



NEW REGULATION ON ELECTRONIC TAX DECLARATION

Recently, Circular no. 66/2019/TT-BTC dated September 20th, 2019 amending, supplementing to guidelines on electronic transaction relating to taxation promulgated by Ministry of Finance shall enter into force on November 9th, 2019, with below information:

1. 3 methods of electronic tax declaration:

- (i) Declare tax online on the web portal of General Department of Taxation Monitor: enter the web portal of General Department of Taxation, complete the form, append the digital signature, and send electronic declaration to the tax authority.
- (ii) Declare tax with software and other tools: create the tax declaration with software or other tools in the standard format required by the tax authority; enter the web portal of General Department of Taxation, append the digital signature, and send electronic declaration to the tax authority.
- (iii) Declare tax via a provider of T-VAN services.

2. Taxpayers make transactions 24 hours a day, including weekends and public holidays:

- (i) Taxpayers may make electronic tax transactions 24 hours a day and 7 days a week, including weekends and public holidays;
- (ii) Time of submission of electronic tax documents is the time written on the notice of receipt of the tax

authority, and being the basis for the tax authority to determine submission time according to the Law on Tax administration and take actions against late submission or failure to submit tax documents.

3. Time of notice of submission of electronic tax documents:

- (i) For electronic tax registration document: is the date recorded on the Notice of receipt of tax registration document granted by taxation authorities to the taxpayer via the web portal of General Department of Taxation Monitor or a provider of T-VAN services.
- (ii) For electronic tax declaration document: is the date recorded on the Notice of acceptance of tax declaration document granted by taxation authorities to the taxpayer via the web portal of General Department of Taxation Monitor or a provider of T-VAN services.
- (iii) For electronic tax payment document: is the date recorded on the Notice of acceptance of tax payment document granted by taxation authorities to the taxpayer via the web portal of General Department of Taxation Monitor or a provider of T-VAN services;
- (iv) For electronic tax redemption document: is the date recorded on the Notice of acceptance of tax redemption document granted by taxation authorities to the taxpayer via the web portal of General Department of Taxation Monitor or a provider of T-VAN services.

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