

Vietnam News Brief*

An update on filling supporting documents for dependants

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FILLING SUPPORTING DOCUMENTS FOR DEPENDANTS

As noted in our earlier newsbrief regarding Circular 62/2009/TT-BTC dated 27 March 2009, this circular provides some changes in filing supporting documents for dependant claims that we would like to highlight to you below.

Resident taxpayers can claim a deduction for dependants who meet the conditions stipulated in Circular 84/2008/TT-BTC dated 30 September 2008 and Circular 62. In order to be eligible for deduction, registration for dependant and supporting documents are required to be submitted to the tax authorities before the required deadlines.

According to Circular 62, the requirements relating to supporting documents for dependants has been amended. Instead of submitting various supporting documents for each dependant in accordance with Circular No.84/2008/TT-BTC, which is quite time consuming specially for expatriates, the employer can choose to certify on the registration for dependant (Form No.16/DK-TNCN). The employer in this case will be responsible for the accuracy of the name of the dependant, date of birth and relation with the taxpayer. The employee is responsible for other information. It is however not clear whether supporting documents are required to be filed with the employer under this option.

The deadline for submission of supporting documents relating to dependants registered as at January is 30 June 2009, which is very close. The deadline for submission of supporting documents relating to dependants registered thereafter is 3 months after the registration date. Failure to submit the documents before the deadline could result in non-qualification for dependant deduction.

In practice, you may experience some difficulties in filing of supporting document a dependant claims due to the current workload of the tax authorities.

We would be pleased to assist you in dealing with dependant registration.

This publication is intended for general guidance only and should not form the basis of specific decisions. Please contact us for further information and details of our services. In Ho Chi Minh City: contact David Fitzgerald, Richard Irwin, Jean Loi, Sira Intarakumthornchai (Tax), Phan Thi Thuy Duong (Legal), Kenji Murayama (Japanese Business), Seong Ryong Cho (Korean Business) Ian Lydall (Assurance), Steve Gaskill (Advisory) at phone (84-8) 38230796, fax (84-8) 38251947. In Ha Noi: contact Dinh Thi Quynh Van (Tax), Le Anh Tuan (Legal), Eisuke Kofugata (Japanese Business), Nguyen Phi Lan (Audit), Simon Calvet (Advisory) at phone (84-4) 39462246, fax (84-4) 39460705.