

Hanoi, April 14, 2023

DECREE

On extension of deadlines for payment of value-added tax, enterprise income tax, personal income tax and land rental in 2023

Pursuant to the Law on Organization of the Government dated June 19, 2015; the Law Amending and Supplementing a Number of Articles of the Law on Organization of the Government and the Law on Organization of Local Administration dated November 22, 2019;

Pursuant to the Law on Tax Administration dated June 13, 2019;

At the proposal of the Minister of Finance;

The Government hereby promulgates the Decree on extension of deadlines for payment of value-added tax, enterprise income tax, personal income tax and land rental in 2023.

Article 1. Scope of regulation

This Decree provides regulations on extension of deadlines for payment of value-added tax, enterprise income tax, personal income tax and land rental.

Article 2. Subjects of application

This Decree applies to taxpayers; tax administration offices; tax administration officers; other relevant State agencies, organizations and individuals.

Article 3. Subjects entitled to extension

1. Enterprises, organizations, households, business households and individuals conducting production activities in the following economic sectors:

a) Agriculture, forestry and fisheries;

b) Foodstuff production or processing; textiles; production of wearing apparel; production of leather and related products; wood processing and production of wood products, bamboo or neohouzeaua (except beds, wardrobes, tables and chairs); production of products from straw, thatch and plaiting materials; production of paper and paper products; production of products from rubber and plastics; production of products from other nonmetallic minerals; metal production; mechanical processing; metal treatment and coating;

manufacture of electronic products, computers and optical products; manufacture of automobiles and other motorized vehicles; production of beds, wardrobes, tables and chairs;

c) Construction;

d) Publication activities; cinematographic activities, production of television programs, sound recording and music publication;

dd) Exploitation of crude oil and natural gas (not to extend the deadlines for enterprise income tax payment for crude oil, condensate and natural gas collected according to an agreement or contract);

e) Manufacture of beverages; printing, copying records of all kinds; production of coke coal, refined petroleum products; production of chemicals and chemical products; manufacture of products from prefabricated metal (except for machinery and equipment); motorbike and motorcycle manufacture; repair, maintenance and installation of machines and equipment;

g) Drainage and treatment of wastewater.

2. Enterprises, organizations, households, business households and individuals conducting business activities in the following economic sectors:

a) Transportation and warehousing; accommodation and catering services; education and training; medical and social assistance activities; real estate business;

b) Labor and employment services; travel agency and tour operation and auxiliary services related to tour promotion and organization;

c) Creation, art and recreation; library operations, archives, museums and other cultural activities; sports, entertainment and recreation; film projection;

d) Radio and television broadcasting; computer programming, counseling services and other activities related to computers; information service activities;

dd) Auxiliary services for mining.

The lists of economic sectors stated in Clauses 1 and 2 of this Article shall be determined according to the Prime Minister's Decision No. 27/2018/QĐ-TTg dated July 06, 2018, promulgating the system of Vietnam's economic sectors.

The system of economic sectors prescribed in Appendix I attached to Decision No. 27/2018/QĐ-TTg shall be divided into 5 grades and determined according to the following principles: In case an economic sector prescribed in Clauses 1 and 2 of this Article is a grade-1 sector, the provision on extension of payment deadlines shall apply to all grade-2, -3, -4 and -5 economic sub-sectors of such grade-1 sector; in case the economic sector is a grade-2 sector, the provision on extension of payment deadlines shall apply to all grade-3, -4 and -5 economic sub-sectors of such grade-2 sector; in case the economic sector is a

grade-3 sector, the provision on extension of payment deadlines shall apply to all grade-4 and -5 economic sub-sectors of such grade-3 sector; in case the economic sector is a grade-4 sector, the provision on extension of payment deadlines shall apply to all grade-5 economic sub-sectors of such grade-4 sector.

3. Enterprises, organizations, households, business households and individuals engaged in production of supporting industry products prioritized for development; key mechanical products.

Supporting industry products prioritized for development shall be determined under the Government's Decree No. 111/2015/ND-CP dated November 03, 2015, on development of supporting industries; key mechanical engineering products shall be determined under the Prime Minister's Decision No. 319/QĐ-TTg dated March 15, 2018, approving the Strategy for development of Vietnam's mechanical engineering sector through 2025, with a vision toward 2035.

4. Small- and micro-sized enterprises shall be determined under the 2017 Law on Support for Small- and Medium-Sized Enterprises and the Government's Decree No. 80/2021/ND-CP dated August 26, 2021, detailing a number of articles of the Law on Support for Small- and Medium-Sized Enterprises.

