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Newsletter

**The mechanism for settlement of complaints
of the tax authorities of all levels**

19 August 2015



On 20 April 2015, the General Department of Taxation has issued Decision No. 742/QD-TCT replacing Decision No. 1720/QD-TCT dated 8 October 2014 on provision of the mechanism for settlement of complaints of the tax authorities of all levels. In this Newsletter, Grant Thornton Vietnam would like to provide a brief summary of some notable points in this Decision for your reference as follows:

Scope of adjustment:

This mechanism stipulates and systemizes a number of regulations on receiving and resolving citizens' complaints of the tax authorities at all levels, with the following contents: Prescription, the time limit for lodging complaints and the time limit of handling and resolving complaints; The unsolved complaints, conditions of handling and resolving complaints; The competence and responsibilities in the complaint settlement procedures; etc.

Administrative Decisions of the tax authorities including:

- Decision on tax assessment; Notification on tax payment;
- Decision on tax exemption/tax reduction;
- Decision on tax refund; Decision on not to collect taxes;
- Decision on penalties for administrative violation pertaining to tax laws;
- Decision on enforcement of tax administrative Decision;
- Tax inspection conclusion;
- Other administrative Decisions as prescribed by the Law;
- Documents issued by tax authorities in the form of Official Letter, Notification Letter containing the decision of the tax authorities applied for one-off case towards one or some specific objects regarding a specific matter of the tax administrative activities.

Prescription, the time limit for lodging complaint, and the time limit for handling and resolving complaint against Administrative Decision:

- The Prescription for first complaint is **90 days** from the date of receiving Administrative Decision or being aware of Administrative Act, excluding the time of illness, natural disasters, enemy sabotage, being on business trip, studying abroad or other objective obstacles.

The deadline for settlement of the first complaint is **30 days** since the acceptance date of handling, or no longer than 45 days for complicated cases (for remote areas, the deadline is 45 days or no longer than 60 days for complicated cases).

- The Prescription for lodging second complaint is within **30 days** from the expiry date for settlement of the first complaint but the complaint is not resolved or from the date receiving the Decision on the first complaint settlement but the complainant disagrees (for remote areas, the above duration may take longer but **no later than 45 days**).

The deadline for settlement of the second complaint is 45 days since the acceptance date of handling; or no longer than 60 days for the complicated case (for remote areas, the deadline is 60 days or no longer than 70 days for complicated cases).

Some circumstances of complaints that shall not be accepted for settlement:

- Administrative Decisions, Administrative Acts within the scope of the State secrets in relation to defense, security and diplomacy according to the list stipulated by the Government;
- Administrative Decisions, Administrative Acts being complaint not directly related to the rights, legitimate benefits of the complainant;
- The complainant does not have full capacity of civil behaviors and does not have his/her Legal Representative;

- Illegal Representative carries out the complaint;
- The complaint letter without the signature or fingerprint of the complainant;
- Prescription, the deadline for lodging complaint is expired without reasonable reasons;
- Complaint that has already received the Decision on the second complaint settlement;
- Having notification from the tax authorities on the suspension of resolving complaint in which the complainant did not appeal within 30 days;
- The complaint has been handled by the Court or resolved by the judgments or decisions of the Court, except for the Decision on suspension of settlement of the administrative case by the Court.

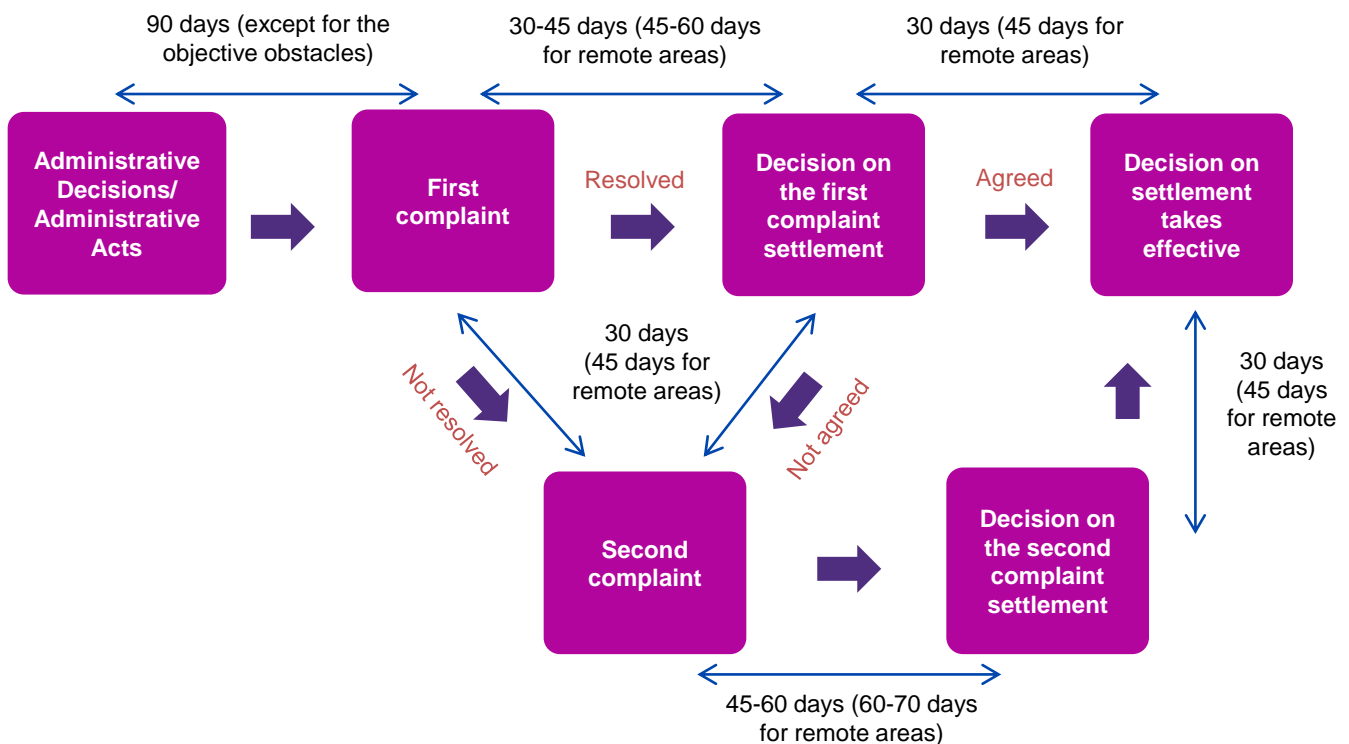
- Decision on the first complaint settlement takes legal effective after 30 days from the issuance date of this Decision where the complainant does not lodge a second complaint; for the remote areas with difficult accessibility, the time may be extended but not exceeding 45 days.
- Settlement Decision on the second complaint takes legal effective after 30 days from the issuing date of this Decision; for the remote areas with difficult accessibility, the time may be extended but not exceeding 45 days.

Effective implementation:

This Decision replaces the Decision No 1720/QD-TCT dated 8 October 2014 issued by the General Department of Taxation on providing the mechanism for settlement of complaints of the tax authorities at all levels and takes into effective from the date of signing (i.e. 20 April 2015).

Please contact our professional tax advisors shall you require further assistance.

Validity of the settlement Decision on a complaint against Administrative Decision, Administrative Act:





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If you have any question or required further information relating to this tax alert, please contact our professional tax advisors.

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