

**MINISTRY OF FINANCE**

No: 201/2013/TT-BTC

**SOCIAL REPUBLIC OF VIETNAM**

**Independence – Freedom - Happiness**

Hanoi, 20 December 2013

**CIRCULAR**

**Providing guidance on application of Advance Pricing Agreements (APA)  
in accordance with the Amended Tax Administration Law**

Pursuant to Tax Administration Law No. 78/2006/QH11 dated 29 November 2006;

Pursuant to Amended Tax Administration Law No. 21/2012/QH13 dated 20 November 2012;

Pursuant to the Corporate Income Tax Law No.14/2008/QH12 dated 3 June 2008, the Amended Corporate Income Tax Law No. 32/2013/QH13 dated 16 September 2013;

Pursuant to Decree No. 83/2013/NĐ-CP of the Government dated 22 July 2013 making detailed provisions for implementation of a number of articles of the Tax Administration Law and Amended Tax Administration Law;

Pursuant to Decree No. 124/2008/NĐ-CP of the Government dated 11 December 2008 making detailed provisions for implementation of a number of articles of the Corporate Income Tax Law, Decree No. 122/2011/NĐ-CP of the Government dated 27 December 2011 amending and supplementing a number of articles of Decree No. 124/2008/NĐ-CP of the Government making detailed provisions for implementation of a number of articles of the Corporate Income Tax Law;

Pursuant to Decree No. 118/2008/NĐ-CP of the Government dated 27 November 2008 on functions, duties, powers and organizational structure of the Ministry of Finance;

As requested by General Director of Taxation;

Minister of Finance issues Circular APA as following:

**Part I  
GENERAL PROVISIONS**

**Article 1. Scope of application**

This Circular provides the guidance on application of Advance Pricing Agreements (hereinafter referred to as APA) in accordance with the Amended Tax Administration Law.

**Article 2. Subjects of application**

1. Organizations conducting activities of production and business of goods or services (hereinafter referred to as taxpayers) are taxpayers pursuant to the Law on Corporate Income Tax and declare tax liabilities under the method as stipulated in Point 1, Article 11, the Law on Corporation Income Tax No. 14/2008/QH12 (the amount of income tax

payable in a tax period is equal assessable income multiplied by the tax rate), having business transactions with related parties and a formal application request for an APA before tax declaration and payment for the first year of the period requesting for application of an APA.

The taxpayer who is an APA applicant must comply with the provisions of Point 3, Article 3 of this Circular.

2. Tax authorities include: General Department of Taxation, and the Provincial Tax Department.
3. Government Departments and Agencies, organizations and individuals involve in the application of an APA in tax administration.

### **Article 3. Advance Pricing Agreements (APA)**

1. APA is a binding written agreement between the tax authority and taxpayers, or amongst the tax authority, taxpayers and tax authorities of the nations and territories with which Vietnam has signed the Agreement on double taxation and prevention of tax evasion, applicable to income tax over a certain period, specifying basis for tax calculation, transfer pricing method, or prices based on arm's length prices, which will be issued before taxpayers submit their tax declaration dossiers.
2. Forms of APA include:
  - a. Unilateral APA: An APA negotiated and concluded between a Vietnamese tax authority and the taxpayer submitting an APA request.
  - b. Bilateral/ Multilateral APA: An APA negotiated and concluded between the Vietnamese competent authority and the competent authorities of one or more countries with which Vietnam has income tax treaties with respect to income tax of the taxpayer submitting an APA Request on the basis of Double Tax Agreements.
3. Subjects of APA application in this Circular include:
  - a. Organizations, entities having related parties within a corporation, a group operate in many various areas (including nations and territories)
  - b. Organizations, entities having relationship of permanent establishment and headquarters of enterprises. In this case, each of permanent establishment will be assumed to be a separated business (taxpayers) and completely separated from the headquarters or other permanent establishments of the enterprises.
4. Transaction eligible for APA Applications
  - a. Transactions of selling, purchasing, exchanging, leasing, transferring or delivering of goods and services during course of business (hereinafter referred to as business transactions) between related parties except for business transactions related to goods, services executing price stabilization which are subject to the Law on prices.
  - b. Taxpayers can propose one or more related party transactions to apply an APA. Taxpayers can compile multiple interdependent transactions into an aggregated transaction for the

purposes of objectivity and appropriateness with business practices corresponding to the functions, assets, and business risks related to tax liabilities on a tax period in accordance with regulations guiding the determination of market prices in business transactions between related parties for tax purposes.

#### **Article 4. Explanations of terms**

1. “Market price”, “Product”, “Related parties”, “Inter-quartile range” terms are in accordance with the regulation guiding the determination of market prices in business transactions between related parties.
2. “Double Tax Agreement” is an abbreviation of the Agreement on Double Taxation and prevention of tax evasion in respect to effective income tax in Vietnam, “tax treaty partner” is the tax authority of country/ territory with which Vietnam has signed Double Tax Agreement.
3. “Critical assumption”: refers to the degree of importance of the information (a data) and used to apply for an APA and APA process. Information is critical if lack of information or lack of accuracy would affect the decision of parties involving in an APA.

Critical assumption is considered in terms of both quantitative and qualitative criteria and in accordance with the Vietnam Audit Standard No. 320 – “Critical assumption in planning and performing audit” promulgated together with Circular No. 214/2012/TT-BTC dated 6 December 2012 issued by the Ministry of Finance.

#### **Article 5. Principle of application**

1. APA application is based on the principle that the tax authorities and taxpayers or Vietnam tax authority and tax authorities of the nations and territory which Vietnam has signed the agreement on Double Tax Agreement and taxpayers shall discuss, negotiate the application of corporate income tax regulations in relation to related party transactions in accordance with arm’s length principle.
2. Benefits of application of APA are to improve the efficiency of tax administration, reduce tax compliance costs, determine market prices in related party transactions in accordance with the nature of business activity to derive a reasonable profit to settle tax liabilities, prevent double taxation and tax evasion, eliminate disputes in determining the market price in related parties transactions. During the period of APA negotiation, taxpayers shall declare and pay tax under the current regulations.

Transfer pricing methods applied in transactions in the scope of the APA are in accordance with the regulation guiding the determination of market prices in business transactions between related parties. Selection of transfer pricing methods in APA should be based on the substance of the method, rather than the form of method.

