

The background of the entire page is a photograph of a person kayaking on a calm lake at sunset. The sun is low on the horizon, creating a warm orange and yellow glow that reflects on the water. The person in the kayak is seen from behind, wearing a red life vest and holding a blue paddle. In the foreground, the front of another kayak is visible, pointing towards the person in the distance. The sky is a clear, pale blue, and the water is dark with some ripples.

mazars

2023 Vietnam
Tax & Labour Compliance Calendar

2023 Vietnam

Tax & Labour Compliance Calendar

GUIDANCE

Notes:

- Labour report may include various kinds of reportings, such as: semi-annual and annual report on labour accidents/labour safety and hygiene, semi-annual and annual report on change of workforce for the enterprise in Industrial Zones, etc.
- Investment reports include quarterly/semi/annual report.
- Public holidays include: New Year Eve; Lunar New Year; Hung King's Anniversary; Liberation Day; International Labour Day; National Day. Compensation days-off are applied for holidays falling in weekends (we assume weekends including Saturday and Sunday).
- Expatriates working in Vietnam are also entitled to 1 extra day off for their national day and 1 extra day off for traditional new year holiday.

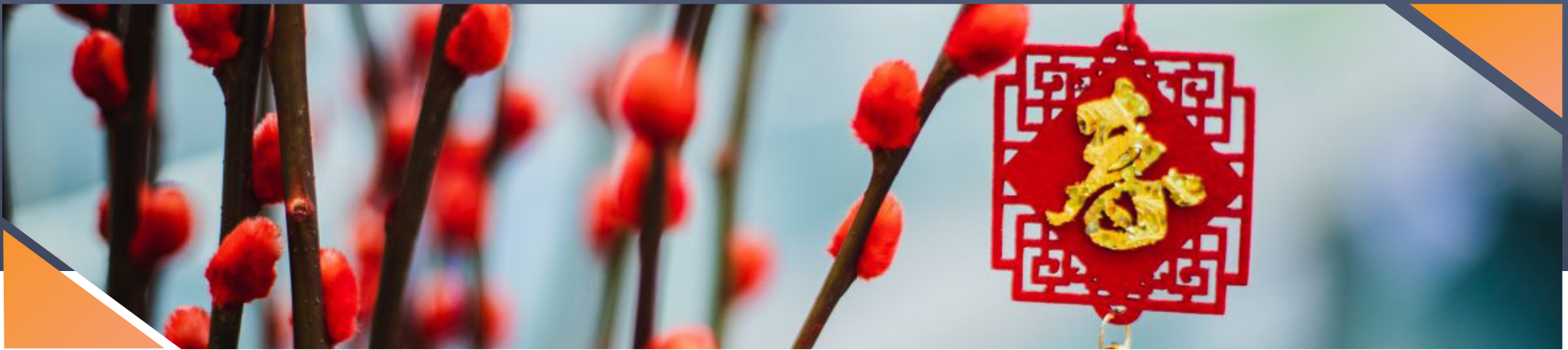
Abbreviation

PIT	Personal Income Tax
VAT	Value Added Tax
FCT	Foreign Contractor Tax

Time remarks:

- Deadline for tax registration is within 10 working days from date of license/date of incurring tax liability.
- Deadline for change in tax registration information is within 10 working days from date of change.
- FCT is declared and paid within 10 days from date of payment; and finalised within 45 days from date of contract liquidation.
- Monthly FCT filing is allowed upon registration where the company incurs many payments to foreign contractor during the month.
- For tax-related deadlines, if the deadline is a statutory day off, we have applied the general rule where the actual deadline shall be the first working day after the day off.
- For other deadlines, if the deadline is a statutory day off, we have applied the general rule where the actual deadline could be the last working day before the day off.
However, the rule is not consistently regulated, and the statutory day-off depends on the particular competent authorities, hence consultation on local practice for certainty is highly recommended.

Please note that the Calendar is based on prevailing regulations and regulations that takes effect in 2023. In case any change is made to these regulations and directives, public holidays and submission deadlines can be impacted accordingly.

