

RSM TAKEAWAYS

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ADVISOR'S CHOICE: BEYOND NEWSLETTER

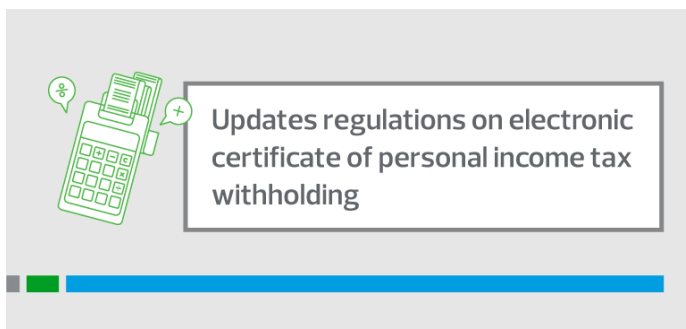
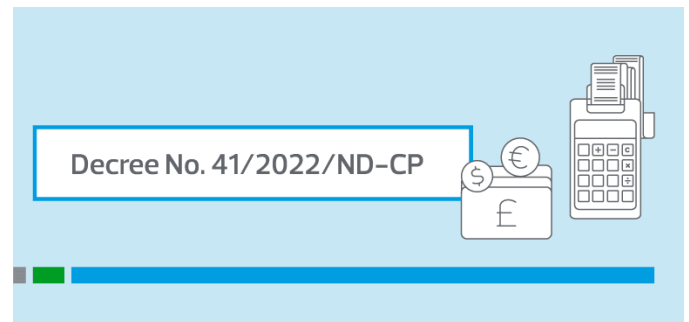
Q3/2022

TAX

Decree 41/2022/ND-CP

On 20th June 2022, the Government issued Decree 41/2022/ND-CP amending certain provisions of Decree 123/2020/ND-CP on invoicing and Decree 15/2022/ND-CP on VAT reduction.

Read full our newsletter [here](#).



Updates regulations on electronic certificate of personal income tax withholding

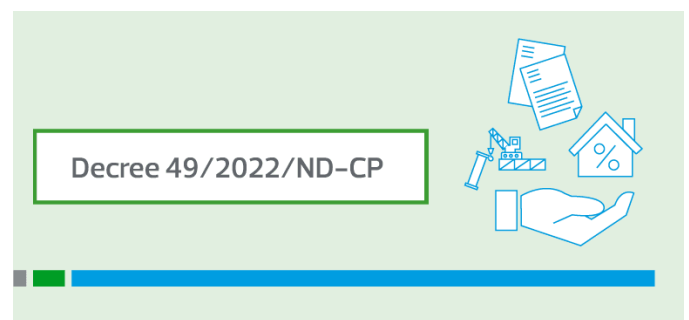
According to Decree No. 123/2020/ND-CP regulating invoices and certificates, Circular No. 78/2021/TT-BTC guiding the implementation of Decree No. 123/2020/ND-CP, Official Letter No. 2455/TCT-DNNCN providing guidelines on invoice and electronic tax certificates.

Read full our newsletter [here](#).

Decree 49/2022/ND-CP

The Government issued Decree 49/2022/ND-CP ("Decree 49") on 29 July 2022 in order to amend Decree 209/2013/ND-CP regarding VAT.

Read full our newsletter [here](#).

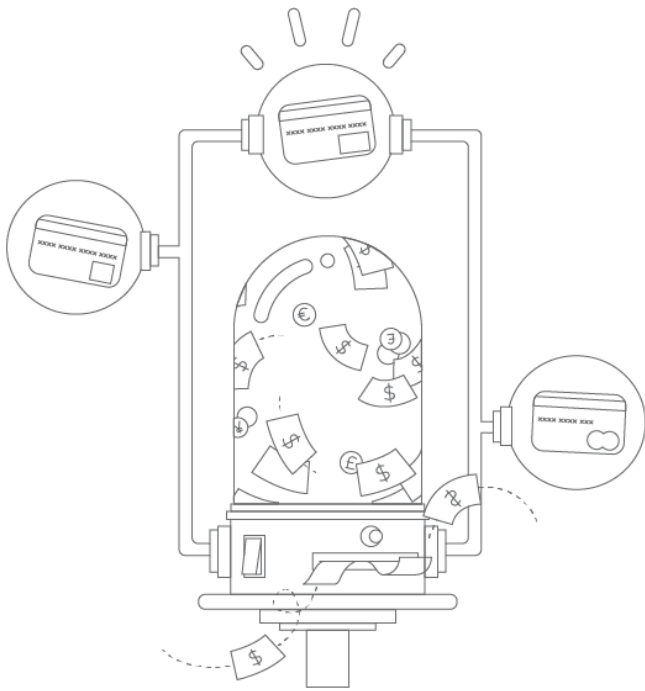


AUDIT

Non-current liabilities with covenants

The Exposure Draft will become effective for annual reporting periods beginning on or after 01 January 2024 and will need to be applied retrospectively in accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

Read full our newsletter [here](#).



INSIGHT ARTICLE

Firm grasp of rules crucial in handling customer info

The State Bank of Vietnam has issued a formal request to credit institutions and foreign bank branches for cooperation and information sharing with tax administration organisations. Le Khanh Lam, Tax Partner at RSM, discussed with VIR how banks and tax agencies can harmonise the fresh legislation, and how barriers can be overcome without compromising customers' rights.

Read full our article [here](#).

PUBLICATION

An advertisement for the 'Vietnam Tax Book 2022'. It features the book cover on the left, which has a blue and green design with a bar chart and a percentage symbol. To the right of the cover, the text reads 'TAX BOOK 2022' in large white letters, with 'Download your guide book today' underneath. The RSM logo is in the top right corner. The background is a light blue gradient.

Vietnam Tax Book 2022

Taxation is a complex subject and every year there are some changes in the law. The tax management of your business will therefore be ineffective if you don't regularly update new regulations.

Download full our publication [here](#).

EVENTS

Annual tax update 2022

To keep businesses to stay up to speed on the tax updates in 2022, enhance their risk management and could have timely changes in their tax plan, the seminar titled **Annual tax update 2022** was successfully held by RSM Vietnam on 18 August 2022.

See the memorable moments at the event [here](#).



Tax update for Chinese businesses 2022

RSM Vietnam is more than happy to host a seminar titled **Tax update for Chinese businesses 2022** exclusively for Chinese-speaking entities for the first time ever on 30 August.

See the memorable moments at the event [here](#).

Tax update 2022 and introduction of RSM Danang office

On 16 September, RSM Vietnam successfully organized the Tax update 2022 seminar to help entities to keep updated on changes in Vietnam's tax environment and to enable them to plan their taxes effectively. In conjunction with the event, we officially introduced the office in Danang to our clients and business community in the Central region.

See the memorable moments at the event [here](#).



BUSINESS

RSM Vietnam is transforming for its Vision 2030

RSM Vietnam hosted its annual Strategy Meeting in July, with the goal of leading the way in driving transformation and innovation via strategic initiatives in the fiscal year 2022–2023 and approaching 2030.

Read full our article [here](#).



RSM Vietnam celebrates the opening of its new office in Ho Chi Minh City

On 14 September, RSM Vietnam officially held the opening ceremony of the third office in Ho Chi Minh City on the 18th floor at AP Tower, 518B Dien Bien Phu Street, Ward 21, Binh Thanh District.

Read full our article [here](#).



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