## **Article 6. Competent Authority**

1. The Ministry of Finance approves plan for negotiation, conclusion, modification, renewal, withdrawal, or cancellation of an APA.
2. The General Department of Taxation is in charge of receiving, negotiating, signing, amending, extending, withdrawing or canceling of an APA, and organizing inspection, testing, supervising the implementation of APA
3. Provincial Tax authorities involve in negotiating and organizing the implementation of an APA in accordance with its administration function.

## **Part II**

### **PROCEDURE AND CONTENT OF AN APA**

## **Article 7. Processing an APA request**

Processing an APA request includes the following steps:

- a) Pre-file conference;
- b) Lodgement of formal application;
- c) Evaluation;
- d) Discussion and negotiation;
- đ) Conclusion and circulation of APA.

## **Article 8. Pre-file conference**

1. The pre-file conference before lodgment of formal application for APA is made on the basis of the taxpayers' request to negotiate and determine the appropriateness of the APA request.
2. Circumstances of pre-file conference include:
  - a) Taxpayers have a plan to apply APA (irrespective of initial submission or submitting an APA application in relation to the related transactions which are not covered by the current APA).
  - b) Taxpayers submit an APA renewal: is applicable when the term of the prevailing APA nearly comes to expire; tax authority can actively recommend the taxpayers to consider an APA renewal; or the taxpayers can take the initiative to request for an APA renewal;
  - c) Taxpayers signed an unilateral APA with the tax authorities but wish to switch to bilateral or multilateral APA and vice versa;
  - d) Taxpayers accept the recommendations of the tax authority regarding the application of an APA.
3. Taxpayers submit written request to the General Department of Taxation to arrange the pre-file conference of the scope of APA, including:

- a) The pre-file conference request under form 1/APA-TV stipulated together with this Circular;
  - b) Information for the pre-file conference as stipulated in point 4 of this Article.
4. Taxpayers provide information for the pre-file conference includes:
- a) Name and address of the expected-filing taxpayers, and name and address of the related parties dealing in the related party transactions;
  - b) Form of the proposed APA; name of the countries or territories dealing in the related party transactions when the taxpayers apply for bilateral or multilateral APA;
  - c) Description of the related party transactions in the scope of the APA, the other related party transactions which are out of the APA's scope (if any) and the reason for selection of transactions which are applied for an APA, the reason for elimination of other related party transactions;
  - d) Value of the related party transactions;
  - d) Proposed duration of an APA;
  - e) Functional analysis, assets used and risks assumed during course of business of the taxpayers and related parties in the scope of the APA;
  - g) Proposed transfer pricing method including benchmarking analysis, benchmarking data, transfer pricing method, inter-quartile range, and critical adjustments (if any);
  - h) Critical assumptions which have significant effect on the terms and conditions of an APA;
  - i) General information of size and the business activities of the enterprise and the related party transactions of taxpayers; description of the group (including but not limited to: business activities, capital, structure, size of the business operation) and the related parties in relation to transactions in the scope of the APA;
  - k) Summary of the result of tax audits at field;
  - l) APA for the similar related party transactions which have been signed or requested to foreign tax authority (if any);
  - m) Position of the relevant foreign tax authority (if any);
  - n) Time for formally submission, medium of communication.
  - o) Other issues affect the implementation of an APA (including but not limited to information on: market analysis, business strategy, issues of policy mechanisms, effect on other obligations...)
5. During the pre-file conference step, taxpayers shall provide and explain sufficient information, data and supporting evidence so that General Department of Taxation has a basis to decide on approval or disapproval on the submission of an APA request;
6. Result of pre-file conference is recorded in Pre-file conference Minute. Within 30 working days from the day of ending pre-file conference, based on the conclusion of the Pre-file conference Minute and the actual conditions of the tax authority, General Department of Taxation provides the written letter to reply to the taxpayers on approval or (reason for) disapproval for taxpayers to lodge a formal APA application.

## **Article 9. Lodgment of a formal APA application**

1. A formal APA application shall be lodged to General Department of Taxation within 120 days since the taxpayers received the written approval from General Department of Taxation on submission of a formal APA application.

In case the taxpayers are not being able to meet the deadline due to appropriately objective reasons, the taxpayers must submit a written request and obtain the General Department of Taxation's approval on extension of the lodgment's timeline. Extend period will not exceed 30 days from the previous deadline for submission.

2. A formal APA application

The application includes the Form 2/APA-CT stipulated together with this Circular and details of information request are as follows:

- a. Identification information of taxpayers and related parties involving in related party transactions in the scope of the APA;
  - a.1) Name and address of taxpayers and related parties involved in the APA application request (including tax authority of the nations and territories with which Vietnam has signed Double Tax Agreement with regard to bilateral or multilateral APA application);
  - a.2) Taxpayers' tax code (including tax code of head-office, branches and dependent units, if any);
  - a.3) Details of trading addresses;
  - a.4) Information of taxpayers' and related parties' industry classification.
- b. Type of related party transactions, value of transactions and APA's duration;
  - b.1) Related party transactions in the scope of the APA, the other related party transactions which are out of the APA's scope (if any) and the reason for selection of transactions for an APA request and elimination of other related party transactions;
  - b.2) Value of the related party transactions;
  - b.3) Forms of the proposed APA;
  - b.4) Proposed APA's duration.
- c. Information description of the taxpayers and the group's position:
  - c.1) General overview of the group's history and business model;
  - c.2) Organisational structure of the group and the taxpayers;
  - c.3) General description of the value chain of the group, and position of the related transactions in the scope of the APA in the value chain.
  - c.4) Detailed description of the transaction flows related to transactions in the scope of the APA and similar related transactions in other countries, territories (if any);
  - c.5) Capital structure, type of relationship (including, but not limited to: amount of direct or indirect invested capital, loan value, proportion of invested capital between related parties);
  - c.6) Feature of related parties' business operation, main business activities;

- c.7) Overview of the group business strategy and impacts on the taxpayers (if any);
- c.8) Overview of the business strategy that the taxpayer expects to implement in APA's duration, including 5-year-business strategy or business circle after the day of APA implementation request and operating result in the past three (03) years (if there is a difference to the years in APA's duration).

d. Industry analysis

Analyzing the industry information and the market trends that can impact the taxpayers' business operation, including:

