

PROCEDURES FOR EXTENDING TAXES AND LAND RENTAL PAYMENTS IN 2022

According to Decree 34/2022/ND-CP (Decree 34), the order and procedures for extending payment of VAT, CIT, PIT, and land rental payments in 2022 are implemented as follows:



Taxpayers directly declaring and paying tax with tax authorities are eligible for the extension

- Apply for an extension **once** for the entire eligible amount of taxes and land rental payments at the time of submitting the monthly/quarterly tax return
- Application form can be sent in form of electronic means or hand-delivered hard copy directly to the tax office or by postage
- If the extension application is not submitted at the time of submitting the monthly/quarterly tax return, the submission deadline is **30 September 2022**

Taxpayers self-determine and take responsibility for the extension request to ensure the right beneficiaries under Decree 34



If the extension application is submitted **after 30 September 2022**, taxes and land rental payments will not be extended as prescribed in Decree 34



The tax authorities are not required to notify taxpayers of the extension acceptance

During the extension period:

If there is a basis to determine that the taxpayer is not subject to the extension, the tax authorities shall issue a written notice of the non-extended and the taxpayer must pay the full amount of taxes, land rental fees, and late payment within the extended period

After the extension period:

Through inspection, if the competent authorities detect that the taxpayer is not eligible for the extension, the taxpayer must pay the outstanding tax amount, fines and late payments

No late payment will be charged for the extended taxes and land rental payments within the extension period

