

Global Minimum Tax in Vietnam - QDMTT

01

Notification

30 days from FYE

02

Tax code registration

90 days from FYE
For FY24: FYE on or before
30 June 2025: **13 January 2026**
(no later than the DMTT filing deadline)

03

DMTT filings

- 12 months from FYE
- 15 months from FYE
(18 months for FY24)

In-scope entities

Multinational Enterprise (MNE) Group & **€750 million revenue** threshold in at least 2 of the 4 years prior to the FY

Transitional CbCR safe harbour

- De minimis test
- Routine profit test
- Simplified ETR test
- Applicable FY24 – FY26

ETR computation

- Jurisdictional basis
- Subject to various adjustments

Top-up tax computation

- Substance-based carve out
- Allocation by group's internal decision

KPMG's Compliance Service


 Registration & Notification


 Transitional Safe Harbour Test


 Data assessment and mapping


 DMTT calculation


 DMTT compliance package

Contact us

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