

**THE MINISTRY OF  
FINANCE**

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**SOCIALIST REPUBLIC OF VIETNAM  
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No. 100/2021/TT-BTC

*Hanoi, November 15, 2021*

**CIRCULAR**

**AMENDMENT TO SOME ARTICLES OF CIRCULAR NO. 40/2021/TT-BTC DATED JUNE 01, 2021 OF THE MINISTER OF FINANCE GUIDING ON VALUE ADDED TAX (VAT), PERSONAL INCOME TAX (PIT) AND TAX MANAGEMENT FOR BUSINESS AND INDIVIDUALS HOUSEHOLDS**

*Pursuant to the Law on PIT dated November 21, 2007 and the Law on amendment to some Articles of the Law on PIT dated November 22, 2012;*

*Pursuant to the Law on VAT dated June 03, 2008 and the Law on amendment to some Articles of the Law on VAT dated June 19, 2013;*

*Pursuant to the law on amendment to some articles of the Laws on Tax dated November 11, 2014;*

*Pursuant to the Law on Tax management dated June 13, 2019;*

*Pursuant to Government's Decree No. 209/2013/ND-CP dated December 18, 2013 elaborating and guiding on implementation of some Articles of the Law on VAT;*

*Pursuant to Government's Decree No. 12/2015/ND-CP dated February 12, 2015 elaborating and guiding on implementation of the Law on amendment to some Articles of the Laws on Tax and amendment to some Articles of Decrees on Tax;*

*Pursuant to Government's Decree No. 126/2020/ND-CP dated October 19, 2020 elaborating some Articles of the Law on Tax Management;*

*Pursuant to Government's Decree No. 87/2017/ND-CP dated July 26, 2017 on the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*At the request of Director General of Department of Tax;*

*The Minister of Finance promulgates Circular on amendment to some Articles of Circular No. 40/2021/TT-BTC dated June 01, 2021 guiding on VAT, PIT and tax management for business and individuals households*

**Article 1. Amendment to some articles of Circular No. 40/2021/TT-BTC dated June 01, 2021 of the Ministry of Finance**

1. Amendments to Clause 3 Article 7:

“3. In case household business (fixed tax payer) has received a notice of fixed tax payable in the beginning of the year from the tax authority, this household business shall pay tax according to the notice. In case the household business has received a notice of fixed tax in the beginning of the year, but its business operation is terminated or suspended during the year, the tax authority shall adjust the tax payable according to the guidelines in Point b.4 and Point b.5 Clause 4 Article 13 of this Circular. A new household business that has been doing business for less than 12 months in the calendar year must pay VAT and PIT if its revenue is over 100 million VND in the year; does not have to pay VAT and PIT if its revenue does not exceed 100 million VND in the year.”

2. Amendments to Point d and e Clause 1 of Article 8:

"dd) Organizations including owners of e-commerce platforms declare and pay tax on behalf of individuals under authorization according to the regulations of civil laws;

e) Individuals declare and pay tax on behalf of others who are taxpayers under authorization according to regulations of civil laws."

3. Amendments to Point c Clause 1 of Article 9:

“c) In case an individual's only business operation is property lease, the lease duration is shorter than 1 year, and the revenue from property lease does not exceed VND 100 million per year, he/she is not required to pay VAT and PIT. In case the lessees pay the rent in advance for many years, the revenue as the basic to determine whether individuals must pay tax or not is the lump sum payment according to the calendar year.”

4. Addition of Clause 5 to Article 17:

“5. Developing solutions and roadmaps for electronic information provision from e-commerce platforms to tax authorities for the purpose of building a database on tax management by risk, ensuring requirements on information security in accordance with regulations, facilitating the operation of the e-commerce platforms. General Department of Taxation shall provide guidance on sharing and providing information between tax authorities and e-commerce platforms.”

5. Addition of Clause 6 to Article 18:

“6. In case organizations that are owners of e-commerce platforms do not declare tax on behalf of individual businesses through the e-commerce platforms under authorization according to the regulations of civil laws, the Tax Departments shall cooperate with the e-commerce platforms in sharing and providing information about the individual doing business on these platforms according to the guidance of the General Department of Taxation in order to serve tax administration in accordance with the laws.”

**Article 2.** This Circular comes into force from January 01, 2022.

Any problems that arise during the period of implementation should be promptly reported to the Ministry of Finance (via General Department of Taxation) in order to have solutions./.

**PP. MINISTER  
PRIME MINISTER**

**Tran Xuan Ha**