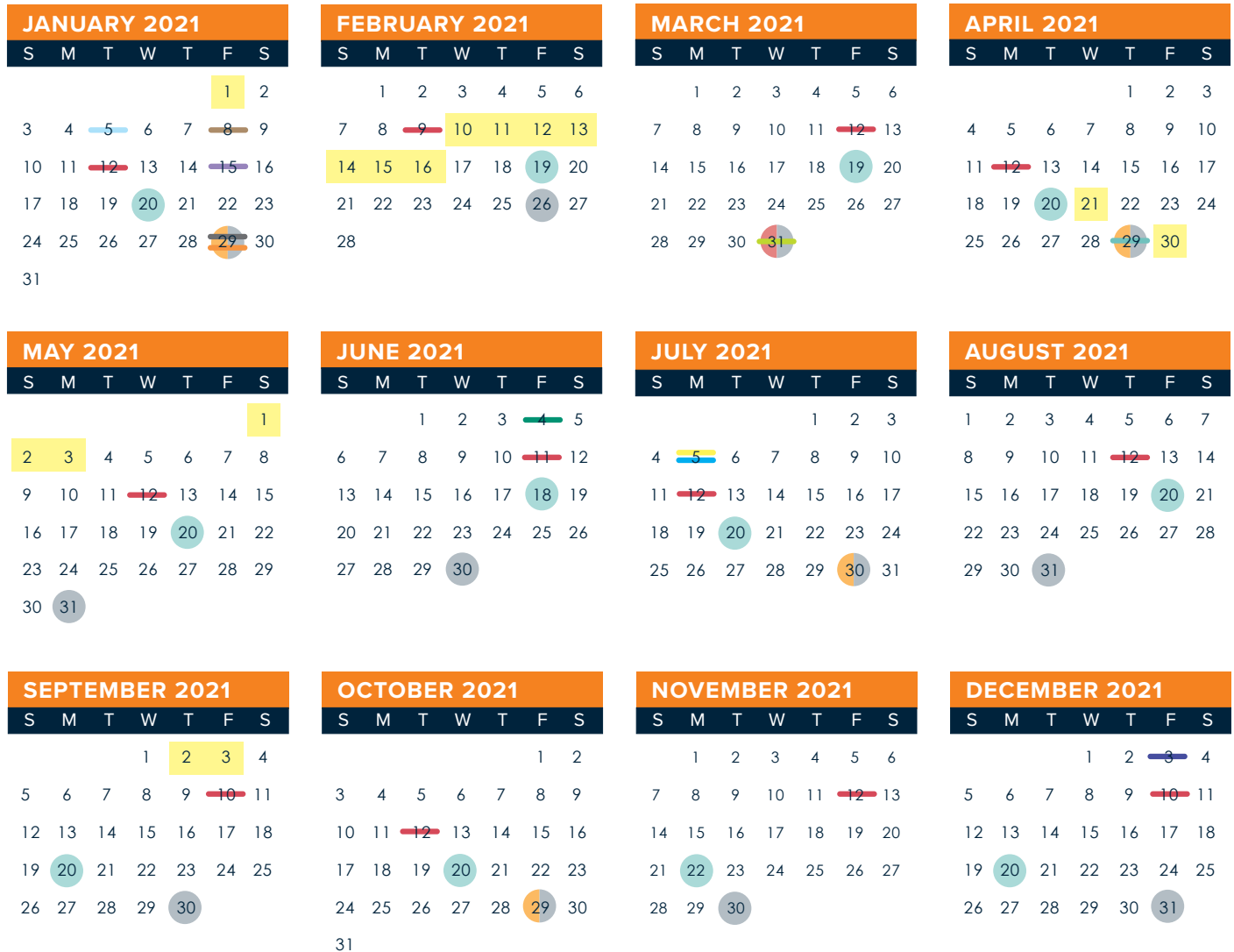


2021 Vietnam Compliance Calendar



Payments & Taxes

- Monthly VAT, PIT, and FCWT declaration and payment (by 20th each month, or by next working day after 20th if Sunday or holiday via manual lodgment)
- Quarterly PIT and VAT declaration and payment, quarterly provisional CIT payment, quarterly report on use of invoices and quarterly report on use of PIT withholding certificates (the end the month, following the reporting quarter)
- 2020 PIT and CIT Finalisation, Audit Report Lodgements, Transfer Pricing Declarations (by the last day of the 3rd month from financial year end)
- PIT Self Finalisation by individual tax payers (the end of the 4th month, following the reporting fiscal year)
- Monthly Social Insurance, Health Insurance and Unemployment Insurance payments (by last day of each month)
- 2021 Business License Fee payment (by 30 January)
- Representative Office Annual Report (due by end of January each year)

Labour Reports & Lodgements

- Half-Yearly Report on Employment of Foreign Employees (prior to 5 July and 5 January of following year)
- Half-Yearly Report on Labour Accidents (prior to 5 July)
- Mid-Year Report on Changes to Employment (prior to 5 June)
- Annual Report on Changes to Employment (prior to 5 December)
- Annual Report on Employment of Foreign Employees (prior to 5 January)
- Annual Report on Unemployment Insurance Contributions (prior to 15 January)
- Annual Report on Labour Accidents and Safety & Hygiene (prior to 10 January)

Other Lodgements

- Monthly and Quarterly Investment Implementation Reports to the Ministry of Planning and Investment (applicable to foreign invested companies) by the 12th of each month
- Annual Investment Implementation Reports (by 31 March)

Public Holiday

(VAT = Value Added Tax. CIT = Corporate Income Tax. PIT = Personal Income Tax. FCWT = Foreign Contractor Withholding Tax)

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This 2021 Vietnam Compliance Calendar is of general information only for companies operating in Vietnam and is not intended to be specific or legal advice. Information was correct at the time of publication. No responsibility is taken for anyone relying on this information

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