

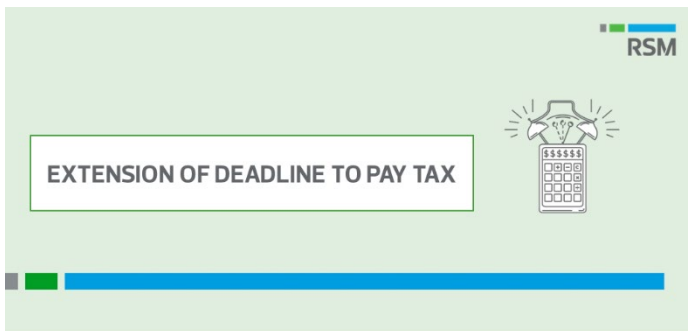
RSM TAKEAWAYS

rsm.global/vietnam

ADVISOR'S CHOICE: BEYOND NEWSLETTER

Q2/2023

TAX



Extension of deadline to pay tax

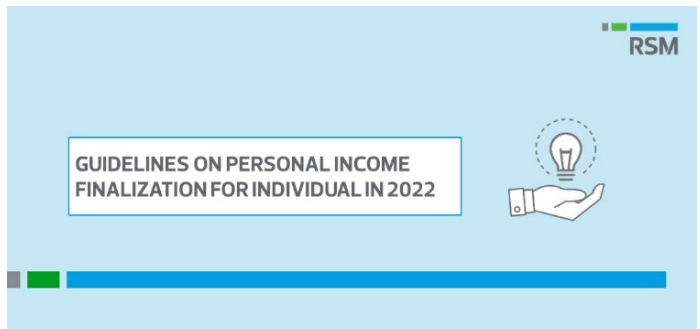
On 14 April 2023, the Government released Decree 12 regarding the extension of deadlines for payments of taxes and land rental fee applicable for the 2023 tax year. The Decree took effect from the signing date to 31 December 2023.

Read full our newsletter [here](#).

Guidelines on personal income finalization for individual in 2022

According to Decree No. 126/2020/ND-CP providing guidelines on Tax Management Laws, RSM Vietnam would like to summarize some articles of PIT for taxpayer subjected to finalize tax directly to the Tax Department.

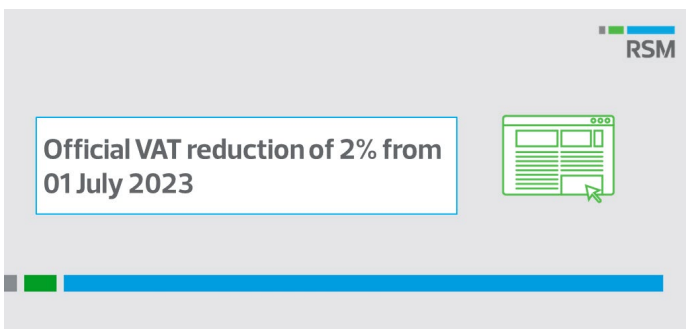
Read full our newsletter [here](#).



Official VAT reduction of 2% from 01 July 2023

The National Assembly approved officially to reduce VAT by 2% for groups of goods and services that apply 10% VAT from 01/07/2023 – 31/12/2023, except for some categories as follows.

Read full our newsletter [here](#).

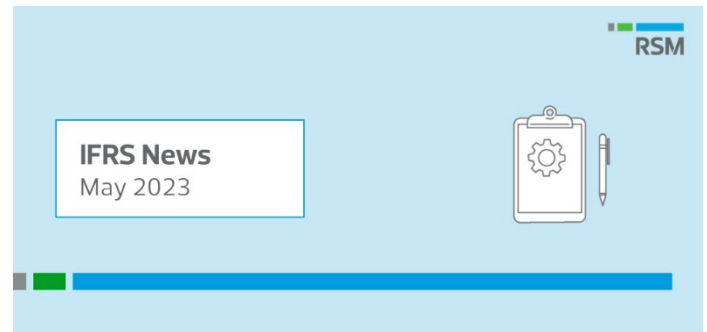


IFRS

Required adjustment in first-time adoption of IFRSs (IFRS 01)

According to the Scheme on the application of international financial reporting standards in Vietnam – Decision No. 345/QĐ-BTC issued on 16 March 2020, since 01 January 2022, some entities have been allowed to voluntarily apply IFRSs in the preparation and presentation of financial statements.

