

# Decree 65/2024/ND-CP regarding the extension of the SST payment deadline for locally manufactured or assembled automobiles

02 July 2024

## At a glance...

On 17 June 2024, the Government issued Decree 65/2024 to extend the SST payment deadline for locally manufactured or assembled automobiles, applicable for the tax period from May to September 2024.

Decree 65/2024 takes effect from the signing date to 31 December 2024.



## In detail...

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- Under Decree 65/2024, SST payment deadline for locally manufactured or assembled automobiles for the tax period from May to September 2024 will be extended to 20 November 2024.
- Eligible taxpayers include branches or dependent units that directly declare SST, provided that these branches or dependent units have in-scope business activities which are the same as those of their head office.
- Taxpayers must submit one application for the extension in the prescribed form (as attached to Decree 65/2024) together with the respective SST returns for the whole extension period. The deadline for submission is 20 November 2024.
- In case of any revisions of the respective SST returns resulting in an increase in the SST liability, and where such revised returns are submitted to the tax authorities before the extended deadline, i.e. 20 November 2024, then the additional SST liability will also be entitled to the extension.
- Taxpayers will self-assess this eligibility for the SST extension and the tax authorities are not required to notify taxpayers of their acceptance or otherwise of the extension.

# Contact us

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