

# Tax Alert

November 2022

## Strengthening the tax administration on e-commerce for domestic and overseas suppliers

### 1. Guidance on providing information for e-commerce owners

On 14 November 2022, the General Department of Taxation (“GDT”) issued Official Letter No. 4205/TCT-DNNCN on guiding owners of e-commerce trading platforms (“e-commerce owners”) to provide information as prescribed in Paragraph 7 Article 1 Decree 91/2022/ND-CP dated 30 October 2022 with main contents as follows:

- Time to provide information: The first period is Quarter 4, 2022 with the deadline being 31 January 2023. For subsequent quarters, the deadline is the last day of the first month of the following quarter.
- Information to provide: Sellers' name, tax code or personal identification number or identity card or citizen identification or passport, address, phone number. Particularly for an e-commerce trading platform having an online ordering function, in addition to the above general information, it is also required to provide information about sales through the online ordering function. In case of failure to provide information as prescribed, penalties will be imposed according to Article 19 Decree 125/2020/ND-CP dated 19 October 2020
- Method of providing information: By electronic method via E-commerce Portal at website <https://thuedientu.gdt.gov.vn>. The Portal is expected to be activated from December 2022.
- Local Tax Departments shall review and produce a list of taxpayers that are traders and organizations established and operating under Vietnamese laws being the e-commerce owners. Tax Departments shall update the list of e-commerce platforms into the E-commerce Portal to monitor and expedite the provision of information of the e-commerce platforms.

### 2. Announcement of the list of Overseas Suppliers registered for tax in Vietnam

On 19 November 2022, the GDT issued Announcement No. 357/TB-DNL on the list of Overseas Suppliers registered to declare and pay tax in Vietnam. According to this Announcement, there are already 39 Overseas Suppliers registered for tax in Vietnam so far.

Please contact KPMG for further consultation during the implementation of the GDT’s guidance.

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