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TAX ALERT

Directive No. 56/CD-TTg on strengthening state management of e-commerce and digital platforms

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Directive No. 56/CD-TTg on strengthening state management of e-commerce and digital platforms

Recently, the Vietnamese Prime Minister issued Directive No. 56/2024/CD-TTg ("Directive 56"), to continue the effort on enhancing the tax administration on e-commerce and digital business activities. In this Directive, the Prime Minister requests the competent authorities to urgently collaborate and carry out the notable activities, as follows:

1. Enhancing data provision and exchange

- Built the database for tax collection purposes in e-commerce business activities, apply the information technology and the risk management methodology for the e-commerce and digital business activities;
- Facilitate the data connection between the national population database with the data from other competent and provincial authorities for e-identification and e-authentication identifier; integrate the data on nationality with tax, bank information, etc. to authenticate the individual doing e-commerce and digital business activities in order to prevent tax losses and tax violations;
- The State Bank of Vietnam will request the credit institutions and intermediary payment service providers to report the information of foreign suppliers who do not have business establishments in Vietnam; the information of organizations and individuals having income from cross-border e-commerce platforms and digital business. In addition, to establish a mechanism for managing and supervising the cross-border payment transactions.

2. Reducing administrative procedures

- The Ministry of Finance will review to reduce the tax administrative procedures; simplifying tax declaration and payment for taxpayers; and optimizing the customs clearance processes for imported and exported goods during e-commerce activities.

3. Enacting regulations and handling violations

- Request to urgently enact and submit to the Government a draft amendment to enhance the sanctions for the violations of information storage and provision of the subject of e-commerce business activities;
- Build up regulations to enable the suspension or revocation of online business licenses for the case of violations of tax laws;
- Enhance the audit and inspection for the case of live-streaming activities and for the case of organizations and individuals earning commissions from advertising or sales at the risk of violations.

Deloitte's view

Directive 56 emphasizes the Government's commitment to effectively manage e-commerce activities and foster digital economy growth. Individuals, households, Vietnamese and foreign enterprises doing e-commerce and digital business are encouraged to continuously update information and fully comply with new regulations to timely take appropriate actions and fulfill the requirements so that the business operation in Vietnam would not be impact or suspended.

Contact

Website: [deloitte.com/vn](https://www.deloitte.com/vn)

Email: deloittevietnam@deloitte.com

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Contact Us



Bui Tuan Minh
National Tax Leader
+84 24 7105 0022
mbui@deloitte.com



Thomas McClelland
Tax Partner
+84 28 7101 4333
tmcclelland@deloitte.com



Bui Ngoc Tuan
Tax Partner
+84 24 7105 0021
tbui@deloitte.com



Phan Vu Hoang
Tax Partner
+84 28 7101 4345
hoangphan@deloitte.com



Dinh Mai Hanh
Tax Partner
+84 24 7105 0050
handinh@deloitte.com



Vo Hiep Van An
Tax Partner
+84 28 7101 4444
avo@deloitte.com



Vu Thu Nga
Tax Partner
+84 24 7105 0023
ngavu@deloitte.com



Tat Hong Quan
Tax Partner
+84 28 7101 4341
quantat@deloitte.com



Vu Thu Ha
Tax Partner
+84 24 710 50024
hatvu@deloitte.com



Dang Mai Kim Ngan
Tax Partner
+84 28 710 14351
ngandang@deloitte.com



Tran Quoc Thang
Tax Partner
+84 28 710 14323
qthang@deloitte.com

Hanoi Office

15th Floor, Vinaconex Building,
34 Lang Ha Street, Dong Da
District, Hanoi, Vietnam
Tel: +84 24 7105 0000
Fax: +84 24 6288 5678

Ho Chi Minh City Office

18th Floor, Times Square
Building, 57-69F Dong Khoi
Street, District 1,
Ho Chi Minh City, Vietnam
Tel: +84 28 7101 4555
Fax: +84 28 3910 0750

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