

**Deloitte.**



**2022**

**Tax Compliance  
Calendar**



## HAPPY NEW YEAR NHAM DAN 2022

**The Board of Directors of Deloitte Vietnam wish 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** for the year 2022. This calendar is compiled based on the prevailing tax management regulations as of January 2022, aiming to serve the internal monitoring of your Company. We hope that the calendar 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.

We hope that **Deloitte Vietnam** will continue to accompany **your Company** during your strong and sustainable development!







*New Year is coming to us*

*With Health and Peace to all families*

*Spring grows many new hopes*

*In your path Deloitte will accompany*

## COLOR CODE

	<ul style="list-style-type: none"><li>• Public holiday</li></ul>
	<ul style="list-style-type: none"><li>• Monthly VAT, PIT, FCWT declaration and payment</li></ul>
	<ul style="list-style-type: none"><li>• Quarterly VAT, PIT declaration and payment</li><li>• Quarterly provisional CIT payment</li></ul>
	<ul style="list-style-type: none"><li>• Annual PIT, CIT annual finalization and payment</li><li>• Annual Transfer Pricing Declaration</li></ul>
	<ul style="list-style-type: none"><li>• Monthly Social, Health, Unemployment Insurance payment</li></ul>
	<p>Employment management:</p> <ul style="list-style-type: none"><li>• Annual report on Unemployment Contributions</li><li>• Report on the changes of employment</li><li>• Report on Labor Accidents</li><li>• Report on employment of foreign employees</li></ul>

## 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

MON	TUES	WED	THUR	FRI	SAT	SUN
					01 Tết Dương lịch	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 Tết Nguyên Đán					

## 04

- Annual report on employment of foreign employees for the year 2021

## 07

- Annual report on Labour Accidents for 2021

## 14



- Annual report on Unemployment Contributions for 2021

## 20

- Monthly VAT, PIT, FCWT declaration and payment for December 2021

## 28

- Monthly SHUI Payment for January 2022

MON	TUE	WED	THU	FRI	SAT	SUN
	01  Lunar New Year	02  Lunar New Year	03  Lunar New Year	04  Lunar New Year	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

7

- Quarterly provisional CIT payment
- Quarterly VAT, PIT declaration and payment for quarter 4/2021

21

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

28

- Monthly SHUI Payment for February 2022



# 03

MON	TUE	WED	THU	FRI	SAT	SUN
	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			

## 21

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

## 31

- Annual PIT (company filing), CIT (TP forms attached) finalization and payment for calendar year (ended on 31 December 2021)
- Monthly SHUI Payment for March 2022



MON	TUE	WED	THU	FRI	SAT	SUN
				01	02	03
04	05	06	07	08	09	10 Hung Kings' Commemoration Day
11 Hung Kings' Commemoration Day	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30 Reunification Day	

20

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

29

- Monthly SHUI payment for April 2022



# 05

MON	TUE	WED	THU	FRI	SAT	SUN
						01  Labour day
02  Labour day	03  Labour 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	31					



## 04

- Quarterly provisional CIT payment
- Quarterly VAT, PIT declaration and payment for Quarter 1/2022
- Annual PIT finalization and payment of year 2021 for individual filing.

## 20

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

## 31

- SHUI payment for May 2022

MON	TUE	WED	THU	FRI	SAT	SUN
		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			

1-2

3-4

5-6

7-8

9-10

11-12

03

- Semi annual report on the changes of employment 2022

20

- FCWT, VAT, PIT declaration and payment for May 2022

30

- Annual CIT finalization (TP form attached) and payment finalization and payment for fiscal year ended 31/03/2022 (if any)
- Monthly SHUI payment for June 2022



# 07

MON	TUE	WED	THU	FRI	SAT	SUN
				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



## 04

- Semi annual report on Labour Accidents
- Semi annual report on employment of foreign employees

## 20

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

## 29

- Monthly SHUI Payment for July 2022

MON	TUE	WED	THU	FRI	SAT	SUN
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				

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## 01

- Quarterly provisional CIT payment
- Quarterly VAT, PIT declaration and payment for Quarter 2/2022

## 22

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

9-10

11-12

## 31

- Monthly SHUI Payment for August 2022



# 09

MON	TUE	WED	THU	FRI	SAT	SUN
			01 Independence Day	02 Independence Day	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		

## 20

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

## 30

- Annual CIT finalization (TP Forms attached) and payment for the fiscal year ended 30/06/2022 (if any)
- Monthly SHUI payment for September 2022



MON	TUE	WED	THU	FRI	SAT	SUN
					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						

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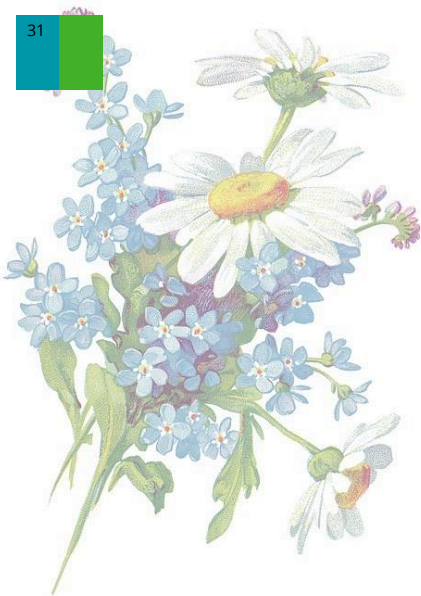
11-12

## 20

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

## 31

- Monthly SHUI payment for October 2022
- Quarterly VAT, PIT declaration and payment for Quarter 3/2022
- Quarterly provisional CIT payment



# 11

MON	TUE	WED	THU	FRI	SAT	SUN
	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				

## 21

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

## 30

- Monthly SHUI Payment for November 2022



# 12



MON	TUE	WED	THU	FRI	SAT	SUN
			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	

## 02

- Annual report on the change of employment for 2022

## 20

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

## 30

- Monthly SHUI Payment for December 2022

1-2

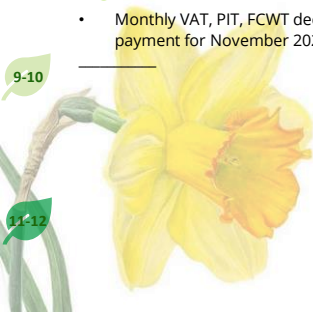
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# Tax and Legal Services



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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