

Long An

Binh An Drum traditional village has been in existence more than 170 years ago. Binh An drums are made from wood chips and fresh buffalo skin. Over many years, the craft village has become an extremely unique cultural feature of Long An.

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
						01
02 Independence Day	03	04	05	06	07	08
09	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 August 2024 (if any)

20

- Monthly VAT, PIT, FCWT declaration and payment for August 2024.

30

- Annual CIT (attached TP forms) finalization and payment for financial year ended 30/06/2024.
- Monthly Social, Health and Unemployment Insurance for September 2024

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	30	31			

10

**Traditional
Village**

**NON LA
MY LAM**

Hue

My Lam Non La Traditional Village symbolizes the conical hat poem of Hue. Located along Nhu Y River, 8km east of Hue center, My Lam village in Phu My commune, Phu Vang district is famous for its conical hat craft for nearly 160 years.



02

- Notice on the changes of the employment for September 2024 (if any)

21

- Monthly VAT, PIT, FCWT declaration and payment for September 2024

30

- Quarterly provisional CIT payment for Quarter III of 2024

31

- Quarterly VAT, PIT declaration and payment for Quarter III of 2024
- Monthly SHUI payment for October 2024



11

Traditional Village

THU CONG MY NGHE

Binh Duong

Binh Duong is known as the cradle of handicraft villages in the South with traditional craft villages such as: lacquer, carving, sculpture, ceramics, piggy bank making, rattan and bamboo weaving, incense making, making rice paper, clog production...



THỨ HAI	THỨ BA	THỨ TƯ	THỨ NĂM	THỨ SÁU	THỨ BẢY	CHỦ NHẬT
				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	

01

- Notice on the changes of the employment for October 2024 (if any)

1 - 2

3 - 4

20

- Monthly VAT, PIT and FCWT declaration and payment for October 2024

5 - 6

29

- Monthly SHUI payment for November 2024

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
30	31					

12

*Traditional
Village*

CHO THU CARPENTRY

An Giang

Cho Thu Carpentry traditional village ranks first in carpentry and wood carving in the Southwest region. Existing for more than 200 years with other carved wood products famous for their quality and exquisite designs.

02

- Notice on the changes of employment of November 2024 (if any)

04

- Annual report on changes of employment for 2024

20

- Monthly VAT, PIT and FCWT declaration and payment for November 2024

31

- Annual CIT finalization (TP Forms attached) and payment for fiscal year ended 30 September 2024
- Monthly SHUI payment for December 2024



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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