



Grünkorn & Partner

# Corporate Income Tax in Vietnam

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### **List of abbreviations**

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