**LEGAL UPDATE (December 13th , 2021)**

*In this issue, we would like to bring to your attention to the following:*

* *E-commerce platforms are only obligated to declare and submit tax on behalf of individuals when authorized;*
* *Extending the deadline for submitting excise tax for automobiles manufactured or assembled domestically.*

1. **E-commerce platforms are only obligated to declare and submit tax on behalf of individuals when authorized**

Circular No. 100/2021/TT-BTC amending, supplementing Circular No. 40/2021/TT-BTC guiding on value added tax, personal income tax and tax administration of household businesses and individual businesses will take effect on January 01st, 2022*.*

Accordingly, organizations including owners of E-commerce platforms only declare and submit tax on behalf of individuals on the basis of authorization in accordance with regulations of civil law. Therefore, E-commerce platforms do not have to declare or submit tax on behalf of the sellers if not being authorized by the sellers.

**2. Extending the deadlines for submitting excise tax for automobiles manufactured or assembled domestically**

According to Decree No. 104/2021/ND-CP on the extension of the deadlines for submitting excise tax for automobiles manufactured or assembled domestically, the deadlines for tax submission are as follows:

* The deadline for submitting excise tax arising in the tax period of October 2021 is December 20th, 2021.
* The deadline for submitting excise tax arising in the tax period of November 2021 is December 30th, 2021.

In addition, in case the tax payer supplements and submits the tax declaration file of the extended tax period leading to the increase in the amount of excise tax to be paid to the tax agency before the extended deadline expires, the amount of tax being extended will include the increased amount due to the supplemented tax declaration. On the other hand, if the tax payer is among those who are allowed to extend their deadline for declaring, submitting the Excise tax declaration form according to current provisions of law, they are not yet required to submit the arisen excise tax on the declared Excise tax declaration form.

We hope this Weekly Newsletter would bring you useful information.

Best regards.

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| **Contributor(s)**  **Mr. DINH QUANG LONG**  **Director cum Managing Partner**  **M** (+84) 919 963 977 | **E** [long.dinh@apolatlegal.com](mailto:long.dinh@apolatlegal.com)  **Mr. DAO TRUNG THONG**  **Associate**  **M** (+84) 777 164 449 | **E** [thong.dao@apolatlegal.com](mailto:thong.dao@apolatlegal.com)  **Ms. DINH HO NHI HA**  **Paralegal**  **M** (+84) 39 4022 516 | **E** [ha.dinh@apolatlegal.com](mailto:ha.dinh@apolatlegal.com)  **Disclaimer**: All materials have been prepared for general information purposes only. The information is not intended as, and should not be taken as, legal advice. Do not act or refrain from acting based upon information provided herein without first consulting our lawyers about your particular factual and legal circumstances. Apolat Legal can accept no responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication. On any specific matter, reference should be made to the appropriate adviser. | **ABOUT US,**  Apolat Legal is a professional law firm with its offices in Ho Chi Minh city and Ha Noi city. The firm’s lawyer team specializes in almost all legal practice areas in Vietnam including Enterprise and Investment; Labor and Employment; Intellectual Property; Dispute Resolution; Real Estate and Construction; Information and Communication; Natural Resources and Environment; Transport; Industry and Trade; Education and Training; Finance and Banking; Agriculture; Legal Document Translation; Legal Training.  Our reputation and the quality of its services are reflected by our clients. We are serving nearly 1,000 clients both local and multi-national companies.  We are also honored to receive numerous recognitions and/or articles posted by world-leading and local organizations and publications including: The Law Association for Asia and the Pacific (LawAsia, 1966), The Legal500, IP Link, IP Coster, Lexology, Global Trade Review (GTR), The Saigon Times, etc. |

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| **Contacts:**  **HO CHI MINH CITY (Head office)**  5th Floor, IMM Building99-101 Nguyen Dinh Chieu, District 3Ho Chi Minh City, Vietnam  **THE BRANCH IN HA NOI CITY**  Room A8, 29th Floor, East Tower, Lotte Center  54 Lieu Giai, Cong Vi Ward, Ba Dinh District  Hanoi City, Vietnam  Tel: +84-28-3899 8683Email: [info@apolatlegal.com](mailto:info@apolatlegal.com)  Website: [www.apolatlegal.com](http://www.apolatlegal.com) | **SINGAPORE (Affiliated office)**  #26-10, SBF Center,  160 Robinson Road  Singapore 068914  Tel: +84-93-2014 986Email: [info@apolatlegal.com](mailto:info@apolatlegal.com)  Website: [www.apolatlegal.com](http://www.apolatlegal.com) |

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