



Tax Alert

Tax and Legal

February 2019

New Decree on Special Consumption Tax

On 1 February 2019, the Government issued Decree No. 14/2019/ND-CP ("Decree 14") amending and supplementing a number of articles of Decree 108/2015/ND-CP on Special Consumption Tax ("SCT").

Decree 14 will take effect on 20 March 2019.

Here are some notable changes under Decree 14.

1. Non-taxable goods

Decree 14 adds goods not subject to SCT: Aircraft used for the following purposes: spraying pesticides, fighting fires, filming, taking photos, measuring maps, security and defence.

2. Tax refund

SCT refund procedures for goods which are temporarily imported for re-export and raw materials imported to manufacture or process goods for export are similar to procedures for refund of import duties specified in Articles 34 and 36 of Decree 134/2016/ND-CP.

3. Tax deduction

The additional SCT amount collected under the tax assessment decision of the customs authorities shall also be deducted when determining the SCT payable amount of the goods sold, except for cases of fines for tax fraud or evasion.

4. Form of tax return

Dossiers of declaration of SCT shall apply new forms, including: SCT returns made according to Form No. 01/TTDB and the creditable SCT (if any) according to Form No. 01-1/TTDB enclosed with this Decree.

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