

**THE FINANCIAL  
General Department of  
Taxation**

**SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

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Number: 2099/TCT-KK  
V/v Implementing the  
direction of TTCP, Ministry  
of Finance on VAT refund

Hanoi, May 26<sup>th</sup>, 2023

**To:** Directors of Tax Departments of provinces and centrally run cities.

In the past time, the General Department of Taxation has implemented an electronic tax refund of 99% with nearly 80% of value-added tax (VAT) refund dossiers subject to tax refund first, inspection later resolved by tax authorities. Refund quickly within 6 working days from the date of receipt of complete dossier of request for refund of taxpayers (NNT). The quick and timely settlement of tax refund dossiers in accordance with the provisions of the Law on Tax Administration has created favorable conditions for enterprises to quickly turn around capital, improve efficiency in capital use, and contribute to the development of production and business. , exports of goods. However, there is still a delay in the settlement of VAT refund dossiers of taxpayers, causing public outrage.

In order to ensure a strict VAT refund, in accordance with the law, and at the same time to support and create favorable conditions for businesses to operate, at Official Dispatch No. 470/CD-TTg dated May 26, 2023 on the continuation of implementation. To drastically and effectively implement tasks and solutions to remove difficulties for production and business of people and businesses, the Prime Minister has directed “The Ministry of Finance urgently inspects, evaluates and urges the General Department of Finance. The Department of Taxation immediately, without delay, guides the application for VAT refund quickly, promptly and effectively for people and businesses.

Following the direction of the Prime Minister at Official Dispatch No. 470/CD-TTg above, on May 26, 2023, the Ministry of Finance issued Official Letter No. 5427/BTC-VP announcing the Minister's direction. send to the Director General of the General Department of Taxation to urgently implement and direct the Tax Departments of the provinces and centrally-run cities to "timely handle VAT refund dossiers to the right subjects and according to the provisions of law, immediately direct the units to provide guidance and refund VAT for tax refund dossiers eligible for tax refund according to the provisions of law; Strengthen inspection and examination to detect the use of fake invoices and profiteering in tax refund to appropriate state budget, and strictly handle according to the provisions of law.

The General Department of Taxation requests the comrades of the Department of Taxation to promptly and without delay the following tasks:

1. The Director of the Department takes full responsibility for the management of VAT refund in the area, directs the organization to perform tax refund in

accordance with the authority, according to the law, not to prolong the backlog, causing frustration. contact for people and businesses; is responsible for allocating adequate resources, urging the affiliated units to urgently complete the tax refund inspection for the tax refund application dossiers received from taxpayers and classified as subject to prior inspection, tax refund later, ensuring that taxpayers' tax refund dossiers are handled within the prescribed time limit, to the right subjects and tax refund cases according to the provisions of tax law and tax administration law.

2. For the VAT refund application dossiers, which have been checked and verified, the tax amount eligible for refund shall be promptly issued a decision on tax refund to the enterprise, ensuring the prescribed time limit.

For dossiers of application for VAT refund which are being examined and verified for tax amounts eligible for refund, taxpayers must be notified of the progress of dossier processing and estimated time for tax refund to be settled for taxpayers. ensure openness and transparency. For the tax amount that has the results of inspection and verification, the taxpayer shall promptly refund tax according to the provisions of Article 34 of Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance, no waiting for full verification to process tax refund for taxpayers.

3. If the application file for tax refund shows signs of law violation and has been transferred to an investigation agency, a written notice must be sent to the taxpayer and based on the conclusion of the competent authority to handle in accordance with the law. regulations according to Article 34, Article 35 of Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance.

4. For VAT refund dossiers having problems and complaints from associations and businesses: organize an immediate dialogue with associations and businesses during the period from May 29, 2023 to February 2. 6/2023 to clarify problems, summarize and report results to the General Department of Taxation; proactively handle and resolve problems within the competence of the Tax Department. In case the problems are beyond the handling competence of the Tax Department, they shall report them to the General Department of Taxation for timely guidance on handling.

5. Receive the application for VAT refund according to the correct composition and procedures specified in Article 28 of Circular No. 80/2021/TT-BTC. In case the application has not been approved due to insufficient procedures, must notify in writing to taxpayers clearly stating the reasons for not accepting the dossiers as prescribed in Article 32 of Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance.

6. Urgently review VAT declaration dossiers of enterprises engaged in production and business activities of goods and services for export and investment projects being implemented in the locality to guide enterprises to declare, submit the application for tax refund in accordance with regulations. Strengthen the propaganda of policies on tax refund dossiers and procedures in Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance so that enterprises can be proactive in preparing application documents.

tax refund, creating favorable conditions for tax authorities when receiving dossiers, avoiding the fact that the dossiers have not met the procedures when sent to the tax offices.

7. Strengthen the post-refund inspection and examination of tax refund decisions subject to tax refund first, check later in order to promptly detect the use of illegal invoices or illegal use of invoices, profiteering in tax refund in order to appropriate state budget, strictly handled according to the provisions of law. For the refunded tax amount pending the response and verification results of the relevant agencies, the tax authority must clearly state in the inspection report, the inspection conclusion that there are insufficient grounds for concluding the amount. tax eligible for tax refund. Upon receiving the results of the response and verification of the relevant agencies, the tax authority determines that the refunded tax amount is not eligible for tax refund, then issues a decision on tax refund and penalties and calculation. late payment interest (if any) as prescribed in Article 77, Article 113 of the Law on Tax Administration and Article 39 of Circular No. 80/2021/TT-BTC of the Ministry of Finance.

8. The Director of the Tax Department directs the propaganda department to support and promote the implementation of propaganda, guidance and support for taxpayers in the area to promptly grasp and implement policies on extension, exemption and reduction of taxes. taxes, fees, charges and land rents approved by competent authorities in order to support people and businesses and promote production and business.

The General Department of Taxation requested the Directors of the Tax Departments of the provinces and centrally-run cities to immediately and seriously implement the above-mentioned directives./.

Recipients:

- As above
- Government office;
- Minister of BTC Ho Duc Phuc (for b/c);
- Deputy Minister of BTC Cao Anh Tuan (for b/c);
- Leader of the Corporation (to direct the news/h);
- Departments/units under and under the GDT;
- Save: VT, KK, VP (2b).

**KT. GENERAL DIRECTORY  
DEPUTY DIRECTOR**

**Phi Van Tuan**