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Orientation for tax inspection program in 2025

Tax Alert | December 2024

This Alert provides updates on the Orientation for tax inspection program in 2025 set by the Government Inspectorate

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On 23 October 2024, the Government Inspectorate issued Official Letter No. 2220/TTCP-KHTH regarding the Orientation for tax inspection program in 2025. According to this Official Letter, the Orientation for tax inspection program in 2025 is introduced based on coordination of Ministries, Ministerial-level agencies, Governmental agencies and People's Committees of provinces and centrally run cities, and is divided into two parts, which are specialized inspection and administrative inspection.

For the tax sector which is under the responsibility of the General Department of Taxation (GDT), the specialized inspection program to be carried out in 2025 will focus on inspecting and examining 10 groups of enterprises in the industries and fields with large revenue or with high-tax risks, specifically:

- Enterprises in the industries and fields of oil and gas, petroleum, electricity, telecommunications, banking, insurance, securities, financial leasing, pharmaceuticals, real estate, construction, gold, silver, gemstone trading and processing, entertainment activities, advertising media, and e-commerce, etc.
- Large-scale enterprises that have not been inspected or examined for many years
- Enterprises that have been involved in transfers of capital, trademarks, or projects
- Enterprises that pay dividends by shares or shares bonuses

- Enterprises with related-party transactions, or with business results that are at a loss for many years or are much lower than others operating in the same industry or sector.
- Enterprises with high risks of invoicing
- Enterprises with signs of fraud or with tax refunds
- Enterprises claiming tax exemption or reduction incentives
- Enterprises claiming tax treaty reliefs
- Enterprises with suspicious transactions based on information provided by the Banking Inspection and Supervision Agency and the Customs authorities

Regarding administrative inspections, the GDT will examine the managerial work at its affiliate units. Some internal inspections and examinations may require the cooperation from taxpayers, which can be listed as follows:

- Examination of the compliance with regulations on Value-Added Tax refunds
- Examination of tax debt management and tax payment enforcement
- Examination of the implementation of the settlement of complaints

We recommend enterprises in the above industries and sectors take actions to prepare for tax inspections and examinations that may take place in 2025.

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