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People Advisory Services Tax Update

February 2025

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Key content

This Update highlights Decision 108/QD-TCT⁽¹⁾, which replaces the regulations on the Personal Income Tax (PIT) refund applications process applied for direct PIT finalization issued together with Decision 679/QD-TCT⁽²⁾ of the General Department of Taxation (GDT).

Accordingly, the automatic personal income tax refund process included in Decision 108/QD-TCT will consist of:

- Creating and receiving the suggested PIT finalization declaration with a refund request from the taxpayer
- Automatically processing the PIT tax refund
- Post-refund control

Decision 108/QD-TCT also stipulates the assignment of tax authorities to receive and process applications, as well as the departments involved in implementing the process, and provides guidance on reporting regimes and organization for the tax authorities and related departments.

This decision takes effect from 24 January 2025. For PIT refund applications for individuals directly settling taxes that were received before the effective date of this decision and during the period when IT applications do not fully support the processing functions according to the new process, the applications will be processed according to the refund process issued together with Decision 679/QD-TCT.

⁽¹⁾ Decision No. 108/QD-TCT dated 24 January 2025, of the GDT issued the automatic personal income tax refund process (Decision 108/QD-TCT).

⁽²⁾ Decision No. 679/QD-TCT dated 31 May 2023, of the GDT issued the tax refund process (Decision 679/QD-TCT).

Details

Effective 24 January 2025, tax authorities at all levels nationwide will implement an automatic PIT refund process for taxpayers who finalize their taxes directly and submit refund requests. This bulletin summarizes key points related to the automatic PIT refund process:

1. Creating and receiving the suggested PIT finalization declaration with refund request from the taxpayer

- Following the deadline for submitting the PIT finalization declaration by income-paying organizations, the tax authority's IT system will automatically generate a suggested PIT finalization declaration for individuals. This declaration will be compiled using data from the tax declaration and registration information of the income-paying organizations, as well as the taxpayer's overall obligations and tax debts nationwide.
- Taxpayers can check the information on the suggested PIT finalization declaration through the eTax Mobile application or the electronic tax application for individuals provided by the GDT to confirm/edit/supplement information and submit the PIT finalization application along with supporting documents (if necessary) as per the regulations on the application.
- Applications for PIT refunds submitted through methods other than the aforementioned will be received, accepted, and processed by the National Administrative Procedures Information System and the Receipt and Result Return Department in accordance with prevailing regulations.
- Upon receiving the PIT finalization application marked with the "*Tax refund amount for the taxpayer*" indicator, the National Administrative Procedures Information System will automatically generate and send a notification to the taxpayer. Following this notification, the system will create a tax refund request file.

2. Automatically Processing PIT Refunds

- The application for automatic tax refund processing must meet the following conditions:
 - At the time of processing the tax refund application, the income-paying organization/taxpayer has fulfilled their tax payment obligations for the amount of tax withheld/occurred during the period to the state budget.
 - The PIT refund application must have the "*Total taxable income*" indicator correctly matched, and the "*Total tax refund requested*" must be less than or equal to the aggregated data in the PIT finalization period according to the tax management database at the time of processing the application.
 - The taxpayer's account information for receiving the refund is verified and linked with the tax management database.
- In cases where the PIT refund application does not meet the above conditions for automatic processing as stated above, the tax IT application system will automatically assign and send a notification to the department head and the tax officer responsible for processing the refund application to continue reviewing and processing according to each specific case.

3. Post-Refund Control

- In instances where the income-paying organizations or individual submits supplementary declarations that alter the tax obligations of a taxpayer who has received a PIT refund, the tax authority's IT system will compile data quarterly. This will alert the tax authority and provide the application processing department with the necessary information to conduct post-refund control and recover any refunded amounts (if applicable).

In addition to the above regulations, Decision 108/QD-TCT outlines the responsibilities of tax authorities in receiving and processing applications, as well as the departments involved in implementing the process. It also provides guidance on reporting regimes and organizational structures for tax authorities and related departments. Readers are encouraged to refer to the provisions in this decision for further relevant information.



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