Read full our newsletter [here](#).



BUSINESS



RSM Vietnam hosted the 2023 Asia Pacific Regional Conference

From 29 May to 1 June, RSM Vietnam successfully hosted the 2023 Asia Pacific Regional Conference in HCMC with the participation of all the management team of RSM around the region.

Read more [here](#).

The MOU signing ceremony between RSM Danang and the Danang Hi-Tech Park

On 13 April in Danang City, RSM Vietnam organized the MOU signing ceremony between RSM Danang and the Danang Hi-Tech Park and Industrial Zones Authority.

Read more [here](#).



EVENTS

Navigating Tax Audit in 2023

On 12 April, the seminar “Navigating Tax Audit in 2023” was successfully organized by RSM Vietnam with our Tax Partner – Le Xuan Mao as key speaker at our office in HCMC. Our expert has delivered insight of latest tax updates and navigation of the tax audit in 2023.

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



Tax audit trends at manufacturing enterprises

On 14 April at HCMC office, RSM Vietnam organized the seminar “Tax audit trends at manufacturing enterprises”. In this seminar, Mr. Le Xuan Mao (our Tax Partner) shared necessary information about the latest tax audit changes and the tax audit process for manufacturing enterprises.

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

Ready for Tax Audit 2023

Our key speaker – Mr. Le Xuan Mao (our Tax Partner) helped businesses for tax auditing by sharing the latest tax audit trends and the tax audit process. In the seminar, audience members understood the inspection process as well as their rights and obligations to effectively coordinate with tax authorities.

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



Tax Inspection: Points to Note for Businesses

In collaboration with the Management Board of VSIP Quang Ngai Industrial Zone, RSM Vietnam organized a seminar on “Tax Inspection: Points to Note for Businesses” last April to help businesses and investors to grasp the regulations and procedures of Vietnam's tax system.

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

EVENTS

Tax Conversation Series Season 3 – Episode 1

With the topic “**Tax Audit Support 2023**”, the first episode helped businesses have a clear understanding of their tax compliance status as well as the tax risks to be ready for the next steps especially when these regulations might be changed during the audit period this year.

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



Tax Conversation Series Season 3 – Episode 2

Our Tax Conversation Series Season 3 with Episode 2 – “**Audit Readiness In Transfer Pricing**” shared valuable information to help businesses better understand compliance with transfer pricing regulations to mitigate tax risks.

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

Tax Conversation Series Season 3 – Episode 3

With the “**How to Prepare for the Personal Income Tax (PIT) audit**” topic, RSM experts shared valuable insights and case studies to enhance businesses’ comprehension of PIT tax issues.

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

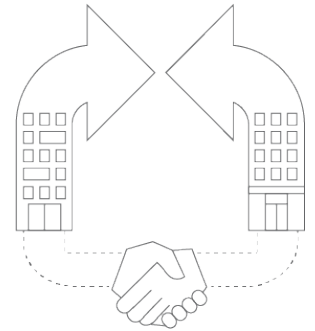


INSIGHT ARTICLE

Da Nang cooperates with RSM Vietnam to promote investment attraction

Determining and complying with the transfer pricing regulations plays an extremely important role in the sustainable development of enterprises in today's dynamic and modern business context.

Read full our article [here](#).



Avoiding risks in determining associated transaction prices

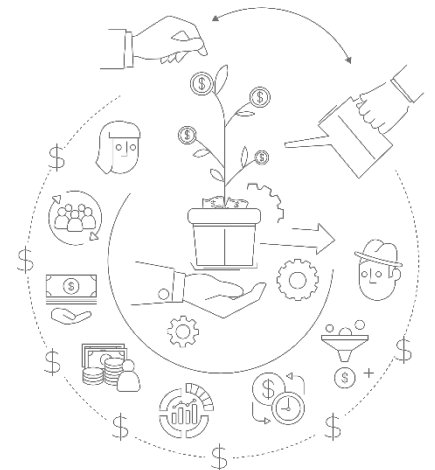
Determining and complying with the transfer pricing regulations plays an extremely important role in the sustainable development of enterprises in today's dynamic and modern business context.

Read full our articles [here](#).

ESG enabling real estate businesses to attain funds

Experts anticipate real estate investment activity to increase in the second half of 2023. To accomplish this, developers and investors need to grasp the current real estate trends in the world, and environmental, social, and governance (ESG) criteria are one of the most significant

Read full our article [here](#).



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