



Do The RIGHT Things
In The RIGHT Ways

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SPECIALIZED IN AUDITING, FINANCIAL, ACCOUNTING, TAX

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DEADLINE OF TAX DECLARATION FILE SUBMISSION FOR ENTERPRISES (2015)

No.	Tax declaration file	Note	Submission deadline
I MONTHLY TAX DECLARATION FILE			
1	VAT declaration	Apply to: + Enterprises have total revenue of the previous year (enough 12 months of a calendar) more 50 billion VND ; + Newly-established enterprises + Quarterly VAT-declared enterprises are converted into monthly VAT-declared enterprises and have submitted Notification to Tax authority (<i>declare by a 3-year stable cycle</i>)	20th of the next month
2	PIT declaration	Apply to monthly VAT-declared enterprises and having the withholding amounts of at least each kind of PIT declaration more 50 million VND. (<i>declare by one-year stable cycle</i>)	
3	Invoice usage report	Apply to: + Enterprises use order-print invoices, self-print invoices which involved in violations of the non-allowed to use order-print invoices, self-print invoices, enterprises have high tax risks and must buy invoices from tax authority. (<i>Performed within 12 months or until there is a notification from tax authority</i>)	
II QUARTERLY TAX DECLARATION FILE			
1	VAT declaration	Apply to: + Enterprises have total revenue of the previous (enough 12 months of a calendar year) less 50 million VND. (<i>declare by 3-year stable cycle</i>)	30th of the first month of the next quarter
2	PIT declaration	Apply to: + Enterprises declare VAT quarterly; + Enterprises declare VAT monthly and apply to monthly VAT-declared enterprises and having the withholding amounts of at least each kind of PIT declaration less 50 million VND. (<i>declare by one-year stable cycle</i>)	
3	Report of PIT withholding certificate		
4	Invoice usage report	Apply to enterprises except for enterprises submitting invoice usage report monthly.	
III WHOLE YEAR TAX DECLARATION FILE			
1	License tax	+ Newly-established enterprises: deadline is the last date of the first month of business and production. + Enterprises which are operating do not have to submit declaration forms if there are no changes to revise the payable tax amounts	31 Dec 2014
2	CIT finalization declaration		30 Mar 2016 (*)
3	Financial statements		
4	PIT finalization declaration		30 Mar 2016
IV TAX DECLARATION FILE OF EACH TIME OF ARISING			
1	VAT declaration	Apply to enterprises which construct, install, sell goods, transfer real estate out of head office.	10th from the date that occurs tax obligations.
2	CIT declaration	Apply to enterprises which transfer real estate.	
3	FCT declaration	Apply to enterprises which pay tax on behalf of foreign contractors.	
4	FCT finalization declaration	Apply to enterprises which pay tax on behalf of foreign contractors.	45th from the date that the contract ends
V REGISTRATION BY CYCLE			
1	Registration for VAT declaration by month (<i>a 3-year cycle</i>)	Apply to enterprises which are qualified for quarterly VAT declaration and want to convert monthly VAT declaration for a new cycle.	20 Feb 2015
2	Registration of method for VAT calculation (<i>a 3-year cycle</i>)	Apply to: + Newly-established enterprises: When enterprises are established + Enterprises register to apply VAT calculation method for a new declaration cycle.	20 Dec 2014

(*) : 90th from the date that a fiscal year ends