

越南全球最低税负制 合格当地补充税制

01

通知

自财务年度结束日起
30天内通知主管机关

02

注册税号

自财务年度结束日起90天内
对于2024财务年度结束日
于2025年6月30日或之前的集团;
最迟不得超过 **2026年1月13日**
(不得晚于DMTT申报期限)

03

申报

- 当地补充税制 **DMTT**
(Domestic Minimum Top-up Tax)
自财务年度结束日起12个月内
- **GloBE**信息申报表 **GIR**
(GloBE Information Return)
15个月内; 2024年度为18个月内

适用范围

跨国企业集团,
年度合并财报收
入达**7.5亿欧元**以
上, 且在前4年中
至少有2年达到此
门槛之集团

过渡期国别 报告避风港

- 最低利润排除计税测试
- 例行性利润测试
- 简化有效税率测试
- 适用于2024-2026财
务年度

有效税率计算

- 以租税管辖区为基础
- 并根据多项因素进行
调整

补充税计算

- 基于实质的免除项目
- 按集团内部决策进行
分配

KPMG 遵循服务



通知与注册



过渡期
避风港测试



资料
评估与映射



DMTT计算



DMTT
遵循服务

联系我们

Email: info@kpmg.com.vn

中文部 - Chinese Desk

Tu Nguyen (河内)
阮清秀 副总

Fang Kun (胡志明市)
方堃 税务总监

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