The economic sector or field of an enterprise, organization, household, business household or individual prescribed in Clauses 1, 2 and 3 of this Article is the sector or field in which such enterprise, organization, household, business household or individual conducts production or business activities and generates revenues in 2022 or 2023.

Article 4. Extension of deadlines for tax and land rental payment

1. For value-added tax (except value-added tax at the import stage)

a) To extend the deadline for payment of the payable value-added tax amount (including the tax amounts allocated to provinces other than the places where the taxpayers are headquartered, and tax amounts paid upon each time the tax liability arises) of the tax period from March thru August 2023 (in case of making monthly value-added tax declarations) and the tax periods of first and second quarters of 2023 (in case of making quarterly value-added tax declarations) of the enterprises and organizations prescribed in Article 3 of this Decree. The extension duration is 06 months for the value-added tax amount of the tax period from March thru May 2023 and the tax period of the first quarter of 2023; 05 months for the value-added tax amount of the tax periods of June 2023 and the second quarter of 2023; 04 months for the value-added tax amount of the tax period of July 2023; and 03 months for the value-added tax amount of the tax period of August 2023. The extension duration specified at this Point shall be counted from the deadline for value-added tax payment specified in the law on tax administration.

Enterprises and organizations that are entitled to extension of tax payment deadlines shall make and submit monthly or quarterly value-added tax declarations in accordance with the current law but are not required to pay the payable value-added tax amounts stated in the filled-in value-added tax declarations. The deadlines for payment of value-added tax amounts of the months and quarters eligible for extension of tax payment deadlines are as follows:

The deadline for payment of value-added tax for the tax period of March 2023 is October 20, 2023.

The deadline for payment of value-added tax for the tax period of April 2023 is November 20, 2023.

The deadline for payment of value-added tax for the tax period of May 2023 is December 20, 2023.

The deadline for payment of value-added tax for the tax period of June 2023 is December 20, 2023.

The deadline for payment of value-added tax for the tax period of July 2023 is December 20, 2023.

The deadline for payment of value-added tax for the tax period of August 2023 is December 20, 2023.

The deadline for payment of value-added tax for the tax period of the first quarter of 2023 is October 31, 2023.

The deadline for payment of value-added tax for the tax period of the second quarter of 2023 is December 31, 2023.

b) In case an enterprise or organization stated in Article 3 of this Decree has branches or affiliated units that make separate value-added tax declarations with their managing tax offices, such branches or affiliated units will also be eligible for extension of the value-added tax payment deadlines. In case branches or affiliated units of an enterprise or organization stated in Clauses 1, 2 and 3, Article 3 of this Decree do not conduct production or business activities in the economic sectors and fields eligible for extension of tax payment deadlines, such branches or affiliated units will not be entitled to extension of value-added tax payment deadlines.

2. For enterprise income tax

a) To extend the deadlines for payment of enterprise income tax amounts to be temporarily paid for tax periods of the first and second quarters of 2023 of enterprises and organizations specified in Article 3 of this Decree. The extended duration is 03 months from the deadline for enterprise income tax payment as prescribed by the law on tax administration.

b) In case an enterprise or organization stated in Article 3 of this Decree has branches or affiliated units that make separate enterprise income tax

declarations with their managing tax offices, such branches or affiliated units will also be entitled to extension of the enterprise income tax payment deadline. In case branches or affiliated units of an enterprise or organization stated in Clauses 1, 2 and 3, Article 3 of this Decree do not conduct production or business activities in the economic sectors and fields eligible for extension of tax payment deadlines, such branches or affiliated units will not be entitled to extension of the enterprise income tax payment deadlines.

3. For value-added tax and personal income tax of business households and business individuals

To extend the deadlines for payment of payable value-added tax and personal income tax amounts of 2023 of business households and individuals operating in the economic sectors and fields prescribed in Clauses 1, 2 and 3, Article 3 of this Decree. Business households and individuals shall pay the tax amounts eligible for extension of the payment deadlines under this Clause no later than December 30, 2023.

4. For land rental

To extend the deadlines for payment of 50% of the land rental amounts payable in 2023 of enterprises, organizations, households, business households and individuals specified in Article 3 of this Decree that are leased land directly by the State under decisions of or contracts signed with competent state agencies in the form of land lease with annual payment of land rental. The extension duration is 06 months from May 31, 2023 to November 30, 2023.

This provision applies also to enterprises, organizations, business households and individuals that are leased land directly by the State under more than one decision or contract and conduct production and business activities in different sectors and fields including those prescribed in Clauses 1, 2, and 3, Article 3 of this Decree.