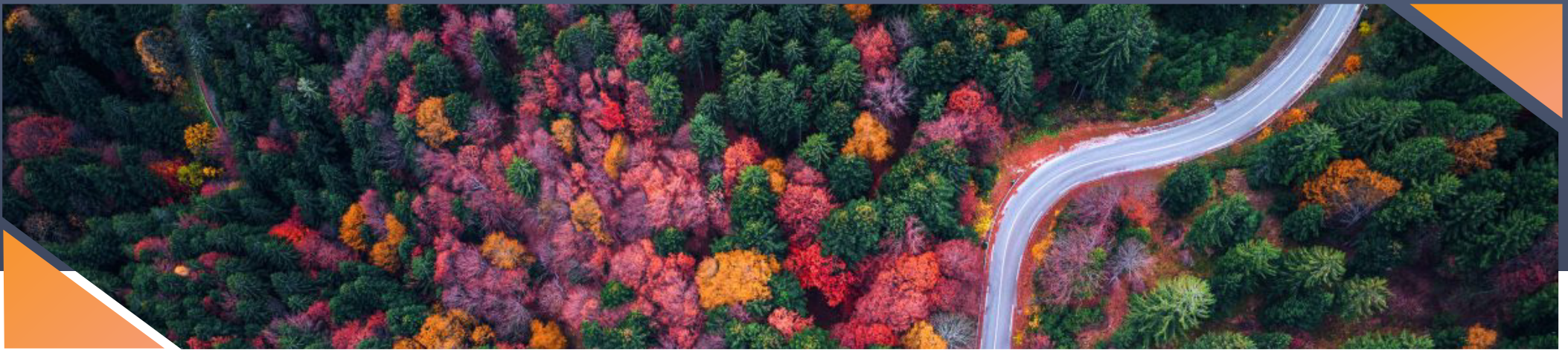


JANUARY 2023

MON	TUE	WED	THU	FRI	SAT	SUN
						01
02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Public holiday

- 04 Jan** | Annual report on use of foreign labour of the previous year
- 09 Jan** |
 - Quarterly investment report
 - Report on labour accidents, safety and hygiene
 - Report on labour accident situation
- 13 Jan** | Report on Unemployment Insurance contribution
- 27 Jan** |
 - Monthly tax filing
 - Report on operation of representative office and branch
- 30 Jan** |
 - License fee declaration 2023 (if there is any adjustment or newly establishment in 2022)
 - License fee payment
 - Report on using PIT voucher bought from tax authorities
- 31 Jan** |
 - Report on using invoice bought from tax authorities
 - Quarterly tax filing
 - Request on changing of VAT and PIT declaration from monthly basis to quarter basis (if qualified)



FEBRUARY 2023

MON	TUE	WED	THU	FRI	SAT	SUN
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06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

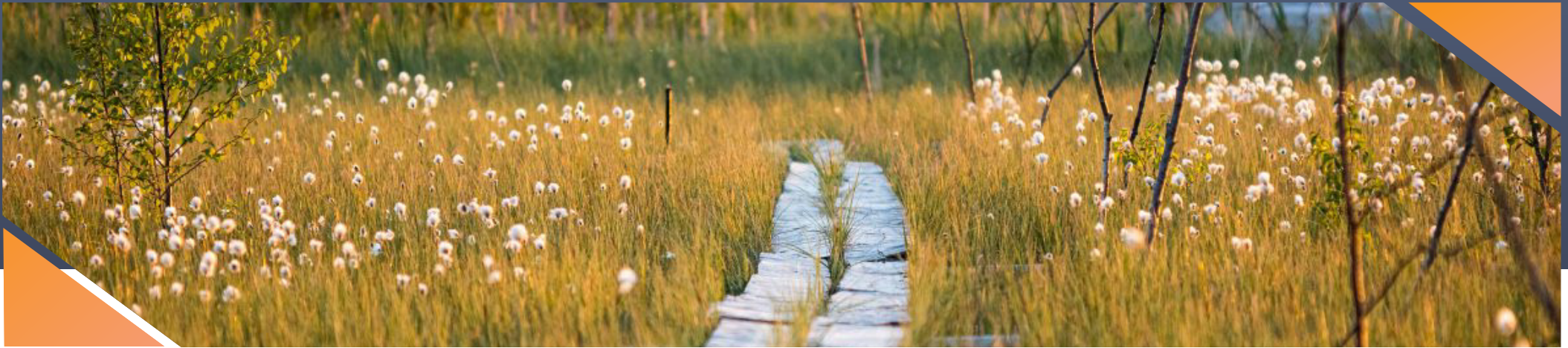
- 02 Feb** | Report on labour change (If any)
- 09 Feb** | Annual monitoring and evaluation investment report
- 20 Feb** | Monthly tax filing
- 28 Feb** | Deadline to appoint/sign contract with auditor for organizations with fiscal year ended 31 March