- d.1) Overview of the taxpayers' market share;
- d.2) Basic information of challenge, opportunity and factors driving market growth from the industry information;
- d.3) Other relevant information about the industry such as policy and state regulations, including foreign countries/ territories' policy and regulations that impact industry business operation.

d. Detailed analysis of taxpayers' and related parties' functions, assets and risks:

- d.1) For each taxpayers, every party involving in APA should provides information on detailed analysis of functions, assets and risks including the allocation of resources and facilities among the parties (if any). In case the assets used including intellectual assets, intangible assets, taxpayers should provide in details: owner, user, type and period of intellectual property protection, value of intangible assets in product's/ service's price structure in the scope of the APA.
- d.2) Accounting standard applied, currency used by each related party and currency used in related party transactions in the scope of the APA;
- d.3) Detailed information on value chain, chain of transactions relevant to the related party transactions in the scope of the APA and other similar transactions which are non-APA covered transactions;
- d.4) Description of production process, supply process and distribution process of the relevant products/ services in the related party transactions in the scope of the APA and non-APA covered transactions;
- d.5) Detailed description of taxpayers' products or services which are relevant to the transactions in the scope of the APA and the non-APA covered transactions;
- d.6) Description of taxpayers' main suppliers and main customers;
- d.7) Description of transactions with third parties (if any);

e. Financial Information

- e.1) Audited financial statements, annual reports, and corporate income tax returns in three (03) consecutive years prior to the proposed year for application of APA of taxpayers. With regard to taxpayers and related parties who have not established for three (03) years, they

shall provide the audited financial statements, annual statements and corporate income tax returns during its operation period.

Related parties are required to provide audited financial statements, annual reports and corporate income tax returns (if relevant) in the 3 years preceding the year of APA application request.

In case taxpayers and related parties prepare financial statement in details for each segment or line of product, they provide that information to supplement the audited financial statement's information.

e.2) Other relevant information and plans in relation to market and finance (including but not limited to: expansion plan or taxpayers' and related parties' business operation restructuring).

g. Transfer pricing method

Description of the proposed transfer pricing method, source of data and information for benchmarking purposes, method of calculation of product's price, gross margin, profit level indicator relevant to the related party transactions in the scope of the APA, including:

g.1) Detailed analysis of the proposed transfer pricing method in respect of the APA covered transactions; in the scope of the APA, reasons for selection and ascertaining that the application of that transfer pricing method will provide a result which is in accordance with arm's length principle.

g.2) Detailed analysis of databases used as a basis for comparison, reason for selection of the databases and explanation on the suitability, compatibility of the databases with the selected transfer pricing method; adjustment for elimination of material differences in applying benchmarking analysis (if any);

g.3) Notes on application of the selected transfer pricing method in the APA's duration to the financial information of the related party transactions (including, but not limited to: determination, calculation the price, gross margin or other profit level indicators and expected impacts on revenues, expenses derived from related party transactions in the scope of the APA);

g.4) Notes and application the proposed transfer pricing method with the actual financial data of the taxpayers from 3 to 5 years prior to the application request of an APA, equivalent to the period of the application request if the proposed transfer pricing method is different from the transfer pricing method used in previous periods. If the taxpayers has established for less than three (03) years, proposed transfer pricing method should be applied for the whole active time.

- g.5) General information on transfer pricing method applied by taxpayers and the related parties in the group with regard to other related party transactions which are similar to those covered by APA;
- g.6) In case the taxpayers engaged in third party transactions being similar to related parties transactions in the scope of the APA application request, the taxpayers must provide detailed information of size and explain a method of determination of these uncontrolled transactions' prices. If the taxpayers do not select these uncontrolled transactions as the comparable data, taxpayers must explain on the reason for elimination.
- h. Critical assumptions that have significant impacts or significantly change the commitment and the APA implementation process mainly include:
- h.1) Change in contributed capital structure of the related parties dealing in APA;
  - h.2) Change in business function, invested assets used for business operation and risk assumed by taxpayers in doing business (including but not limited to taxpayers developed more intangible assets, intellectual assets; etc); change in accounting method;
  - h.3) Change in tax policy, change in foreign exchange management regime;
  - h.4) Change in business licensing, market and state's policy and regime that impact on the taxpayers (including but not limited to: prohibition against the sale of products, products were withdrawn or destructed, etc).
- i) Information on settlement of corporate income tax obligation at the area, region, territory which is related to the transactions in the scope of the APA and the relation between domestic laws and relevant Double Tax Agreement (including the scope, double tax duty context arising, or no tax liability arises (if any)).
  - k) A copy of the main contents of the signed APAs that taxpayers and the related parties have agreed to apply with regard to the related party transactions which are similar to the transactions in the scope of the APA;
  - l) A copy of contracts and legal agreements between taxpayers and the related parties and such contracts have impacts on the transactions in the scope of the APA such as agreement on ownership, rights to use, purchases, sales, products or services distribution, research and development, etc
  - m) Other relevant information about related party transaction such as other tax issues, international tax issues such as tax incentive, conclusion on tax audit (including transfer pricing audit), decisions, notices of implementation of double taxation agreement under the Double Tax Agreement (if any).
3. A formal APA application shall be prepared in 3 versions and in Vietnamese; in case taxpayers apply for bilateral or multilateral APA, the documentation request shall be prepared in Vietnamese together with an English translated version; with regard to the original document which are written in other languages, taxpayers must prepare a translation version in Vietnamese and in English (in bilateral or multilateral APA) and send these translations together with the original document. Taxpayers sign and seal on the translation version and are

responsible for the content of the translation in accordance with the law. In addition to the hard-copy version of the documentation, taxpayers also have to provide the electronic documentation (soft-copy).

If the documentation has excessive attachment (i.e. list of comparable companies used for benchmarking analysis, determination of the arm's length range, ...) and it is not suitable to print and translate all the content into Vietnamese to send together with documentation for APA application request, taxpayers has to summarize the content, explain the reasons and clearly state the location and how to save the document so that tax authority can access and study if required.

4. In case taxpayers submit bilateral or multilateral APA application request, the content and data which are submitted to Vietnam tax authority and foreign tax authority should be the same and not less than the above stipulated information.

#### **Article 10. Evaluation of an APA application request**

1. Maximum period for the General department of Taxation to evaluate the proposal of APA application is 90 days from the day the APA application request is officially received under the regulations.

In case the process of evaluation exceeds 90 days, General Department of Taxation will give a written notice to the taxpayers of extending the period of evaluation. The extension is no more than 60 days.

