

# Vietnam News Brief

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## CHECKLIST – EXPATRIATE MOVEMENTS

June/July is a common period for the rotation of expatriate assignments. With many expatriates finishing their Vietnam assignments and new replacements arriving, we thought it would be helpful to highlight the key compliance requirements to be adhered to.

|                      | Arriving   | Departing                                |
|----------------------|--|--|
| Visa                 | Obtain a business visa   | N/A                                      |
| Work permit          | Obtain a work permit   | N/A                                      |
| Personal income tax  | Obtain a tax code<br>Register dependents<br>Commence monthly PIT filings | Submit a final PIT declaration           |
| Health Insurance (*) | Register health insurance contribution                                   | Deregister health insurance contribution |
| Labour               | Submit report  | Submit report                            |

(\*) only applicable to expatriate employees employed under a Vietnam labour contract.

The tax authorities have become more stringent in enforcing of compliance deadlines and imposing penalties for non-compliance.

Please do not hesitate to contact us if you would like to further discuss or would like assistance in attending to the compliance obligations.

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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 or Richard Irwin (Tax), Phan Thi Thuy Duong (Legal), Masako Tsunoi (Japanese Business), Seong Ryong Cho (Korean Business), Ian Lydall (Audit), 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) at phone (84-4) 39462246, fax (84-4) 39460705.