



Grünkorn & Partner

Corporate Income Tax in Vietnam

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List of abbreviations

CIT	Corporate Income Tax
DTA	Double Taxation Agreement
EBIDA	Earnings Before Interest, Depreciation and Amortization
EPE	Export Processing Enterprise
EPZ	Export Processing Zone
FCWT	Foreign Contractor Withholding Tax
FIC	Foreign Invested Company
IRC	Investment Registration Certificate
LLC	Limited Liability Company
MOF	Ministry of Finance
PE	Permanent Establishment
PIT	Personal Income Tax
SGA	Sales, General and Administrative (Expenses)
VAT	Value Added Tax
VAS	Vietnamese Accounting System
VND	Vietnamese Dong

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