2. Within 15 days from the date of receiving taxpayers' documentation of a formal APA application, General Department of Taxation and taxpayers shall organize meeting to discuss and agree on the plan and process of dealing with the APA application.
3. During the APA evaluation step, General Department of Taxation may apply the following methods if needed:
  - a. Require taxpayers and relevant organization and individual to provide, explain information or work with taxpayers to confirm and ascertain the information and data relevant to APA application request.
  - b. Carry out fieldwork at taxpayers' premise, (including the business establishments in various locations of taxpayers).
4. Scope of evaluation of APA application request includes assessment, examination and identification of the sufficiency, objectiveness of the documentation and information provided by taxpayers so that tax authority can make an assessment record of the suitable transfer pricing method to negotiate with taxpayers and tax treaty partner (if needed), evaluation includes:
  - a. Identification, assessment and checking the information, data provided by taxpayers against the actual information, data of business operation, capital investment, accounting standard, etc;

- b. Identification, assessment and collection of information, evidence for analysis of functions, assets (including but not limited to use and operate the facility in business activities, allocation and payment of general expenses ...) and risks assumed by taxpayers during its business operation ( including but not limited to determine the inventory size and risk, credit risk, payment risk, etc);
  - c. Identification, assessment and collection of relevant information, evidence for benchmarking analysis (including determination and search for information of taxpayers' customers and third party suppliers and competitors) and determination and selection of the transfer pricing method which is appropriate to taxpayers' business nature;
  - d. Identification, examination and assessment of the information and data which must be collected from third parties (including discussion with foreign tax authority).
5. The process of evaluation, working and fieldwork at taxpayers' premise is recorded in a Working Record by tax authority and taxpayers.
6. With regard to bilateral and multilateral APA application, if tax treaty partner requires taxpayers to provide, explain information and data (regardless the information and data is presented in the original documentation or the supplemented documentation), taxpayers have responsibility to provide those documents to tax authority to assure that the competent authorities of tax agencies dealing in APA are provided with the same and sufficient information to deal with the documentation.
7. During the settlement period, General Department of Taxation needs to exchange information with tax treaty partner, taxpayers will be informed about the general discussion content and the received information will be used as document and evidence during the APA negotiation and signing process, except for the information could not be disclosed to taxpayers as stipulated under information exchange rules in Double Tax Agreement.

## **Article 11. Discussion and negotiation of an APA**

The discussion and negotiation of an APA may be in the forms of face-to-face meetings, or indirectly through telephones, online televisions or by mails.

### **1. For an unilateral APA:**

The content of the discussion and negotiation would be the draft APA which has been made by tax authority; tax authority may send the draft APA to taxpayer in advance.

### **2. For a bilateral/multilateral APA:**

Tax authority's representative is the competent authority being responsible for contacting the tax treaty partner's competent authority regarding the APA discussion and negotiation in accordance with the article of the bilateral agreement process in the relevant taxation treaty.

During the bilateral and multilateral negotiation process between related tax authorities, when necessary and on approval by tax authorities' competent authorities, taxpayer may authorize representative to attend per tax authority's invitation letter for the purpose of providing supporting information, documents or explaining related issues.

Tax authority may inform to taxpayer the summarized information of the progress and outcome of the negotiation; tax authority may also request taxpayer to supply supporting information, documents or explanation of related issues.

## **Article 12. Conclusion and circulation of an APA**

1. Draft APA which has been agreed upon by tax authority and taxpayer or related tax authorities is referred to as the final draft APA and would be concluded for circulation.
2. The final draft APA must include at least the following content:
  - a. Names and addresses of the related parties covered by the APA;
  - b. Description of the related party transactions in the scope of the APA;
  - c. Transfer pricing method, determination, calculation of data related to price, gross margin and profit margin to be the basis to determine the taxable value in relation to the related party transactions in the scope of the APA (including inter-quartile range if appropriate);
  - d. Critical assumptions having material and significant impacts on the APA implementation (including analysis and forecasts);
  - e. Rights and obligations of taxpayer;
  - f. Rights and obligations of tax authority;
  - g. Duration;
  - h. Other regulations in accordance with legal regulations with respect to settlement of tax obligations in relation to APA;
  - i. Appendices, if any (including but not limited to the interpretation of terms, descriptive information, supporting description).
3. For a unilateral APA, tax authority would send the final draft together with a written announcement on an official conclusion; taxpayers' legal representative would sign and seal on the final draft APA and send to tax authority for signature and circulation.
4. For a bilateral or multilateral APA, the General Department of Taxation would make the final draft based on the terms agreed upon by the General Department of Taxation and tax treaty partner and send to taxpayer together with an official letter requesting taxpayer to have a written response on the agreement (not rejection) of the final draft. The representatives of related tax authorities and the legal representative of taxpayer would sign and seal on the bilateral or multilateral APA. The General Department of Taxation would be responsible for the bilateral or multilateral APA announcement and circulation.
5. The official language used in APA documents is Vietnamese; an additional English version would be used in a bilateral or multilateral APAs.

### **Article 13. Selection of forms of an APA**

1. On the submission of an official APA request, taxpayer will select and propose the form of APA to be unilateral, bilateral or multilateral.
2. During the APA process, tax authority and taxpayers may adjust a bilateral APA, multilateral APA to a unilateral APA or vice versa. The form of an APA may be adjusted when:
  - a. Tax treaty partner does not involve in the APA negotiation;
  - b. Vietnamese tax authority and tax treaty partner do not agree upon the APA's content when the negotiation time surpasses an APA's routine negotiation;
  - c. Through the process of information exchange and implementation of Mutual Agreement Procedure in accordance with the Double Tax Agreement, Vietnamese competent authority and tax treaty partner's competent authority, on the basis of taxpayer's agreement, would agree upon adjusting a unilateral APA to a bilateral or multilateral APA.

### **Article 14. Selected information/documents for analysis, comparison, and determination of inter-quartile range**

1. Selected database for analysis, comparison, and determination of inter-quartile range purposes must be public database in accordance with regulations such as:
  - a. audited financial statements by independent auditors;
  - b. Industry information; public information in accordance with regulations and charters of stock markets;
  - c. Information, documents provided by Government bodies, commissions, departments, research institutes, associations and professional organizations which the State recognizes and is responsible for the publication or provision per request;
  - d. Information, documents provided by organizations, individuals working legally in information provision fields;
  - e. Other official sources.
2. Hierarchy of selection of independent transaction for benchmarking purpose, determining the inter-quartile range is as follows:
  - a. Local comparables;
  - b. Comparables in the countries under which economic conditions are similar to Vietnam;
  - c. Comparables in South-East Asia;
  - d. Comparables in Asia-Pacific area;
  - e. Comparables in other regions in the world.

