MAZARS

VIETNAM TAX CALENDAR FOR 2015

Task Required	Deadline
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for December 2014	20 January 2015
Business License Tax payment for 2015 (no declaration is required if there is no change in tax level) Quarterly tax declaration/payment (CIT, VAT, PIT) for Quarter IV/2014 Submission of report on the use of invoice for Quarter IV/2014	30 January 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for January 2015 Notification of monthly VAT declaration (if taxpayer satisfied the conditions for quarterly declaration basis and would like to switch to monthly tax declaration)	24 February 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for February 2015	20 March 2015
PIT Finalization/payment for 2014 Annual CIT Finalization, if financial year ends on 31 December 2014	31 March 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for March 2014	20 April 2015
Quarterly tax declaration/payment (CIT, VAT, PIT) for Quarter I/2015 Submission of report on the use of invoice Quarter I/2015	04 May 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for April 2015	20 May 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for May 2015	20 June 2015
Annual CIT Finalization, if financial year ends on 31 March 2015	29 June 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for June 2015	20 July 2015
Quarterly tax declaration/payment (CIT, VAT, PIT) for Quarter II/2015 Submission of report on the use of invoice Quarter II/2015	30 July 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for July 2015	20 August 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for August 2015	21 September 2015
Annual Corporate Income Tax Finalization, if financial year ends on 30 June 2015	28 September 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for September 2015	20 October 2015
Quarterly tax declaration/payment (CIT, VAT, PIT) for Quarter III/2015 Submission of report on the use of invoice Quarter III/2015	30 October 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for October 2015	20 November 2015
Monthly Tax declaration/payment (VAT, PIT, FCT, SST) for November 2015 Submission of registration form for applying VAT credit method	21 December 2015
Annual CIT Finalization, if financial year ends on 30 September 2015	29 December 2015

Notes:

- Deadline for tax registration is within 10 days from date of license/date of incurring tax liability;
- Deadline for change in tax registration information is within 10 days from date of change;
- FCT is declared and paid within 10 days from date of payment; and finalized within 45 days from date of contract liquidation. Monthly filing is allowed upon registration where the company incurs many payments to foreign contractor during the month;
- If the deadline falls into a day off, the actual deadline shall be the first working day after that. We note that the tax authority is still working on every Saturday for receiving and resolving the application of tax administration procedures.

Abbreviations:

- CIT: Corporate Income Tax
- FCT: Foreign Contractor Tax
- PIT: Personal Income Tax
- SST: Special Sales Tax
- VAT: Value Added Tax

More information available on
www.mazars.vn