



Do The RIGHT Things  
In The RIGHT Ways

**UNISTARS INTERNATIONAL AUDITING COMPANY**  
**AUDITING - FINANCIAL - ACCOUNTING - TAX**

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**DEADLINE OF DECLARATION FILE SUBMISSION FOR ENTERPRISES (2016)**

NO.	Declaration file	Note	Submission place	Submission deadline
<b>I MONTHLY</b>				
1	VAT declaration	Apply to: + Enterprises have total revenue of the previous year (enough 12 months of a calendar year) more 50 billion VND; + Enterprises declaring quarterly VAT declaration are converted into quarterly VAT declaration notifying to tax authority. (Declare a 3-year stable cycle)	Tax authority	20th of the next month
2	PIT declaration	Apply to monthly VAT-declared enterprises and having the withholding amounts of at least each kind of PIT declaration more 50 million VND. (declare by one-year stable cycle)	Tax authority	
3	Invoice usage notification	Apply to: + Enterprises use order-print invoices, self-print invoices which involved in violations of the non-allowed to use order-print invoices, self-print invoices, enterprises have high tax risks and must buy invoices from tax authority. ( Performed within 12 months or until there is a announce from tax authority)	Tax authority	
4	Monthly statistical report	Apply to: State-owned enterprises; Directly foreign-invested enterprises, projects	Bureau of Statistics/ DPI, MB of IPs and EPZs, EZs high-tech zones	12th of the next month
<b>II QUARTERLY</b>				
1	VAT declaration	Apply to: + Enterprises have total revenue of the previous (enough 12 months of a calendar year) less 50 million VND. ' + Newly-established enterprises (declare by 3-year stable cycle)	Tax authority	30th of the first month of the next quarter
2	PIT declaration	Apply to: + Enterprises declare VAT quarterly; + Enterprises declare VAT monthly and Apply to monthly VAT-declared enterprises and having the withholding amounts of at least each kind of PIT declaration less 50 million VND. (declare by one-year stable cycle)	Tax authority	
3	Report of PIT withholding certificate		Tax authority	
4	Invoice usage notification	Apply to enterprises except for enterprises submitting invoice usage notification monthly.	Tax authority	
5	Quarterly statistical report	Apply to: State-owned enterprises; Directly foreign-invested enterprises, projects	Bureau of Statistics/ DPI, MB of IPs and EPZs, EZs high-tech zones	12th of of the last month of the next quarter
<b>III SEMIANNUAL</b>				
1	6-month estimation statistical report/ estimation year	Apply to: State-owned enterprises; Directly foreign-invested enterprises, projects	Tax authority	- 12 Jun - 12 Dec

NO.	Declaration file	Note	Submission place	Submission deadline
<b>IV ANNUALLY</b>				
1	License tax	+ Newly-established enterprises: deadline is the last date of the first month of bussiness and production. + Enterprises which are operating do not have to submit declaration forms if there are no changes to revise the payable tax amounts	Tax authority	31 Dec 2015
2	CIT finalization declaration		Tax authority	30 Mar 2017 (*)
3	Financial statements		Tax authority Bureau of Statistics/ DPI, MB of IPs and EPZs, EZs high-tech zones	30 Mar 2017 (*)
4	PIT finalization declaration		Tax authority	30 Mar 2017
5	Yearly statistical report		Bureau of Statistics/ DPI, MB of IPs and EPZs, EZs high-tech zones	31 Mar of the next year
<b>V DECLARATION FILE OF EACH TIME OF ARISING</b>				
1	VAT declaration of each time of arising	Apply to enterprises which construct, install, sell goods, transfer real estate in provinces out of the head office.	Tax authority	10th from the date that occurs tax obligations.
2	CIT declaration of each time of arising	Apply to enterprises which transfer real estate.	Tax authority	
3	FCT declaration	Apply to enterprises which pay tax on behalf of foreign contractors.	Tax authority	
4	FCT finalization declaration	Apply to enterprises which pay tax on behalf of foreign contractors.	Tax authority	45th from the date that the contract ends
<b>VI REGISTRATION BY CYCLE</b>				
1	Registration for VAT declaration by month (a 3-year cycle)	Apply to enterprises which are qualified for quarterly VAT declaration and want to convert monthly VAT declaration for a new cycle.	Tax authority	20 Feb 2016
2	Registration for VAT declaration by month (a 2-year cycle)	Apply to: + Newly-established enterprises: When enterprises are established + Enterprises register to apply VAT calculation method for a new declaration cycle.	Tax authority	20 Dec 2015

(\*) : 90th from the date that a fiscal year ends