MARCH 2023

MON	TUE	WED	THU	FRI	SAT	SUN
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

- 02 Mar** | Report on labour change (If any)
- 20 Mar** | Monthly tax filing
- 30 Mar** | Annual investment report
- 31 Mar** | Tax Filing for the fiscal year ended 31 December



APRIL 2023

MON	TUE	WED	THU	FRI	SAT	SUN
					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

- 03 Apr** | Report on labour change (If any)
- 10 Apr** | Quarterly investment report
- 20 Apr** | Monthly tax filing
- 28 Apr** | Report on labour change (If any)

Public holiday

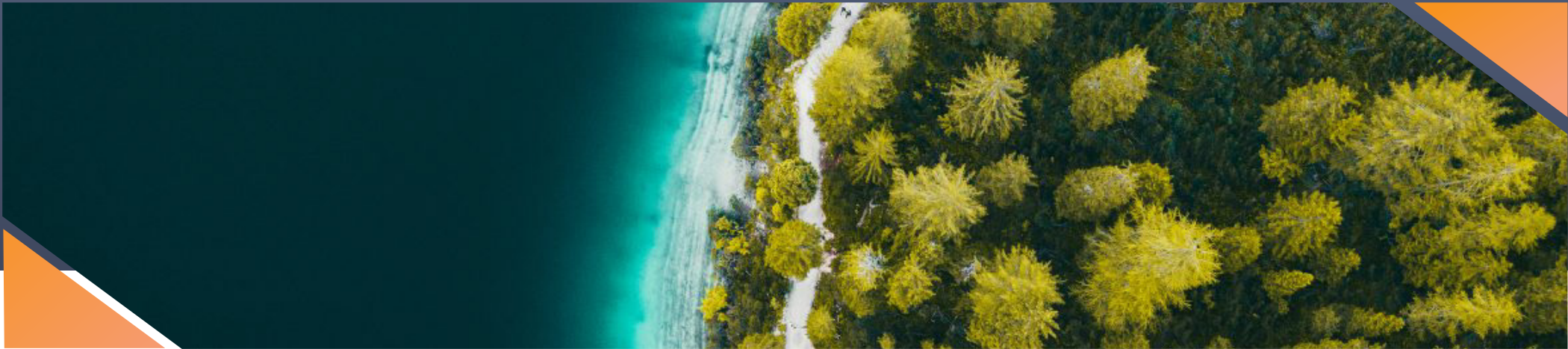


MAY 2023

MON	TUE	WED	THU	FRI	SAT	SUN
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08	09	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 04 May**
 - Report on using invoice bought from tax authorities
 - Report on using PIT voucher bought from tax authorities
 - Quarterly tax filing
 - PIT Finalisation directly performed by individuals under their own tax code
- 22 May** Monthly tax filing
- 30 May** Deadline to appoint/sign contract with auditor for organizations with fiscal year ended 30 June

Public holiday



JUNE 2023

MON	TUE	WED	THU	FRI	SAT	SUN
			01	02	03	04
05	06	07	08	09	10	11
12	13	14	15	16	17	18
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- 02 Jun** | Report on labour change (If any)
- 05 Jun** | Semi-annual report on change of employees
- 20 Jun** | Monthly tax filing
- 30 Jun** | Tax Filing for the fiscal year ended 31 March



JULY 2023

MON	TUE	WED	THU	FRI	SAT	SUN
					01	02
03	04	05	06	07	08	09
10	11	12	13	14	15	16
17	18	19	20	21	22	23
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31						

