

General Tax Department noticed on change of tax declaration

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To support enterprises on tax declaration, the General Tax Department has upgraded and developed the software supporting declaration using bar code technology version 2.0 to meet the requirements of Personal Income Tax Law, Circular 84 / 2008/TT-BTC on 30/9/2008 by the Ministry of Finance.

Beginning of February 2009, when applying the declaration form with bar code technology, enterprises will use declaration form at version 2.0 instead of previous version 1.3.1.

Upgrade Content from version 1.3.1 to version 2.0 include:

1. Upgrade to version 2.0 to add functions of personal income tax declaration to meet business requirements under Circular 84/2008/TT-BTC on 30/9/2008, including:

- A declaration of personal income tax deduction, form No.02/KK-TNCN (for organizations and individuals to pay income from salary or wages for personal residence)
- A declaration of personal income tax deduction, form No.03/KK-TNCN (for organizations and individuals to pay income from capital investment, transfer of securities, copyrights, franchises, winning awards for resident individuals)
- A declaration of personal income tax deduction, form No.04/KK-TNCN (for organizations and individuals to pay income from salaries, wages and income from non-resident personal business)
- Personal income tax declaration, form No.07/KK-TNCN (for individuals to declare directly with Tax Office about income from salaries and wages)

2. Updated list of Resource Tariffs under Decree No. 05/2009/ND-CP dated on 19/01/2009 detailing the implementation of the Resources Tax Ordinance and the adjusted supplementent Tax Ordinance, Article 6 - Ordinance on Natural Resource Tax .

3. Omit the function of personal income tax declaration under the Income Tax Ordinance for people with high incomes:

- A declaration of personal income tax deduction, form 01/TNCN monthly / quarterly
- A declaration of personal income tax deduction of 10%, form 02/TNCN monthly / quarterly

4. Updated some errors of previous version: allows recording minus book entries in the financial statements (BCDKT, LCTT ...)

(Note: Individuals or units who need a new tax declaration software version 2.0, contact Mr Toan – Production Technique Department – PVNC)