

## LEGAL UPDATE (December 13<sup>th</sup> , 2021)

*In this issue, we would like to bring to your attention to the following:*

- *E-commerce platforms are only obligated to declare and submit tax on behalf of individuals when authorized;*
- *Extending the deadline for submitting excise tax for automobiles manufactured or assembled domestically.*

### **1. E-commerce platforms are only obligated to declare and submit tax on behalf of individuals when authorized**

Circular No. 100/2021/TT-BTC amending, supplementing Circular No. 40/2021/TT-BTC guiding on value added tax, personal income tax and tax administration of household businesses and individual businesses will take effect on January 01<sup>st</sup>, 2022.

Accordingly, organizations including owners of E-commerce platforms only declare and submit tax on behalf of individuals on the basis of authorization in accordance with regulations of civil law. Therefore, E-commerce platforms do not have to declare or submit tax on behalf of the sellers if not being authorized by the sellers.

### **2. Extending the deadlines for submitting excise tax for automobiles manufactured or assembled domestically**

According to Decree No. 104/2021/ND-CP on the extension of the deadlines for submitting excise tax for automobiles manufactured or assembled domestically, the deadlines for tax submission are as follows:

- The deadline for submitting excise tax arising in the tax period of October 2021 is December 20<sup>th</sup>, 2021.
- The deadline for submitting excise tax arising in the tax period of November 2021 is December 30<sup>th</sup>, 2021.

In addition, in case the tax payer supplements and submits the tax declaration file of the extended tax period leading to the increase in the amount of excise tax to be paid to the tax agency before the extended deadline expires, the amount of tax being extended will include the increased amount due to the supplemented tax declaration. On the other hand, if the tax payer is among those who are allowed to extend their deadline for declaring, submitting the Excise tax declaration form according to current provisions of law, they are not yet required to submit the arisen excise tax on the declared Excise tax declaration form.

We hope this Weekly Newsletter would bring you useful information.

Best regards.

## Contributor(s)

**Mr. DINH QUANG LONG****Director cum Managing Partner****M** (+84) 919 963 977 | **E** [long.dinh@apolatlegal.com](mailto:long.dinh@apolatlegal.com)**Mr. DAO TRUNG THONG****Associate****M** (+84) 777 164 449 | **E** [thong.dao@apolatlegal.com](mailto:thong.dao@apolatlegal.com)**Ms. DINH HO NHI HA****Paralegal****M** (+84) 39 4022 516 | **E** [ha.dinh@apolatlegal.com](mailto:ha.dinh@apolatlegal.com)

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**Contacts:****HO CHI MINH CITY (Head office)**

5<sup>th</sup> Floor, IMM Building  
99-101 Nguyen Dinh Chieu, District 3  
Ho Chi Minh City, Vietnam

**THE BRANCH IN HA NOI CITY**

Room A8, 29th Floor, East Tower, Lotte Center  
54 Lieu Giai, Cong Vi Ward, Ba Dinh District  
Hanoi City, Vietnam

Tel: +84-28-3899 8683

Email: [info@apolatlegal.com](mailto:info@apolatlegal.com)

Website: [www.apolatlegal.com](http://www.apolatlegal.com)

**SINGAPORE (Affiliated office)**

#26-10, SBF Center,  
160 Robinson Road  
Singapore 068914  
Tel: +84-93-2014 986

Email: [info@apolatlegal.com](mailto:info@apolatlegal.com)

Website: [www.apolatlegal.com](http://www.apolatlegal.com)

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