



ICL ADVISORY AND VALUATION COMPANY LIMITED



No. 06 - 07 Phan Ton, Da Kao Ward, District 1, HCMC



[www.reanda-icla.com](http://www.reanda-icla.com)



[info@reanda-icla.com](mailto:info@reanda-icla.com)



028 2245 8787

## QUESTION-ANSWER AND PROFESSIONAL UPDATE ABOUT TAX

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## QUESTION-ANSWER AND PROFESSIONAL UPDATE ABOUT TAX (cont.)

Questions/ New update	Answer	Reference
<b>1. What does a complete set of personal income tax finalization documents include?</b>	<p>'1. Personal income tax finalization declaration form No. 02/QT-TNC</p> <p>2. Appendix List of family deductions for dependents, form No. 02-1/BK-QTT-TNCN (if registered for family deductions for dependents).</p> <p>3. Photocopies of documents proving the amount of tax deducted and temporarily paid during the year; Tax amount paid abroad (if any).</p> <p>4. Photocopies of invoices and documents proving contributions to charity funds, humanitarian funds, and study promotion funds (if any).</p> <p>5. Dependent registration documents (if calculating deductions for dependents at the time of tax finalization for dependents who have not yet registered)</p> <p>6. In case an individual receives income from international organizations, embassies, consulates and receives income from abroad, there must be documents proving the amount paid by the unit or organization paying the income in another country.</p>	<p><a href="#">Appendix II Circular 80/2021/TT-BTC</a></p>



## QUESTION-ANSWER AND PROFESSIONAL UPDATE ABOUT TAX (cont.)

Questions/ New update	Answer	Reference
<b>2. How are organizations declaring taxes on behalf of and paying taxes on behalf of individuals for rent their house?</b>	<p>Organizations and individuals may declare and pay taxes on behalf of individuals in the following cases:</p> <p>a) Organizations that lease property from individuals and in the property lease contract there is an agreement that the lessee is the taxpayer;</p> <p>[...] 2. Organizations and individuals that declare and pay taxes on behalf of business individuals according to the instructions in Clause 1 of this Article declare and pay taxes as follows:</p> <p>a) In case of tax declaration and tax payment on behalf of the subjects guided in Point a, Clause 1 of this Article, the organization shall declare and pay tax on a monthly or quarterly basis or each time a payment period or calendar year arises according to provisions of law on tax administration.</p> <p>[...] 3. In case an organization declares tax on behalf of, or pays tax on behalf of, an individual leasing property, the determination of revenue of 100 million VND/year or less shall be applied to determine subjects not required to pay tax according to the law. instructions at Point c, Clause 1, Article 9 of this Circular.”</p>	<a href="#">Circular 100/2021/TT-BTC</a>



## QUESTION-ANSWER AND PROFESSIONAL UPDATE ABOUT TAX (cont.)

Questions/ New update	Answer	Reference
<b>3. What does a tax declaration file on behalf of an individual include for rent their house?</b>	<p>1. Tax declaration documents</p> <p>a) Monthly and quarterly tax declaration documents for organizations declaring taxes on behalf of and paying taxes on behalf of individuals in case the individual cooperates in business with the organization; Organize payments to individuals who achieve sales; the organization is the owner of the e-commerce trading floor; Organizations in Vietnam that are partners of digital platform providers abroad (without permanent establishments in Vietnam) make income payments to individuals specified in Point 8.4, Appendix I - List of documents Tax declaration issued with Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government, specifically as follows:</p> <ul style="list-style-type: none"><li>- Tax declaration for business households and individual businesses according to form No. 01/CNKD issued with this Circular;</li><li>- Appendix Detailed list of business households and individual businesses (applicable to organizations and individuals declaring taxes on behalf of and paying taxes on behalf of individuals; individuals cooperating in business with organizations; organizations paying taxes for individuals achieving sales; organizations that are owners of e-commerce trading floors; organizations in Vietnam that are partners of digital platform providers abroad) according to form No. 01-1/BK-CNKD promulgated together with this Circular;</li><li>- Copy of business cooperation contract (if this is the first tax declaration of the contract). The tax authority has the right to request the production of the original for comparison and confirmation of the accuracy of the copy compared to the original.</li></ul> <p>b) Tax declaration dossiers for organizations declaring tax on behalf of, or paying tax on behalf of, individuals leasing property specified in item b, point 8.5, Appendix I - List of tax declaration dossiers issued with Decree No. 126/ 2020/ND-CP dated October 19, 2020 of the Government, specifically as follows:</p>	<a href="#">Decree 126/2020/ND-CP</a>



