

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 93/2017/TT-BTC

Hanoi, September 19, 2017

CIRCULAR

AMENDMENTS TO CLAUSE 3 AND CLAUSE 4 ARTICLE 12 OF CIRCULAR NO. 219/2013/TT-BTC DATED DECEMBER 31, 2013 (AMENDED IN CIRCULAR NO. 119/2014/TT-BTC DATED AUGUST 25, 2014); ABROGATION OF CLAUSE 7 ARTICLE 11 OF CIRCULAR NO. 156/2013/TT-BTC DATED NOVEMBER 06, 2013

Pursuant to the Law on Tax administration No. 78/2006/QH11 and Law No. 21/2012/QH13 on amendments to the Law on Tax administration;

Pursuant to the Law on Value-added tax No. 13/2008/QH12 and Law No. 31/2013/QH13 on amendments to the Law on Value-added tax;

Amendments to the Government's Decree No. 209/2013/ND-CP dated December 18, 2013 on elaboration of the Law on Value-added tax; Pursuant to the Government's Decree No. 91/2014/ND-CP dated October 01, 2014 on amendments to tax decrees;

Pursuant to the Government's Decree No. 83/2013/ND-CP dated July 22, 2013 on elaboration of the Law on Tax administration and the Law on the amendments to the Law on Tax administration;

Pursuant to the Government's Decree No. 12/2015/ND-CP dated February 12, 2015 on elaboration of the Law on the amendments to tax laws and tax decrees;

Amendments to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017 on functions, tasks, entitlements and organizational structure of the Ministry of Finance;

At the request of the Director of the General Department of Taxation,

The Minister of Finance promulgates a Decree on amendments to Clause 3 and Clause 4 Article 12 of Circular No. 219/2013/TT-BTC dated December 31, 2013 (amended in Circular No. 119/2014/TT-BTC dated August 25, 2014); abrogation of Clause 7 Article 11 of Circular No. 156/2013/TT-BTC dated November 06, 2013:

Article 1. Clause 3 and Clause 4 Article 12 of Circular No. 219/2013/TT-BTC (amended in Circular No. 119/2014/TT-BTC) are amended as follows:

1. Paragraphs 1, 2, 3, 4, 5 after Point dd Clause 3 Article 12 (amended in Circular No. 119/2014/TT-BTC) are replaced with this paragraph:

The tax calculation method of a business establishment shall comply with the VAT declaration documents and instructions in Article 11 of Circular No. 156/2013/TT-BTC (amended in Article 1 of Circular No. 119/2014/TT-BTC and Article 2 of Circular No. 26/2015/TT-BTC).

2. Point d Clause 4 Article 12 (amended in Circular No. 119/2014/TT-BTC) is abrogated..

Article 2. Clause 7 Article 11 of Circular No. 156/2013/TT-BTC is abrogated.

Article 3. Effect

This Circular comes into force from November 05, 2017.

Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Finance for consideration./.

**PP MINISTER
DEPUTY MINISTER**

Do Hoang Anh Tuan