## **Article 15. Independent expert's participation**

Tax authority and taxpayer may invite or hire an independent expert with specialized skills, knowledge relevant to an APA's content to involve in the discussion, negotiation or preparation of documents explaining associated issues during the APA settlement, discussion or negotiation processes. An independent expert's opinions used by tax authority are for reference purposes and are not legally binding.

An independent expert may access files, information, documents during an APA process and is responsible for keeping the information confidential in accordance with regulation and the civil contracts signed by taxpayer or tax authority with the independent expert.

## **Article 16. Withdrawing and terminating an APA**

1. An APA may be withdrawn or terminated at any time before the APA conclusion.
2. Taxpayer would withdraw or terminate an APA request by sending a written request to the General Department of Taxation.
3. The APA negotiation may be terminated by the General Department of Taxation when:
  - a. The scope of related party transactions in the APA and tax obligation (financial) derived from the transactions are subject to disputes, claims on tax administrative violations;
  - b. Related party transactions in the APA are arranged for the purpose of avoiding tax or abusing of Double Tax Agreement;
  - c. Taxpayer does not supply or does not supply sufficiently necessary files, information, documents per tax authority's request;
  - d. Taxpayer supplies inaccurate information, documents to tax authority;
  - e. Other specific circumstances such as when tax authorities agree upon the termination of bilateral or multilateral APA negotiation.

In case the APA negotiation is terminated, the General Department of Taxation would make a written announcement to the taxpayer and foreign tax authority (for bilateral or multilateral APA).

## **Part III**

### **ADMINISTRATION, SUPERVISION OF AN APA AND OTHER REGULATIONS**

## **Article 17: Rights and obligations of taxpayer during an APA process**

1. Taxpayer would keep supporting information and documents in the negotiation, conclusion and implementation process of an APA and would submit to tax authority upon request.
2. APA Annual Report

- a. Taxpayer would submit the APA Annual Report together with the corporate income tax return dossiers.
- b. Taxpayer would submit the APA Annual Report along with the related party transaction declaration form GCN-01/QLT issued with Circular 66/2010/TT-BTC dated April 22, 2010 of the Ministry of Finance guiding the determination of the market prices in business transactions between related parties.
- c. An APA Annual Report includes the followings:
  - c.1. APA Annual Report in form 3/APA-BC issued under this Circular.
  - c.2. Attached information is as follows:
    - Description on the changes of taxpayer's functions performed, assets used and risks assumed in the taxpayer's business operation and the calculation of prices, gross profit margin, profitability (if any) or marks-up under the transfer pricing methods stated in the APA as the basis for the tax declaration regarding the covered related party transactions;
    - Description on the compliance with APA's terms (including updating and revising critical assumptions);
    - Description on adjusting the tax liability of taxpayers under the signed APA regulation: the changes of the index leads to an increase or decrease of tax obligations;
    - Taxpayer's opinions on continuance and/or revision of APA's terms and other related issues (if any, e.g. including but not limited to new issues or related tax disputes).

### 3. Report per tax authority's request

Taxpayer will supply information, documents or explain issues related to the implementation of the APA to the tax authority within 30 days upon the receipt of tax authority's written request.

### 4. Ad-hoc report

In case where there are events which have material impacts on the continuance of the APA implementation or on operating results and tax declaration of the taxpayer, the taxpayer will report to tax authority within 30 days since the events happen (called ad-hoc report). Within 30 days from the date of receipt of the ad-hoc report, tax authority will respond to the taxpayer and guide the taxpayer to implement suitable solutions to overcome such impacts (including but not limited to make adjustment, supplement or terminate the APA).

### 5. In case during a unilateral APA, there is a double tax or adjustment on taxable income from tax treaty partner which has adverse impacts on taxpayer, taxpayer will request competent tax authority implement Mutual Agreement Procedure under Double Tax Agreement to solve such disadvantages.

## Article 18: Rights and obligations of tax authority

1. Tax authority will supervise the implementation of APA of taxpayer on risk management principle. The scope of an APA supervision includes:
  - a. Actual assessment of the compliance of APA's terms (including transfer pricing methods);
  - b. Investigation of tax declaration and payment and adjustment of taxable income in accordance with APA's terms;
  - c. Investigation, assessment of information in periodic reports, ad-hoc reports reported by taxpayer.
2. Tax authority's supervision is not for APA's re-evaluation or re-assessment purpose.

### **Article 19: Mutual Agreement Procedure**

1. Taxpayer who is a tax resident of Vietnam and seeks for application of bilateral, multilateral APA and needs tax authority's support in the communication and promotion with tax treaty partner to discuss, negotiate will submit Mutual Agreement Procedure request in accordance with the relevant Double Tax Agreement according to Form 4/APA-MAP issued together with this Circular, including:
  - a) Names, addresses, tax codes (if any) of the foreign taxpayers covered by the APA, the relationships among parties covered by the APA (including organizational charts);
  - b) Name(s), address(es) of the tax treaty partner(s) where the foreign taxpayers declare and pay tax;
  - c) Reasons for a bilateral or multilateral APA request;
  - d) Summary of reasons for seeking support;
  - đ) Relevant information, documents circulated by tax treaty partner (including but not limited to: an announcement or decision on tax collection, tax obligation adjustment which may lead to double taxation for incomes from related party transactions).
    - i) An APA request and information, data to submit to the General Department of Taxation in accordance with regulations.
2. Within 30 days upon receipt of Mutual Agreement Procedure request and the formal APA application, the General Department of Taxation's competent tax authority will contact, discuss with the competent tax authority of the tax treaty partner as stipulated under the article of Mutual Agreement Procedure in accordance with the relevant Double Tax Agreement.

Within 15 days upon receipt of the response from the tax treaty partner's competent authority, tax authority would inform taxpayer about the outcomes of discussion and provide guidance for implementation of requirements which are discussed and agreed upon by the competent authorities.

