

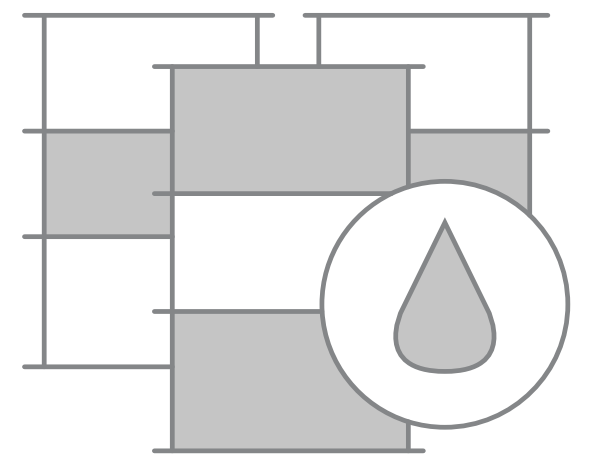
# GUIDANCE ON DECLARING AND PAYING TAX IN FOREIGN CURRENCIES

*Article 4 of Circular No. 80/2021/TT-BTC guiding cases of tax declaration and payment in freely convertible foreign currencies at actual exchange rates shall comply with the law on accounting, including:*

# 1

**Certain taxes and surcharges, commissions (\*) of oil and gas prospecting, exploration and exploitation activities (except for crude oil, condensate, natural gas sold in Vietnam market or The Government has other regulations):**

To declare and pay into the state budget in a freely convertible foreign currency used in payment transactions.



**Fees, charges and other revenues collected by overseas representative offices of the Socialist Republic of Vietnam:**

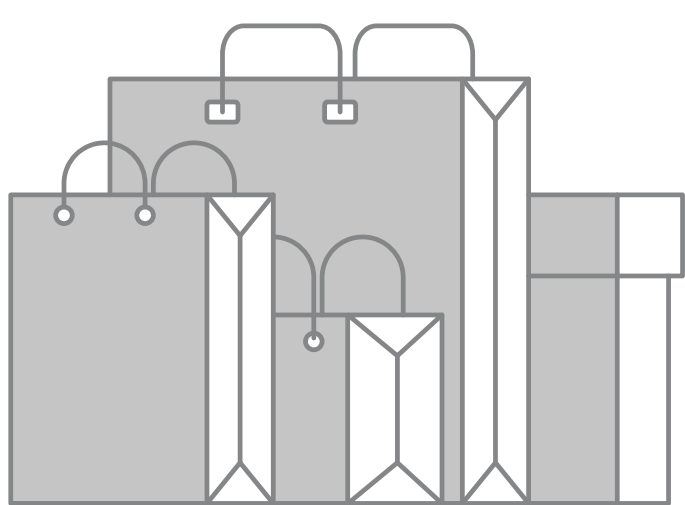
Declare and pay into the state budget in a freely convertible foreign currency specified in the document regulating the rates of fees, charges and other revenues.

# 2

# 3

**Fees and charges by agencies and organizations in Vietnam that are allowed to collect fees and charges in foreign currencies:**

Declare and pay into the state budget in a freely convertible foreign currency specified in the document on charge and fee collection rates.



**E-commerce business, business on digital platforms and other services of overseas suppliers without permanent establishments in Vietnam:**

Declare and pay into the state budget in a freely convertible foreign currency.

# 4

*(\*) The list of specific taxes, surcharges and commissions is listed in Article 4 of Circular No. 80/2021/TT-BTC*