

NEWSLETTER 03/2023



- ★ *Draft extension of tax payment deadline in 2023*
- ★ *Affiliate transaction inspector*
- ★ *Risks when the seller cancels the e-invoice without any notification*
- ★ *Deploy e-invoice from cash registers*
- ★ *Seminar on CIT finalization in 2022*

1. Draft extension of tax payment deadline in 2023

The draft Decree on tax payment extension policy in 2023 is being submitted to the Government. Basically, the policy is quite similar to previous years, including the extension of VAT payment; CIT and land rent.

2. Affiliate transaction inspector

In 2023, affiliate transaction inspector will be one of the key issues that the tax sector focuses for risk management. This is mentioned in Official Dispatch 10039/BTC-TTr of the Ministry of Finance on guidance and orientation for developing the financial inspection and examination plan in 2023 and Official Letter No. 4134/TCT-TTKT on the transfer price inspection plan. Nowadays, the inspection of transfer prices of tax departments are different. However, through inspection, transfer pricing mistake can be concentrated in such points as: profit margin outside the standard independent transaction range, recording expenses related to affiliate transactions not meeting regulations...

3. Deploy e-invoice from cash registers

The Vietnamese tax authorities have promoted the implementation of electronic invoices with tax authority codes generated from cash registers. Pre-deployed subjects are businesses, households and individuals doing business that pay taxes and provide goods and services directly to customers such as catering, restaurants and hotels; retail sale of goods; retail pharmacy...

The application of e-invoices from cash registers is convenient because a digital signature is not required; proactive 24/7 in invoicing when there is a sale of goods and services, thoroughly handling problems in the past time about the delay between the time of payment and the time of invoicing... and at the end of the day, e-invoice data used during the day is transferred to the tax authority through an organization providing the service of receiving, transmitting and storing electronic data.

“Manabox Vietnam would like to become a vanguard company in creating a platform to assist customer in improve management efficiency and human resource quality to promote efficient customer available resources”.

Mr Nguyễn Văn Tinh (CA, CTA, CPA Việt Nam) – Assistant Manager



4. Risks when the seller cancels the e-invoice without any notification

Sellers canceling the e-invoice without any notification is an anxious issue for many businesses. Nowadays, the website of the General Department of Taxation supports looking up all invoice information or status and sending notification of invoice cancellation to the buyer's email address. However, according to the General Department of Taxation, handling electronic invoices is a **civil liability** between parties. Therefore, there are some ways to reduce related risks such as:

- ✚ Store the conversion of electronic invoice with the seller's signature and seal as proof of explanation.
- ✚ When signing an economic contract, the buyer and the seller need to clearly define the responsibility for handling when an e-invoice is canceled and have an agreement before making an adjustment/replacement invoice
- ✚ If the seller intentionally cancels the invoice without errors, which is a violation of regulations and has tax risks, the buyer needs to notify the tax authority about this issue.

5. Seminar on CIT finalization in 2022

Many outstanding issues will be discussed at the Conference on March 11 and 16, 2023 of Manabox VN, such as:

- Facebook, Google expense
- Unpaid annual leave expense
- Repatriation of profits

Seminar registration at: <https://forms.gle/yMdSnF7k44UDzDqi6>

03 | MARCH

MON	TUE	WED	THU	FRI	SAT	SUN
		01 10/2	02 11	03 12	04 13	05 14
06 15	07 16	08 17 <i>Quốc Tế Phụ Nữ</i>	09 18	10 19	11 20	12 21
13 22	14 23	15 24	16 25	17 26	18 27	19 28
20 29	21 30	22 01/02	23 02	24 03	25 04	26 05
27 06	28 07	29 08	30 09	31 10		

NOTES



- 05 - Báo cáo THTH khoản vay nước ngoài T2/2023
- 20 - Hồ sơ khai thuế GTGT/TNCN T2/2023
- 30 - Báo cáo THTH Dự án Đầu tư 2022
- Báo cáo Thống kê 2022
- 31 - BCTC, Quyết toán thuế TNDN 2022 (Năm tài chính kết thúc 31/12)
- Quyết toán thuế TNCN 2022 (TK công ty)
- Quyết toán Hải Quan (Năm tài chính kết thúc 31/12)

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