3. Vietnamese competent authority under the tax treaty is the Ministry of Finance and the Minister's authorized person.

The competent authority is the communication channel (receiving and sending documents and announcements) between Vietnamese tax authority and tax treaty partner(s) during the process of settlement of the request and supervision of bilateral/multilateral APA.

## **Article 20: Information confidentiality**

1. Tax authority and taxpayer will keep information, data used during the process of settlement of the APA request (including all procedures, process of request settlement, discussion, negotiation, conclusion, circulation of the APA) confidential in accordance with the regulations on tax information under Clause 3, Article 6, Tax Administration Law .
2. In cases where the APA request is terminated, withdrawn, cancelled or revoked, the information, data supplied by taxpayer during the official APA application request, and annual APA reports, ad-hoc reports will not be used by tax authority as evidences or documents for the purpose of tax investigation, inspection or assessment of the taxpayer's tax obligation.

## **Article 21. Compensating adjustment during APA implementation**

1. During an APA implementation, taxpayer will adjust taxable income to the price or gross margin or profit margin as stipulated in the APA for the purpose of declaration and payment of tax in accordance with regulations.
2. In cases where corporate income tax return for the years covered in an APA have been submitted before the signing of the APA, taxpayer will supplement the corporate income tax return to adjust the taxable income to the price, gross margin, profit margin (if any) within 30 days upon the conclusion of the APA, unless there are inspection decision of the tax authority and competent authority.

If the supplementary declaration increases the payable corporate income tax, taxpayer will pay the increased tax amount and the payment for late submission in accordance with the current regulations at the lowest rate.

If the supplementary declaration decreases the payable corporate income tax, the excessive tax amount would be processed in accordance with regulations.

3. In case where taxpayer complies with APA's terms and conditions but in the quarter or in the year, there are payments which reduce the temporary tax obligation or the year finalization, the taxpayer needs to report in written to tax authority about the related issues within 30 days since the date when such payments are made. Taxpayer will adjust the corporate income tax return form after tax authority provides opinions.

E.g. Company A implements APA in the year 201x with the regulated income before tax needs to reach a profit margin of 5%, however, in 201x, the company incurs a significant payable leading to a profit margin of only 4.5%. Assume that in reality, the payable is occurred in the previous fiscal year (the year 201x-1) and is paid on 02 January 201x. As such, this payment may be adjusted into the deductible expenses of the previous year (the year 201x-1).

4. In case where taxpayer's non-APA covered related party transactions have the same or similar characteristics to the related party transactions in the scope of the APA and such transactions

are not carried out in accordance with an arm's length principle, the taxpayer may apply the transfer pricing methods as regulated in the APA for the purpose of adjusting the tax obligation under Article 34 (Supplementary of tax declaration file) Law on Tax Administration.

### **Article 22: Taxpayer's legal obligations in supplying information**

Taxpayer needs to supply sufficiently, faithfully and exactly information, documents to tax authority during the APA negotiation, conclusion and implementation processes. Taxpayer is liable for the faithfulness, accuracy of the information.

## **Part IV**

### **DURATION OF AN APA**

### **Article 23: Duration of an APA**

1. A concluded APA is liable for tax authority and taxpayer when APA's terms are strictly followed by taxpayer.
2. Duration of an APA is no more than five (05) years. The effective date is no earlier than the date when taxpayer submits the APA request.

### **Article 24: Renewing an APA**

1. An APA may be renewed no more than five (05) subsequent years.
2. An APA may be considered to be renewed in following cases:
  - a. There are no material changes in the scope of related party transactions and the related parties;
  - b. There are no material changes in critical assumptions;
  - c. Transfer price range or gross margin or profit margin as the basis of benchmarking is stable during the renewable period of time.
3. APA renewal process
  - a. Taxpayer will submit an APA renewal request to tax authority before the concluded APA becomes ineffective in at least six (06) months;
  - b. The process of settling an APA renewal request will be carried out similarly to the process of settling an APA request.

### **Article 25: Revising an APA**

1. The revision of APA is carried out per request of taxpayer or tax authority.
2. An APA may be revised when:
  - a. Critical assumptions which have material impacts changes for objective reasons;
  - b. Legal changes which have impacts on the APA;

- c. Tax treaty partner's competent authority requests for revision and the General Department of Taxation approved;
- d. Other circumstances (e.g. the agreement among covered parties of the APA).

## **Article 26: Cancelling an APA**

1. An APA may be cancelled when:
  - a. Taxpayer or any covered related party did not comply with the APA's terms and conditions;
  - b. Taxpayer made material misrepresentations or mistakes in the APA request, APA Annual Report, ad-hoc report;
  - c. Taxpayer failed to supply relevant information, documents of the APA Annual Report or information, documents and ad-hoc report per tax authority's request;
  - d. Taxpayer and tax authority failed to reach to an agreement about the conclusion of a revised APA;
  - e. Tax treaty partner requested to cancel the APA and the General Department of Taxation approved;
  - f. Taxpayer submitted an APA cancellation request with appropriated reasons.
2. The General Department of Taxation provides a written statement on the cancellation of the APA. The content of this statement includes:
  - a. The reasons for the cancellation;
  - b. The effective date of the cancellation.
3. Taxpayers implement tax obligations arising from transactions in APA are canceled in accordance with current regulations of the transfer price between related parties for tax purposes from the effective date of the cancellation.

## **Article 27. Revoking an APA**

1. An APA may be revoked when:
  - a. Taxpayer supplied misleading information or made fraud in the implementation of the APA, in the submission of APA reports or during the process of APA revision.
  - b. Tax treaty partner requested to revoke the APA and the General Department of Taxation approved;
2. The General Department of Taxation provides a written statement on the revocation of the APA. The content of this statement includes:
  - a. The grounds for the revocation;
  - b. The effective date of the revocation (from the beginning date of the APA's term).

3. Taxpayer will fulfill tax obligations arising from the transactions covered in the revoked APA in accordance with current transfer pricing regulations on related party transactions for tax purpose since the effective date of the revocation.

## Part V

### IMPLEMENTATION

#### Article 28. Penalty on tax administrative breach

Taxpayer who has administrative breach during the implementation of a concluded APA will be penalized in accordance with current regulations.

#### Article 29. Effective

This Circular takes effect since 5 February 2014.

During the course of implementation, organization and individual are recommended to provide feedbacks on the difficulties to the Ministry of Finance./.

