

Vietnam | 2020 년 06 월



개인소득세에 신규 기본공제액 적용에 관한 세무 뉴스

제 954/2020/UBTVQH14 호 결의에 따라 기본공제액 적용에
대한 지침

한국 고객사 분들께,

2020 년 6 월 23 일에 세무총국은 제 2546/TCT-DNNCN 호 OL ("제 2546 호
OL") 를 발행하여 국회 상임위원회의 2020 년 6 월 2 일자
제 954/2020/UBTVQH14 호 결의에 따라 개인소득세 ("PIT")의 신규
기본공제금액 적용에 대한 지침을 제공합니다. 구체적으로:

- 1) 납세자는 아래 와 같은 과세기간부터 신규 공제기준에 따라 급여에 대한
PIT 를 신고 납부합니다:
 - 월별 세금 신고의 경우: 2020 년 07 월의 PIT 과세기 (마감일:
2020 년 8 월 20 일)
 - 분기별 세금 신고의 경우: 2020 년 3 분기의 PIT 과세기 (마감일:
2020 년 10 월 30 일)

- 2) 2020 년 과세기간의 지난 월/분기의 경우 개인소득세 연말 확정신고시
신규 기본공제액을 소급적하여 계산합니다.

딜로이트의 다른 세무뉴스를 참고하려고 하시면 딜로이트 [웹사이트](#)에
접속하십시오.

관련하여 궁금하거나 지원 필요하실 사항이 있으면 언제든지 연락주십시오.



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감사합니다

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