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Foreign Contractor Withholding Tax in Vietnam

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List of abbreviations

Circular 103	Circular 103/2014/TT-BTC
CIT	Corporate Income Tax
DTA	Double Tax Agreement
FCWT	Foreign Contractor Withholding Tax
PE	Permanent Establishment
PIT	Personal Income Tax
USD	United States Dollar
VAS	Vietnamese Accounting Standards
VAT	Value Added Tax
VND	Vietnamese Dong

