



## DECREE 52/2021/ND-CP

On 19 April 2021, the Government released Decree 52/2021/ND-CP on the extension of payment deadlines of taxes and land rental fee for the year 2021. The Decree entered into effect from the signing date.

### 1. Applicable subjects

Group	Subjects to be extendable	Conditions
1	Manufacturing sector	<p>Enterprises, organizations, households and individuals engaged in manufacturing activities (<b>determined under Decision No. 27/2018/QĐ-TTg dated 06 July 2018</b>) as follows:</p> <ul style="list-style-type: none"> <li>• Agriculture, forestry and fishery</li> <li>• Food manufacture and processing; weaving; Clothes manufacture; Manufacture of leather and relevant products; Wood processing and manufacture of products from wood, bamboo of various species (except beds, wardrobes, tables, chairs); manufacture of products from straw and plaiting materials; Manufacture of paper and paper-related products; Manufacture of products from rubber and plastic;</li> <li>• Manufacture of products from other non-metallic minerals; Metal manufacture; Mechanical processing; Handling and coating metal; manufacture of automobiles and other motor; Manufacture of beds, wardrobes, tables, chairs</li> <li>• Construction</li> </ul> <p><b>Supplement some additional business activities comparing to Decree 41/2020/ND-CP:</b></p> <ul style="list-style-type: none"> <li>• Publishing activities; cinematographic activities, television program production, music recording and publishing;</li> <li>• Exploitation of crude oil and natural gas;</li> <li>• Manufacture of drinks and beverages; printing, record copying of all kinds; production of coke coal, refinement of petroleum products; manufacture of chemical and chemical products; manufacture of prefabricated products (except for machinery and equipment); manufacture of motorbike; business activities of repair, maintenance and installation of machines and equipment</li> <li>• Drainage and wastewater treatment activities</li> </ul>



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Enterprises, organizations, households and individuals engaged in business activities (determined under Decision No. 27/2018/QĐ-TTg dated 06 July 2018) as follows:

### 2 Service sector

- Transportation and warehousing; accommodation and catering services; education and training; health and social assistance activities; real estate business
- Labor and employment service activities; activities of travel agents, tour operators and support services related to advertising and organizing tours;
- Composing, artistic and entertainment activities; library activities, conservation, museums and other cultural activities; sports activities, entertainment activities; movies

Supplement some additional business activities comparing to Decree 41/2020/ND-CP:

- Broadcasting activities; computer programming, consulting services and other activities related to computers and information services
- Mining support services.

### 3 Other

- Enterprises, organizations, households and individuals engaged in manufacture of supporting industrial products given priority for development; key mechanical products
- Small and micro enterprises
- Credit organizations, foreign bank branches (meeting the conditions for the implementation of solutions to support customers being enterprises, organizations and individuals affected by Covid-19 epidemic in accordance with the regulations by the State Bank of Vietnam)

### Some notable contents on the applicable subjects as follows :

The enterprise, the organization, the household or the individual that have multiple business activities, which include the business activities mentioned above, will be entitled to extend the payments deadline of its full payable of Value-Added Tax ("VAT") and Enterprise Income Tax ("CIT").

The extension on the land rental fee will be granted to only enterprises, which conduct business activities as mentioned above and "directly lease land from the State under the Decisions, Contracts of the competent State Authorities and pay the land rental fee on an annual basis". The extension on the land rental fee shall be 06 months from 31 May 2021.





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### 2. Extension of tax payment deadline

For the taxpayers being enterprises, the deadline for Value Added Tax ("VAT") and Corporate Income Tax ("CIT") payments will be extendable for 05 months from the statutory deadline under the prevailing regulations.

Tax period	Statutory tax payment deadlines	Extended tax payment deadlines
<b>VAT</b>		
March 2021	20 April 2021	20 September 2021
April 2021	20 May 2021	20 October 2021
May 2021	20 June 2021	20 November 2021
June 2021	20 July 2021	20 December 2021
July 2021	20 August 2021	20 December 2021
August 2021	20 September 2021	20 December 2021
Quarter I/ 2021	30 April 2021	30 September 2021
Quarter II/ 2021	30 July 2021	30 December 2021
<b>CIT</b>		
The provisional CIT payments for Quarter I/ 2021	30 April 2021	30 July 2021
The provisional CIT payments for Quarter II/ 2021	30 July 2021	30 October 2021

For the taxpayers being households and individuals, the deadline of VAT and Personal Income Tax ("PIT") payments in 2021 will be extendable to **31 December 2021**.

### 3. Relevant procedures

No.	Procedure	Relevant documents	Implementation methods
1	The extension of deadlines for payments of VAT, CIT and land rental fee	Request on the extension of deadlines for payments of taxes and land rental fee	<ul style="list-style-type: none"> <li>The enterprises should submit one (01) Request on the deadline extension for the payments of taxes and land rental fee to their local tax department directly in charged (either by digital or by post method) no later than 30 July 2021</li> <li>Note: In this case, the enterprise requests the extension of tax payment deadline in accordance with the self-assessment principle. Therefore, the tax authority will <b>not</b> be obliged to inform or confirm whether or not the extensions are acceptable</li> </ul>



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