



Vietsourcing
vượt trội để thành công

TAXATION (VNM)

VIETSOURCING TRAINING CENTRE

[n/vietsourcing.edu.vn/](https://www.vietsourcing.edu.vn/)

Group: <https://www.facebook.com/groups/vietsourcing/>

CONTENT



Overview

The Vietnamese
tax system and its
administration
(A)

Personal Income
Tax (B)

Corporate
Income Tax (C)

Foreign
Contractor Tax
(D)

Value Added Tax
(E)

Employability
and technology
skills (F)



OVERVIEW

Web: nlv.edu.vn

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OVERALL LEARNING OBJECTIVES



Explain the operation and scope of the Vietnamese tax system and the obligations of tax payers and the implications of non-compliance

Explain and compute the personal income tax liabilities of individuals

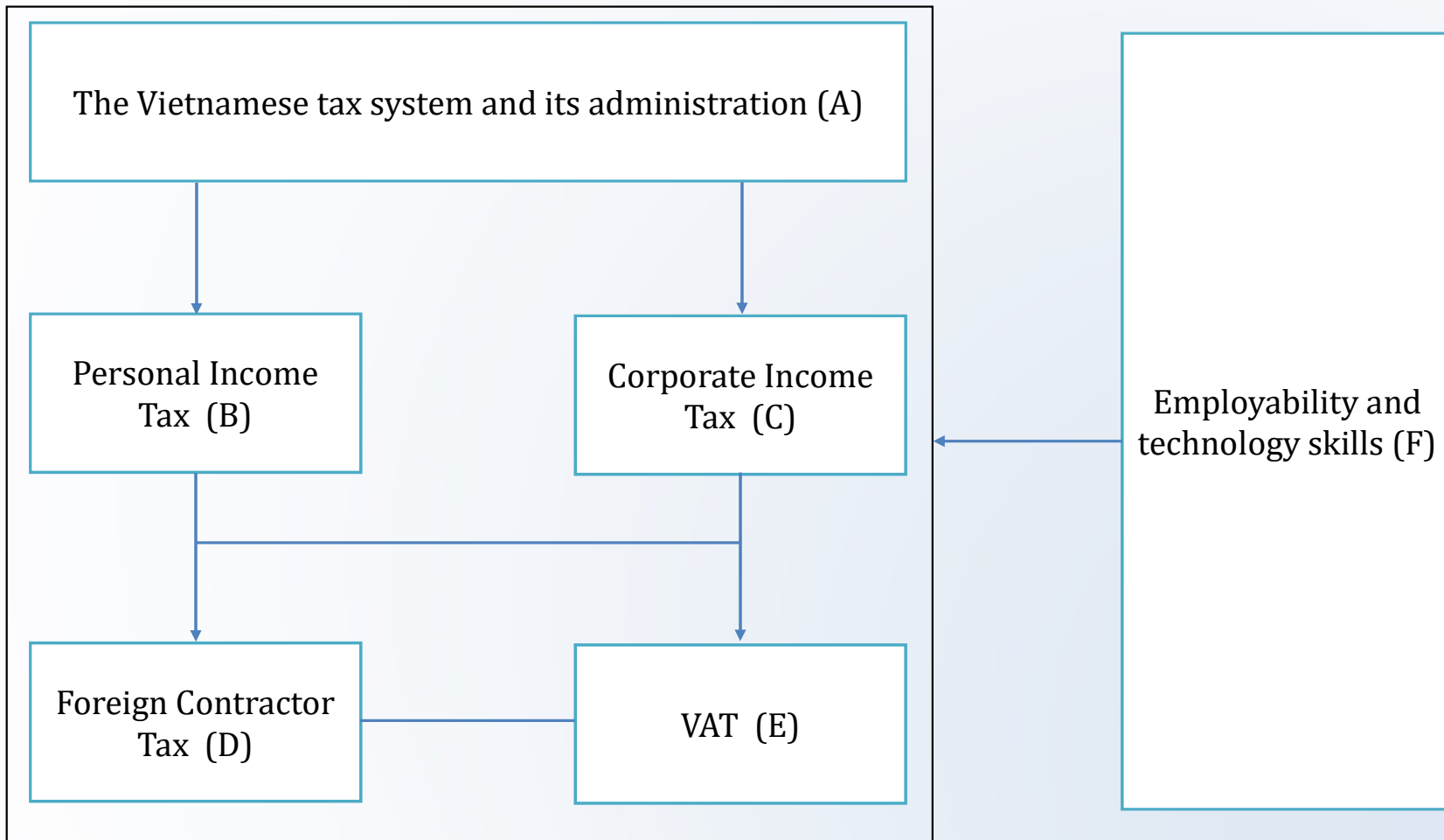
Explain and compute the corporate income tax liabilities of both domestic and foreign owned companies

Explain and compute the tax liabilities arising under the regime applicable to foreign contractors

Explain and compute the effects of value added tax on businesses

Demonstrate employability and technology skills

OVERALL LEARNING OBJECTIVES



EXAMINABLE DOCUMENTS



	PIT	CIT	VAT	Invoicing	FCT	TP	DEPN & PRVS	ADMIN
Degree				123/2020		132/2020		126/2020
Circular	111/2013	78/2014	219/2013		103/2014		45/2013 (dep)	
	Amended by 119/2014, 151/2014, 92/2015 25/2018	Amended by 119/2014, 151/2014, 96/2015 25/2018	Amended by 119/2014, 151/2014, 26/2015, 130/2016, 173/2016 25/2018				Amended by 147/2016	
Consolidated circular	68/VBHN-BTC (2019)	66/VBHN-BTC (2019)	14/VBHN-BTC (2018)					
2019 onward	24/VBHN-BTC (2022)	Resolution 107/2023/Q H15	24/VBHN-BTC (2022)	Cir 78/2021			Cir 48/2019 (pro)	Cir 80/2021 91/2022/ND-CP

All Decrees and Circulars issued before and effective by 31 December 2023 may be tested for the June and December 2024 exams

EXAM FORMATTING

The syllabus is assessed by a three-hour paper based examination

Section A of the exam comprises 15 multiple choice questions of 2 marks each

Section B of the exam comprises four 10 mark questions and two 15 mark questions.

The two 15 mark questions will focus on income tax (syllabus area B) and corporate income tax (syllabus area C).

The section A questions and the other questions in section B can cover any areas of the syllabus.