5. For enterprises, organizations, business households and individuals conducting production and business activities in different economic sectors, including those prescribed in Clauses 1, 2, and 3, Article 3 of this Decree: Enterprises and organizations will be entitled to extension of deadlines for payment of the whole payable value-added tax and enterprise income tax amounts; business households and individuals will be entitled to extension of deadlines for payment of the whole payable value-added tax and personal income tax amounts under the guidance of this Decree.

Article 5. Order and procedures for extension

1. A taxpayer directly declaring and paying tax to the tax office that is entitled to payment extension, shall submit a written request for extension of deadlines for tax and land rental payment (hereinafter referred to as written request for payment deadline extension) for the first time, or a revised one if detecting any errors, made according to the form provided in the Appendix to

this Decree, to the managing tax office (sending request by electronic means or hand-delivering or by post) once for all tax periods and for taxes of all types and land rental eligible for payment deadline extension upon submission of monthly (or quarterly) tax declaration dossiers in accordance with the law on tax administration. In case a taxpayer fails to submit concurrently a written request for payment deadline extension and a monthly (or quarterly) tax declaration dossier, it/he/she shall submit such request no later than September 30, 2023, and the tax administration offices shall still extend deadlines for tax and land rental payment for payment periods preceding the time of submission of such written request

In case a taxpayer's payable tax amounts eligible for payment deadline extension arise in different areas under the management by different tax offices, the taxpayer's managing tax office shall transmit information and send the taxpayer's written request for payment deadline extension to the related tax office.

2. A tax-payer shall determine by itself/himself/herself and take responsibility for its/his/her request for deadline extension, ensuring that it/he/she is eligible subject as prescribed in this Decree. If a taxpayer submits a written request for payment deadline extension to a tax office after September 30, 2023, it/he/she will not be entitled to extension of deadlines for tax and land rental payment in accordance with this Decree. In case a taxpayer makes additional declaration to its tax declaration dossier of a tax period which is eligible for extension of tax payment deadline, resulting in an increase in the payable amount, and sends the additional declaration to the concerned tax office before the extended tax payment deadline expires, the tax amount eligible for extension of the payment deadline is also inclusive of the payable amount increased due to additional declaration. In case a taxpayer makes additional declaration to its tax declaration dossier of a tax period which is eligible for extension of tax payment deadline after the extended tax payment deadline expires, he/she/it shall not be entitled to the extension of the payment deadline of the payable amount due to additional declaration.

3. Tax offices are not required to notify taxpayers of the acceptance of the requests for extension of deadlines for tax and land rental payment. During the extension period, if a tax office has grounds to believe that a taxpayer is not entitled to extension, it shall notify in writing the taxpayer of the non-extension and the taxpayer shall fully remit to the state budget tax and land rental amounts and late-payment interests for the actual extension period. In case the extension period has expired and a tax office, through inspection and examination, detects that a taxpayer is not entitled to extension of deadlines for tax and land rental payment under this Decree, the taxpayer shall fully remit to the state budget the deficit tax amount, fines and late-payment interests re-determined by the tax office.

4. During the extension period, late-payment interests on tax and land

rental amounts eligible for extension of payment deadlines shall not be calculated (including also cases in which such written requests are sent by taxpayers to tax offices after submission of tax declaration dossiers under Clause 1 of this Article, and cases in which the competent agencies already examined and determined that the taxpayers entitled to extension of payment deadlines have the increased amounts of the extended tax periods). In case tax offices have calculated late-payment interests (if any) for tax declaration dossiers that are eligible for extension of payment deadlines under this Decree, tax offices shall adjust and no longer calculate late-payment interests.

5. For basic construction works and construction items using State budget funds, payments from the State budget funding for basic construction works of ODA-funded projects which are subject to value-added tax, the project owner of such works, when making payment to the State Treasury, must attach a notice of the tax office's approval of the written request for extension of payment deadlines or the written request for extension of payment deadlines with a construction contractor's certification of sending to the tax office. The State Treasury shall, based on the dossier sent by the project owner, not deduct value-added tax during the extension period. When the extension duration expires, the contractor must fully pay the tax amounts eligible for extension of payment deadlines as prescribed.

Article 6. Implementation organization and effect

1. This Decree takes effect from the date of its signing to the end of December 31, 2023.

2. After the extension duration specified in this Decree, the tax and land rental payment deadlines shall comply with current regulations.

3. The Ministry of Finance shall take responsibility for directing, organizing the implementation and settling problems arising in the course of implementation of this Decree.

4. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, Chairpersons of People's Committees of provinces and centrally-run cities, and related enterprises, organizations, households, business households and individuals shall implement this Decree./.

**ON BEHALF OF THE GOVERNMENT
FOR THE PRIME MINISTER
THE DEPUTY PRIME MINISTER**

Le Minh Khai

** All Appendices are not translated herein.*