

越南全球最低稅負制 合格當地補充稅制

01

通知

自財務年度結束日起
30天內通知主管機關

02

註冊稅號

自財務年度結束日起90天內
對於2024財務年度結束日
於2025年6月30日或之前的集團；
最遲不得超過 2026年1月13日
(不得晚於DMTT申報期限)

03

申報

- 當地補充稅制 DMTT
(Domestic Minimum Top-up Tax)
自財務年度結束日起12個月內
- GloBE資訊申報表 GIR
(GloBE Information Return)
15個月內；2024年度為18個月內

適用範圍

跨國企業集團，
年度合併財報收入
達7.5億歐元以上，
且在前4年中
至少有2年達到此
門檻之集團

過渡期國別 報告避風港

- 最低利潤排除計稅測試
- 例行性利潤測試
- 簡化有效稅率測試
- 適用於2024–2026財務年度

有效稅率計算

- 以租稅管轄區為基礎
- 並根據多項因素進行調整

補充稅計算

- 基於實質的免除項目
- 按集團內部決策進行分配

KPMG遵循服務



通知與註冊



過渡期
避風港測試



資料
評估與映射



DMTT計算



DMTT
遵循服務

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