#### *Receipts:*

- Office and commissions of the Party Central Committee;
- Office of National Assembly;
- Office of the President;
- Office of the General Secretary;
- The Supreme People's Procure of Vietnam;
- Office of the Central Anti-Corruption Bureau;
- People's Supreme Court;
- State Audit Office of Vietnam;
- Ministries and Ministry-level Bodies,  
Government agencies;
- The Central Office of Unions;
- Provincial and municipal People's Councils, People's Committees,  
Departments of Finance, Tax Departments, State Treasury;
- Official Gazette;
- Department for Examination of Legal Documents (Ministry of Justice);
- Government Portal;
- Ministry of Finance Portal; General Department of Taxation Portal;
- Ministry of Finance's Agencies;
- Save: VT, TCT, (VT, CS)

**FOR THE MINISTER  
DEPUTY MINISTER**

**DO HOANG ANH TUAN**

Form 1/APA-TV

*(Promulgated together with Circular  
201/2013/TT-BTC dated 20 December 201  
by the Ministry of Finance)*

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

**APA PRE-FILE CONFERENCE REQUEST**

To: The General Department of Taxation

[01] Name of taxpayer:.....

[02] Tax code:

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[03] Address:.....

[04] District: ..... [05] Province/City:.....

[06] Tel:.....[07]Fax:.....[08]Email:.....

In accordance with the Law on Tax Administration No. 21/2012/QH13 dated 20 November 2012 amending, supplementing several articles of the Law on Tax Administration No. 78/2006/QH11;

In accordance with the Decree No. 83/2013/NĐ-CP of the Government dated 22 July 2013 detailing the implementation of some articles of the Law on Tax Administration and the Amended Law on Tax Administration;

In accordance with the Circular No. 201/2013/TT-BTC of the Ministry of Finance dated 20 December 2013 guiding the implementation of Advance Transfer Pricing Agreement (APA) in tax administration.

Company... would like to apply the Advanced Transfer Pricing Agreement as follow:

[09] Pre-file conference content: .....[application of new APA/renewal APA/APA transformation of form]

[10] Type of APA application request:.....[Unilateral/ Bilateral/ Multilateral]

[11] Transactions to be covered by the APA: .....[description of the related transactions] between [the related party in Vietnam] and [the foreign related party] for the period [number of years] starting from [date, month, year] and ending at [date, month, year]

[12] Proposed request period:.....

[13] Contact person: ..... [14] Position:.....

[15] Legal representative/ consultant (if any):.....

[16] Attached documents:..... (*In accordance with guidance at Point 4, Article 8, Chapter II, Circular 201/2013/TT-BTC above.*)

Company ... assure the accuracy of information provided in this Form and bear all legal responsibilities for the declared data./.

Date.....month.....year

**TAXPAYER or**

**LEGAL REPRESENTATIVE OF THE TAXPAYER**

Signature, full name, position and seal (if applicable)

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**Note:**

- In cases more than 01 transaction is to be covered by the APA, declare in item [11].
- [13] Person working for the taxpayer, representative of the taxpayer who negotiates the APA with the General Department of Taxation.
- [15] Organisation or individual provides professional consulting and technical services to the taxpayers in negotiating the APA.

## **APPENDIX**

*(List of information, document to be provided, issued together with the*

*APA Pre-file Conference Request, Form No.: 1/APA-TV)*

1. Names, addresses, tax codes of the taxpayers and related parties;
2. Contact person and address of the taxpayer;
3. Representative of the taxpayer, address;
4. Proposed form of APA, reasons for selection (for bilateral/multilateral APA, provide the Country to be covered, information regarding the MAP procedure executed in that country (if any));
5. Type of related party transaction, volume of transactions and duration of the APA;
6. Detailed organizational structure, business activities of the company;
7. Detailed analysis on functions, assets and risk of the taxpayers and the related parties;
8. Transfer pricing method;
9. Critical assumptions;
10. Information on tax audits;
11. Similar APA signed or proposed with foreign tax authorities (if any);
12. The opinion of relevant foreign tax authorities (if any);
13. Time of official application, way of communication;
14. Other relevant information related to the implementation of an APA.

Form 2/APA-CT

(Promulgated together with Circular  
201/2013/TT-BTC dated 20 December  
2013 by the Ministry of Finance)

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

**FORMAL APA APPLICATION REQUEST**

To: The General Department of Tax

[01] Name of taxpayer:.....

[02] Tax code:

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[03] Address:.....

[04] District: ..... [05] Province/City:.....

[06] Tel:.....[07]Fax:.....[08]Email:.....

In accordance with the Law on Tax Administration No. 21/2012/QH13 dated 20 November 2012 amending, supplementing several articles of the Law on Tax Administration No. 78/2006/QH11;

In accordance with Decree No. 83/2013/NĐ-CP dated 22 July 2013 of the government guiding the implementation of the Law on Tax Administration and the amended Law on Tax Administration;

In accordance with Circular No. 201/ 2013/TT-BTC dated 20 December 2013 guiding the application of APA in accordance with the Amended Tax Administration Law;

Implementation of the Announcement No..../TCT-TB dated ..... by the General Department of Taxation on the acceptance of APA request.

Company..... submits an APA application request [*unilateral/bilateral/multilateral*] in respect of the following related party transactions:

Proposed transaction in application [09]: ... [*description of the related transactions*] between [*the related party in Vietnam*] and [*the foreign related party*] for the period [*number of years*] starting from [*date, month, year*] and ending at [*date, month, year*];

Company..... submits herewith the Formal application dossier for APA and documents as required in Point 2, Article 9, Chapter II, Circular 201/2013/TT-BTC above.

Company..... assure the accuracy of information provided in this Form and bears all legal responsibilities for the declared data./.

