



GLOBAL VIETNAM
LAWYERS

LEGAL ALERT



AUGUST
2023

OFFICIAL TELEGRAM NO. 07 –
GENERAL DEPARTMENT OF
TAXATION DIRECTS
SETTLEMENT OF VALUE-ADDED
TAX REFUNDS IN FAVOUR OF
ENTERPRISES

In order to speed up the processing of value-added tax (“VAT”) refund application files, contributing to creating favorable conditions for enterprises to develop production, business, and export goods, on 09 August 2023, the General Department of Taxation has issued Official Telegram No. 07/CD-TCT (“**Telegram No. 07**”) on speeding up the processing of VAT refund application files to request the tax authorities to urgently implement the following contents that directly affect enterprises:

❖ **Review in detail each application file for VAT refund**

The General Department of Taxation requires the Tax Departments to review the classification of VAT refund application files to ensure compliance with regulations, and at the same time review each tax refund application files, especially those that have been classified, checked first, tax-refunded later.

❖ **Immediate tax refund for application files determined to be eligible for tax refund**

For the VAT refund application files that the tax authorities have finished examining and seen as eligible for tax refund, they will immediately make tax

refund to the enterprise in order to create favorable conditions for the enterprise to receive capital therefrom to continue production and business activities.

❖ **Tax refund for exporters if tax fraud is not detected in wake of inspection**

For the tax refund application files of the exporters under inspection and verification, which have passed the prescribed time limit for settlement, and if the inspection and verification results have not yet detected any tax fraud acts, the tax authorities will rely on the application files and attached documents provided by the enterprises to determine the tax amounts eligible for tax refund and make tax refund according to regulations.



**GLOBAL VIETNAM
LAWYERS**

CONTACT US

info@gvlawyers.com.vn

HCMC - Head Office

8/F, Centec Tower
72 – 74 Nguyen Thi Minh Khai
Vo Thi Sau Ward, District 3
Ho Chi Minh City, Vietnam
Tel: +84 (28) 3622 3555

Ha Noi - Branch

10A/F, CDC Building
25 Le Dai Hanh
Hai Ba Trung District
Ha Noi, Vietnam
Tel: +84 (24) 3208 3555

Da Nang - Branch

3/F, Indochina Riverside
Tower, 74 Bach Dang
Hai Chau District
Da Nang City, Vietnam
Tel: +84 (28) 3622 3555

The contents of the Legal Alert neither constitute legal advice nor necessarily reflect the opinions of our firm or any of our attorneys or consultants. The Legal Alert provides general information, which may or may not be complete or up to date at the time of reading. The content is not intended to be used as a substitute for specific legal advice or opinions. Please seek appropriate legal advice or other professional counselling for any specific issues you may have. We, GV Lawyers, expressly disclaim all liabilities relating to actions whether taken or untaken based on any or all contents of the newsletter.

www.gvlawyers.com.vn

