

稅務新訊

2024 年 1 月

第 94 號議定 2024 年前 6 個月調降 2% 增值稅 (VALUE ADDED TAX, VAT)

為實施國民議會批准之第 110/2023/QH15 號決議，政府於 2023 年 12 月 28 日發布第 94/2023/ND-CP 號議定 (第 94 號議定)，調降 2% 增值稅稅率之適用期限為 2024 年 1 月 1 日至 2024 年 6 月 30 日，具體規定如下：

- 增值稅稅率調降 2% 適用於現行適用 10% 稅率之貨物及勞務，但下列貨物及勞務除外：
 - 電信、金融活動、銀行、證券、保險、房地產交易、金屬和預製金屬製品、礦業產品 (不包括煤炭開採)、焦炭、精煉石油、化學產品 (詳細規定請參閱第 94 號議定附錄一)；
 - 繳納特別消費稅之貨物或勞務 (詳細規定請參閱第 94 號議定附錄二)；
 - 符合資訊科技法規定之資訊科技 (詳細規定請參閱第 94 號議定附錄三)。
- 增值稅稅率調降適用於進口、產製、加工和貿易等所有階段。
- 增值稅稅率調降適用增值稅採抵扣法之企業單位，及所得依照核定稅率 (%) 申報繳納增值稅之企業單位 (包括家戶及個體戶)。

第 94 號議定自 2024 年 1 月 1 日起生效。

請聯絡 KPMG 就您持續存在之相關疑問作進一步諮詢。

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