*Date.....month.....year*

**TAXPAYER or**

**LEGAL REPRESENTATIVE OF THE TAXPAYER**

Signature, full name, position and seal (if applicable)

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**Note:**

- In the case of requesting the application of bilateral or multilateral APA, taxpayers must submit together with Mutual Agreement Procedures (MAP) Request Form according to Form 4/APA-MAP issued together with Circular No. 201 / 2013/TT-BTC above.
- In cases more than 01 transaction are to be covered by the APA, declare in item [09]

## **APPENDIX**

*(List of information, document to be provide, issued together with*

*Formal APA Application Request, Form No.: 2/APA-CT)*

1. Names, addresses, tax codes of the related parties;
2. Contact person and address of the taxpayer;
3. Representative of the taxpayer, address;
4. Proposed form of APA, reasons for selection (for bilateral/multilateral APA, provide the Country to be covered, information regarding the MAP procedure executed in that country (if any));
5. Type of related party transaction, volume of transactions and duration of the APA;
6. Detailed organizational structure, business activities of the company;
7. Industry analysis;
8. Detailed analysis on functions, assets and risk of the taxpayers and the related parties;
9. Transfer pricing method;
10. Critical assumptions that have material impact or significant changes to the agreed contents and the implementation of APA;
11. Information on the CIT tax compliance at the regions/territories in which the transactions covered by the APA happen and the relationship between local tax regulations and relevant Double Tax Agreements (including domain, context of the double tax (if any));
12. Photos of APAs signed by the related parties which cover transactions similar to transactions to be covered by the APA;
13. Photos of any legal agreement between related parties that could affect the transactions covered by the APA, such as agreement on the right to possess, use, buy, sell, distribute goods, services, research and development...;
14. Other information relevant to the transactions, such as VAT impacts, international tax impacts like tax incentives, former transfer pricing audits, MAP (if any);
15. Other relevant information (if any or requested to provide).

Form 3/APA-BC

(Promulgated together with Circular  
201/2013/TT-BTC dated 20 December  
2013 by the Ministry of Finance)

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

**ANNUAL APA COMPLIANCE REPORT**

[01] Name of taxpayer:.....

[02] Tax code:

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[03] Address:.....

[04] District: ..... [05] Province/City:.....

[06] Tel:.....[07]Fax:.....[08]Email:.....

In accordance with the Law on Tax Administration No. 21/2012/QH13 dated 20 November 2012 amending, supplementing several articles of the Law on Tax Administration No. 78/2006/QH11;

In accordance with Decree No. 83/2013/NĐ-CP dated 22 July 2013 of the government guiding the implementation of the Law on Tax Administration and the amended Law on Tax Administration;

In accordance with Circular No. 201/ 2013/TT-BTC dated 20 December 2013 guiding the application of APA in accordance with the Amended Tax Administration Law;

In accordance with the provisions of the APA No. ... (date) ... (month) ... (year).

Company..... reports on the application of APA No.... above as follow:

1. Report executes agreed contents of the APA

a) Execution of agreed contents of the APA: Yes  No

(If no, please explain in details in notes)

b) Applied for Corporate Income Tax declaration period from date ..... to date.....

c) Year of the application of an APA: 1  2  3  4  5

2. Adjusted reports on tax obligations according to the APA (Unit: VND):

a) Adjustment (*increase/decrease*) in revenue: .....

b) Adjustment (*increase/decrease*) in expense: .....

c) Adjustment (*increase/decrease*) in taxable income: .....

(Please explain in detail the adjustment of the tax obligations under the agreed contents in an APA in notes).

3. Changes affecting the application process of an APA: Yes  No

*(If yes, please explain in detail in notes)*

4. Comments on the application and/ or modify an APA

a) Continuing to the application of an APA: Yes  No

*(If no, please explain in detail in notes)*

b) Modifying an APA: Yes  No

*(If yes, please explain in detail in notes)*

5. Comments or clarification documents about the other contents (if any): ...

Company ... hereby submits the Annual APA Compliance Report ... [Number] of clarification documents together with Point 2, Article 17, Chapter III, Circular No. 201/2013/TT-BTC above.

Company ..... assures the accuracy of information provided in this Dossier and bears all legal responsibilities for the declared data./.

Date .....month .....year

**TAXPAYER or**

**LEGAL REPRESENTATIVE OF THE TAXPAYER**

Signature, full name, position and seal (if applicable)

## List of notes attached with the Annual APA Compliance Report

(Mark (X) if the document is attached)

No.	Notes	
1	Note on the execution of agreed content of the APA	
2	Note on the adjustment of tax obligations in accordance with the APA	
3	Note on the changes affecting the application process of the APA	
4	Note on the request for not application of an APA	
5	Note on the request of amendment of the APA	
6	Note on other contents	

Form 4/APA-MAP

(Promulgated together with  
Circular 201/2013/TT-BTC  
dated 20 December 2013 by the  
Ministry of Finance)

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom – Happiness**

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**MUTUAL AGREEMENT PROCEDURES REQUEST**

To: The General Department of Tax

[01] Name of taxpayer:.....

[02] Tax code:

<input type="text"/>								
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<input type="text"/>	<input type="text"/>	<input type="text"/>
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[03] Address:.....

[04] District: ..... [05] Province/City:.....

[06] Tel:.....[07]Fax:.....[08]Email:.....

In accordance with the Law on Tax Administration No. 21/2012/QH13 dated 20 November 2012 amending, supplementing several articles of the Law on Tax Administration No. 78/2006/QH11;

In accordance with Decree No. 83/2013/NĐ-CP dated 22 July 2013 of the government guiding the implementation of the Law on Tax Administration and the amended Law on Tax Administration;

In accordance with Circular No. 201/ 2013/TT-BTC dated 20 December 2013 guiding the implementation of APA in tax administration;

In accordance with the Double Tax Agreement between Vietnam and [tax partners signed the agreement].

The company ... requests the General Department of Taxation to conduct Mutual Agreement Procedures (MAP) under the provisions of the Article [regulation on Mutual Agreement Procedures] and the other provisions of the Double Tax Agreement between Vietnam and [tax partners signed the agreement] above related to the APA application request [bilateral/

*multilateral] between [related party in Vietnam] and [related party at the country or territory signing the tax agreement], specifically:*

1. The reason for the application of bilateral or multilateral APA;
2. Brief description of explaining the need for assistance: *[negotiation issues, contact with foreign tax authorities, double taxation issues (if any) ...];*
3. Opinions of the State Tax Agency, territories signed an agreement on tax issues related to the proposed APA (if any);
4. Attached documents: *[attached document that describes information specified in Point 1, Article 19, Chapter III, Circular No. 201/2013/TT-BTC above].*

Company..... assures the accuracy of information provided in this Dossier and bears all legal responsibilities for the declared data./.

*Date.....month.....year*

**TAXPAYER or**

**LEGAL REPRESENTATIVE OF THE TAXPAYER**

Signature, full name, position and seal (if applicable)