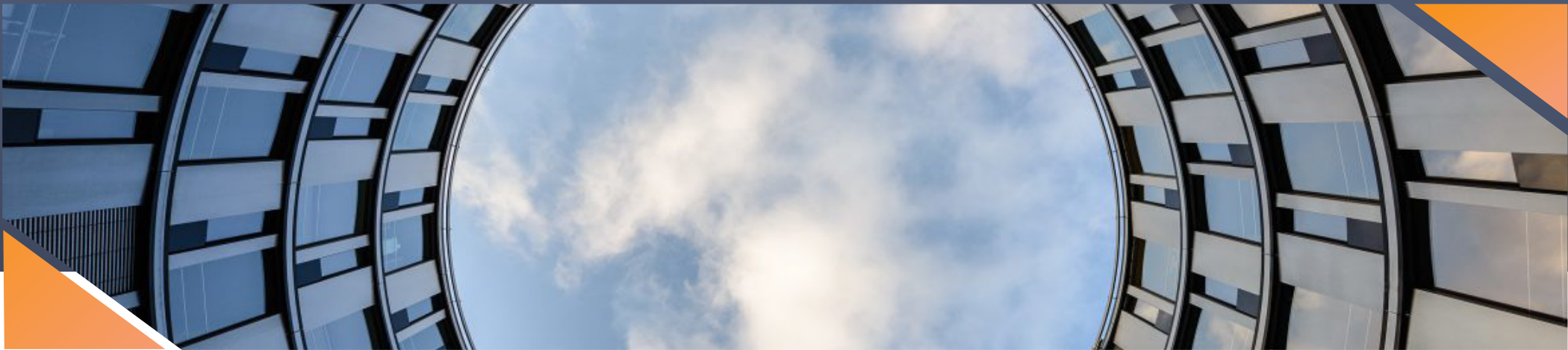
- 03 Jul** | Report on labour change (If any)
- 04 Jul** |
 - Semi-annual report on use of foreign labour
 - Semi-annual report on labour accident situation
- 10 Jul** |
 - Semi-annual monitoring and evaluation investment report
 - Quarterly investment report
- 20 Jul** | Monthly tax filing
- 31 Jul** |
 - License fee payment
 - Report on using invoice bought from tax authorities
 - Report on using PIT voucher bought from tax authorities
 - Quarterly tax filing



AUGUST 2023

MON	TUE	WED	THU	FRI	SAT	SUN
	01	02	03	04	05	06
07	08	09	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 02 Aug** | Report on labour change (If any)
- 21 Aug** | Monthly tax filing
- 30 Aug** | Deadline to appoint/sign contract with auditor for organizations with fiscal year ended 30 September
- 31 Aug** | Report on labour change (If any)



SEPTEMBER 2023

MON TUE WED THU FRI **SAT** **SUN**

20 Sep | Monthly tax filing

				01	02	03
04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Public holiday



OCTOBER 2023

MON	TUE	WED	THU	FRI	SAT	SUN
						01
02	03	04	05	06	07	08
09	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- 02 Oct** - Report on labour change (If any)
- Tax Filing for the fiscal year ended 30 June
- 09 Oct** Quarterly investment report
- 20 Oct** Monthly tax filing
- 30 Oct** Report on using PIT voucher bought from tax authorities
- 31 Oct** - Report on using invoice bought from tax authorities
- Quarterly tax filing



NOVEMBER 2023

MON	TUE	WED	THU	FRI	SAT	SUN
		01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

- 02 Nov** | Report on labour change (If any)
- 20 Nov** | Monthly tax filing
- 30 Nov** | Deadline to appoint/sign contract with auditor for organizations with fiscal year ended 31 December



DECEMBER 2023

MON	TUE	WED	THU	FRI	SAT	SUN
				01	02	03
04	05	06	07	08	09	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

- 04 Dec** - Semi-annual report on change of employees
- Report on labour change (If any)
- 14 Dec** Annual report on the recruitment and assignment of Vietnamese employees
- 20 Dec** Monthly tax filing
- 02 Jan 2024** Tax Filing for the fiscal year ended 30 September

Public holiday

2023 Vietnam

Tax & Labour Compliance Calendar

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