

# Proposal to require marketplace operator to withhold tax from individual sellers



13 February 2025

## At a glance...

The Government intends to issue a Decree on tax management for the business activities on ecommerce and digital platforms, which require operators of the domestic and foreign e-commerce platforms to withhold and pay taxes (including PIT and VAT) on behalf of:

- Individual, household residents on worldwide income generated from sales via from the e-commerce platforms
- Individual, household non-residents on Vietnam sourced income generated from sales via the e-commerce platforms

The draft Decree is proposed to be effective on 1 April 2025.



## In detail...

### Key points

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Organizations that are local and foreign operators of e-commerce marketplaces, digital platforms that have payment function and other digital organisations making payments to the individuals shall deduct and pay Value Added Tax (“VAT”) and Personal Income Tax (“PIT”) on behalf of:

- Individual, household residents for worldwide income generated from providing goods and/or services via e-commerce platforms; and
- Individual, household non-residents for Vietnam sourced income generated from providing goods and/or services via e-commerce platforms.

The tax shall be withheld before making payments (collected from the customers on the e-commerce platforms on behalf of the individuals, household sellers) to the individuals, household sellers.

Deadline for tax declaration and payment will be by 20<sup>th</sup> of the following month.

The operators will be granted with a 10-digit tax code to declare and pay taxes on behalf of the business individuals and households via online tax portal managed by the GDT.



## In detail...

### Key points

The applicable withholding VAT and PIT rates are as follow:

Type*	VAT	PIT	
		Resident	Non-resident
Goods	1%	0.5%	1%
Services	5%	2%	5%
Transportation, services with goods, services attached	3%	1.5%	2%

*\*The highest rates of 5% VAT and 2%/5% PIT will be applied if the operators cannot determine the nature of the income and corresponding applicable tax rates.*



## In detail...

### Key points

Local and foreign operators of e-commerce marketplaces, digital platforms that do NOT have payment function are not subject to the tax withholding obligations. The business individuals and households shall declare and pay taxes directly via the portal managed by General Department of Taxation. Accordingly, the tax filing and payment obligations for residents will be determined in accordance with the prevailing regulations.

The applicable VAT and PIT rates for non-residents are as follow:

Type	VAT	PIT
Goods	-	1%
Services	5%	5%
Transportation, services with goods, services attached	3%	2%

In case the business individuals and households have overpaid taxes from their ecommerce activities, they can apply for tax refund.

# Contact us

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