

全球移動個人稅新訊

2024年3月

個人所得稅海外強制社會保險扣除規定

2023年12月29日稅務總局 (the General Department of Taxation; GDT) 發布第6002/TCT-DNNCN號公函，認為外籍人士根據公司內部轉調計劃在越南工作時，收到越南和海外實體所支付之所得，且該海外所得 (包括海外提撥強制保險) 隨後由越南實體全額報銷時，任何在海外提撥之強制保險在計算越南個人稅 (PIT) 時不允許扣除。

在審核企業對於GDT第6002號公函意見之解釋後，GDT於2024年2月27日透過第684/TCT-DNNCN號公函 (第 684號公函) 做出回應。據此，外籍人士具越南稅務居民身分，透過公司內部轉調計畫在越南工作，取得海外支付之薪資及工資所得，根據該外籍人士持有之國籍，依該國法律規定提撥強制保險，且該強制保險類似根據越南法律規定者，此類保險提撥在計算越南PIT時得以扣除。第684號公函並未提及越南實體與海外實體之間相關費用報銷要素。因此，聘僱成本 (包括海外提撥強制保險) 之報銷不影響所得併入越南個人所得稅中計算扣除該費用。

GDT 在第 684號公函中提出之意見是適當的，及時發布該公函係為準備個人所得年度結算申報。企業和個人請參閱該公函規定。倘您需要就上述事項進一步說明，請聯絡KPMG以獲取更多資訊和協助。

聯繫我們

中文部 - Chinese Desk

Lim Chew Teng (河內 - 胡志明)
林秋婷 合夥人
E chewtenglim@kpmg.com.vn

Brian Chen (河內 - 胡志明市)
陳家程 合夥人
E brianchen@kpmg.com.vn

Selene Huang (胡志明市)
黃文吟 經理
E yinhuang@kpmg.com.vn

Tu Nguyen (河內)
阮清秀 副總
E tnguyen50@kpmg.com.vn

Fang Kun (胡志明市)
方堃 稅務總監
E kunfang1@kpmg.com.vn

河內 - Hanoi

46th Floor, Keangnam Landmark 72,
E6 Pham Hung, Me Tri, Nam Tu Liem
T +84 (24) 3946 1600

胡志明市 - Ho Chi Minh City

10th Floor, Sun Wah Tower,
115 Nguyen Hue, Ben Nghe, District 1
T +84 (28) 3821 9266

峴港 - Da Nang

Unit D3, 5th Floor, Indochina Riverside Towers,
74 Bach Dang, Hai Chau I, Hai Chau
T +84 (236) 351 9051

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG Limited, KPMG Tax and Advisory Limited, KPMG Law Limited, KPMG Services Company Limited, all Vietnamese one member limited liability companies and member firms of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.



Scan to visit our website: kpmg.com.vn

Email: info@kpmg.com.vn