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DECREE NO. 34/2022/ND-CP

On 28th May 2022, the Government issued Decree No. 34/2022/ND-CP ("Decree 34") on extending the deadline for tax payment of VAT, CIT, PIT and land rental fee in 2022, which takes effect from 28th May 2022 to 31st December 2022.

1. Applicable subjects

Enterprises, organizations, household businesses, individuals having business activities in the following economic sectors:

Applicable subjects	Applicable conditions
Production sector	Agriculture, forestry and fishery, production and processing food, textiles, manufacturing of rubber and plastic products, metal production, mechanical working, manufacturing of electronics, computers and optical products; manufacturing of automobiles and other motor vehicles; construction; water drainage and wastewater treatment;
Business sector	Transport and warehousing; accommodation, food and drink; education and training; labor service; healthcare and social assistance; real estate business; radio and television broadcasting, computer programming; information service provision... Manufacturing prioritized supporting industry products or key mechanical products; small enterprises and micro-enterprises; credit institutions and foreign bank branches providing assistance for enterprises organizations and individuals affected by Covid-19 as prescribed by the State bank of Vietnam.





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2. Extension time

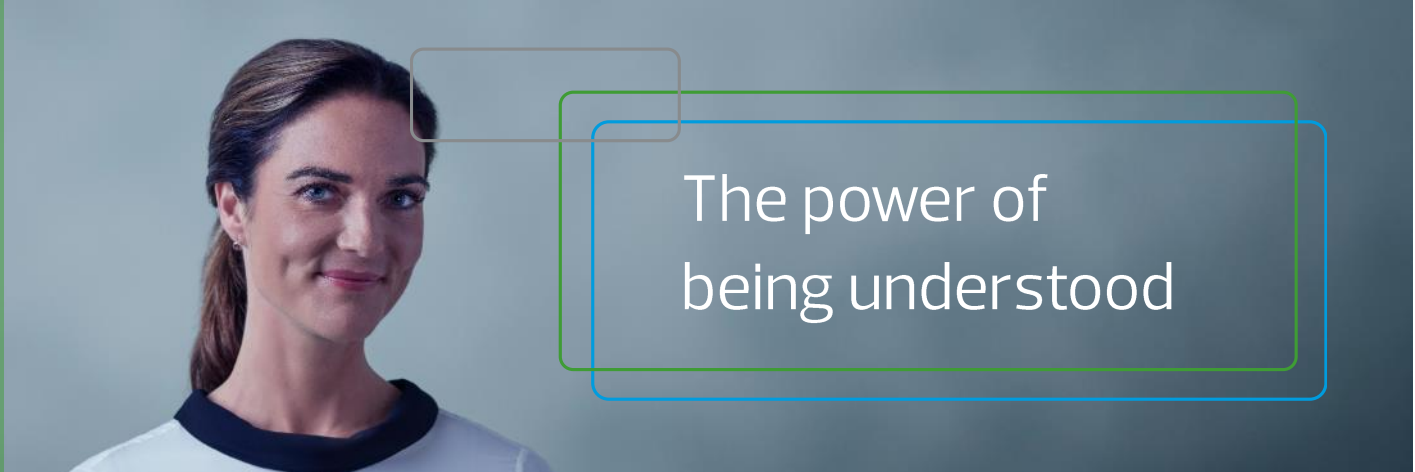
Extended payment deadline for VAT, CIT, PIT and land rental fee in 2022 (according to Decree No. 34/2022/ND-CP)

Applicable subjects	Types of tax	Tax Periods	Deadline
Enterprises	VAT (except for import VAT)	March 2022	20 th October 2022
		April 2022	20 th November 2022
		May 2022	20 th December 2022
		June 2022	20 th December 2022
		July 2022	20 th December 2022
		August 2022	20 th December 2022
		The 1 st quarter of 2022	30 th October 2022
		The 2 nd quarter of 2022	31 st December 2022
	CIT	The 1 st quarter of 2022	31 st July 2022
		The 2 nd quarter of 2022	30 th October 2022
Household businesses, individuals having business activities	VAT & PIT	Arising in the year 2022	30 th December 2022
50% Regarding land rental fee of enterprises and household businesses, individuals having business activities		Arising in the year 2022	31 st May 2022 – 30 th November 2022

3. Extension procedures

Taxpayers are required to submit a written request for tax payment extension according to the form provided in the Appendix attached with this Decree to the competent tax authority once for all declaration periods when submitting tax declaration or by 30 September 2022 at the latest.

The enterprise proposes to extend tax payment on the principle of self-determination and self-responsibility; therefore, the tax authority will not be obliged to notify the taxpayer of its acceptance of the extension or not.



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