

New guidance issued by the Ministry of Finance on Law on tax administration rules relating to exported and imported goods

19 February 2021



On 22 January, the Ministry of Finance issued Circular 06/2021/TT-BTC providing implementation guidance on the Law on tax administration no. 38/2019/QH14 (i.e. the new law on tax administration) in relation to the tax management of exported and imported goods. Circular 06 will enter into force on 8 March.

Circular 06 sets out rules and templates for various tax related issues for exported and imported goods, including:

- Tax declaration for exported and imported goods;
- Currency of tax payment;
- Tax payment deadlines;
- Dossiers for tax exemption and tax reduction;
- Tax inspection templates.

Circular 06 also sets out rules on the treatment of late tax payments, procedures for handling overpaid taxes, tax refunds, tax deferrals, etc.

Contact us – PwC Customs team

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information or if you require our official advice or assistance, please reach out to us.



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