## QUESTION-ANSWER AND PROFESSIONAL UPDATE ABOUT TAX (cont.)

Questions/ New update	Answer	Reference
<b>3. What does a tax declaration file on behalf of an individual include for rent their house?</b>	<ul style="list-style-type: none"><li>- Tax declaration for property leasing activities (applicable to individuals with property leasing activities who directly declare tax to tax authorities and organizations declaring on behalf of individuals) according to form No. 01/TTS ban issued together with this Circular;</li><li>- Appendix of detailed list of individuals leasing property (applicable to organizations declaring on behalf of individuals leasing property) according to form No. 01-2/BK-TTS issued with this Circular;</li><li>- Copy of the property lease contract, contract appendix (if this is the first tax declaration of the Contract or Contract Appendix). The tax authority has the right to request the production of the original for comparison and confirmation of the accuracy of the copy compared to the original.</li></ul> <p>c) Tax declaration dossiers for organizations and individuals declaring tax on behalf of or paying tax on behalf of authorized individuals according to civil law shall comply with regulations for authorized individuals if directly declaring taxes.</p> <p>d) Enterprises and economic organizations that declare taxes on behalf of individuals leasing property, on the declaration form, select "Enterprises, economic organizations that declare taxes on behalf of and pay taxes on behalf of individuals according to tax law" and at the same time the declarer signs. , clearly state your full name. If it is an organization declaring on your behalf, after signing, you must affix the organization's seal or electronically sign according to regulations. On tax records and tax collection documents, it shows that the taxpayer is an organization that declares and pays taxes on behalf of the taxpayer.</p>	<a href="#">Decree 126/2020/ND-CP</a>



## QUESTION-ANSWER AND PROFESSIONAL UPDATE ABOUT TAX (cont.)

Questions/ New update	Answer	Reference
<b>4. Which charitable, humanitarian, and educational contributions are allowed to be deducted when finalizing personal income tax?</b>	<p>1. Charitable, humanitarian, and study promotion contributions are deducted from taxable income for income from business, from salaries, wages before tax calculation of taxpayers who are resident individuals, including including:</p> <ul style="list-style-type: none"><li>+ Contributions to organizations and facilities that care for and nurture children in extremely difficult circumstances, disabled people, and helpless elderly people.</li></ul> <p>Organizations that care for children in difficult circumstances and people with disabilities must be established and operate according to the provisions of Decree No. 68/2008/ND-CP dated May 30, 2008 of the Government.</p> <p>Documents to prove contributions to organizations and facilities that care for and nurture children in extremely difficult circumstances, disabled people, and helpless elderly people are legal receipts from the organization or agency, department.</p> <ul style="list-style-type: none"><li>+ Contributions to charity funds, humanitarian funds, and study promotion funds established and operating according to the provisions of Decree No. 30/2012/ND-CP dated April 12, 2012 of the Government.</li></ul> <p>Documents proving charitable, humanitarian, and study promotion contributions are legal revenue documents issued by central or provincial organizations and funds.</p> <p>2. Charitable, humanitarian, and study promotion contributions incurred in any year are deducted from the taxable income of that tax year. If the deduction is not exhausted, they cannot be deducted from the taxable income of the tax year. next. The maximum deduction level does not exceed the taxable income from salaries, wages and business income of the tax year in which humanitarian charity or study promotion contributions arise.</p>	<a href="#">Decree 126/2020/ND-CP</a>



## QUESTION-ANSWER AND PROFESSIONAL UPDATE ABOUT TAX (cont.)

Questions/ New update	Answer	Reference
<b>5. What is the difference between the time limit for submitting personal income tax finalization between personal income tax refund and additional payment when finalizing?</b>	<p>For individuals directly finalizing personal income tax:</p> <ul style="list-style-type: none"><li>+ No later than the last day of the fourth month from the end of the calendar year.</li><li>+ In case the deadline for submitting tax finalization documents coincides with a prescribed holiday, the deadline for submitting tax finalization documents is the next working day. (Specifically for the 2021 tax finalization period: the deadline for submitting individual tax finalization documents is May 4, 2022).</li></ul> <p>In cases where individuals have overpaid personal income tax and request a tax refund or tax offset in the following period, taxpayers who submit documents after the deadline will not be subject to administrative sanctions.</p>	