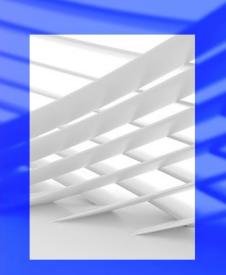


稅務新訊

2022年5月



加強稅務合規要求相關審查和檢查

2022年3月17日越南稅務總局頒布第769/TCT-TTKT號公函,要求省市級稅務機關加強防止國家預算收入損失措施並確保稅捐徵收準確及充分。據此,稅務總局要求重點對幾個高風險行業和領域進行稅務審查及檢查,特別是高風險退稅企業,著重檢查發票正確性、關聯交易、電子商務以及預期高利潤的強勢成長行業。各項關鍵焦點如下:

- 發票:加強稅務合規之審查和檢查,與發票使用審核相結合,俾利偵查非法用途案例。
- 退稅:實施稅捐稽徵管理措施,以確保對符合資格之對象退還稅款:
 - 展開稅務風險評估,以遴選、審核及對高風險納稅義務人進行稅務審查及檢查;
 - 仔細檢查提出申請退稅之案例。及时偵查利用稅收政策牟取暴利的退稅案件

● 電子商務:

- 加強措施,以提高對全國電子商務企業稅務審查和檢查之效率,特別關注在越南沒有常設機構但在電子商務平台上進行業務之外國供應商的數位業務;
- 審核自社交網路平台獲取所得之組織及個人的數據,通知關於辦理納稅申報及繳納要求之訊息。

其他:

- 加強稅務審查及檢查,及嚴格處理走私、商業詐騙、投機及不合理漲價之行為;
- 檢查納稅義務人為防止Covid-19進行之捐款及贊助。

同時,也督促稅務機關通透過稅務審查/檢查,足額、及時追繳未結清稅款。為防止稅捐逃稅、稅務詐騙及稅務犯罪的行為,稅務機關應積極與各主管機關協調交換訊息及偵查存在移轉訂價、利潤匯出、逃稅等高風險之納稅義務人。

倘您需要進一步諮詢稅務機關行動計劃及必要的應對措施以改善稅務合規性,請不吝聯繫KPMG。

聯繫我們

中文部 - Chinese Desk

Chang Hung Chun (河內 - 胡志明市) 鄭宏俊 合夥人

E: chchun@kpmg.com.vn

Brian Chen (河內 - 胡志明市) **陳家程** 合夥人

E: briancchen@kpmg.com.vn

Bryan Tran (胡志明市) 陳鴻福 協理

E: phuctran@kpmg.com.vn

Tu Nguyen (河內) **阮清秀** 協理

E: tnguuyen50@kpmg.com.vn

Zhou Miao (河內)

周苗 協理

E: miaozhou@kpmg.com.vn

河内 - Hanoi

46th Floor, Keangnam Landmark 72, E6 Pham Hung, Me Tri, Nam Tu Liem

T: +84 (24) 3946 1600

胡志明市 - Ho Chi Minh City

10th Floor, Sun Wah Tower, 115 Nguyen Hue, Ben Nghe, District 1

T: +84 (28) 3821 9266

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峴港 - Da Nang

D3, 5th Floor, Indochina Riverside Towers, 74 Bach Dang, Hai Chau I, Hai Chau

T: +84 (236) 351 9051



Scan to visit our website: kpmg.com.vn Email: kpmghcmc@kpmg.com.vn