

THE MINISTRY OF FINANCE

**Circular No. 117/2012/TT-BTC of July 19, 2012,
guiding the provision of tax procedure-related services**

Pursuant to the November 29, 2005 Enterprise Law and its guiding documents;

Pursuant to Article 20 of the November 29, 2006 Tax Administration Law and its guiding documents;

Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

At the proposal of the General Director of Taxation;

The Minister of Finance promulgates this Circular guiding the provision of tax procedure-related services.

Chapter I

GENERAL PROVISIONS

Article 1. Scope and subjects of application

1. This Circular applies to:

- a/ Providers of tax procedure-related services (below referred to as tax agents).
- b/ Examinees for tax procedure-related service practice certificates.
- c/ Tax procedure-related service practitioners working for tax agents (below referred to as tax agent staff members).
- d/ Users of tax agents' services.
- e/ Tax officers and tax offices of all levels.

2. This Circular does not apply to:

- a/ Taxpayers carrying out tax procedures by themselves.
- b/ Customs agents carrying out tax procedures for exports and imports, which comply with legal provisions on conditions for registration and operation of customs clearance agents.

Article 2. Interpretation of terms

In this Circular, the terms below are construed as follows:

- 1. Tax procedure-related services mean a tax agent's activities of carrying out on behalf of taxpayers tax registration, declaration, payment and

finalization procedures, compilation of dossiers of request for tax exemption, reduction and refund, and other tax-related administrative procedures in accordance with the Tax Administration Law and signed service contracts.

2. Tax agent staff member means a person who possesses a tax procedure-related service practice certificate granted by the General Department of Taxation, works for a tax agent and practices tax procedure-related services.

3. Tax agent means an enterprise which fully satisfies the requirements of tax procedure-related service business in accordance with the Tax Administration Law and other relevant laws.

4. Examinee means a Vietnamese or a foreigner licensed to reside in Vietnam for one (1) year or longer, who fully satisfies the exam-sitting conditions provided in Article 11 of this Circular.

Chapter II

TAX AGENT STAFF MEMBERS

Article 3. Tax agent staff members

1. A tax agent staff member must fully satisfy the following conditions:

a/ Being a Vietnamese citizen or a foreigner permitted to reside in Vietnam.

b/ Possessing a tax procedure-related service practice certificate granted by the General Department of Taxation.

c/ Being a founding member of, or working under a labor contract in, a business providing tax procedure-related services.

2. At a time, a holder of a tax procedure-related service practice certificate may only conduct professional practice at only one (1) tax agent.

3. Tax agents shall take responsibility before law for examining and certifying the conditions provided in Clause 1 of this Article for their staff members.

Article 4. Persons disallowed to act as tax agent staff members:

1. Persons who have no or restricted civil act capacity;

2. Persons who are being examined for penal liability or serving imprisonment sentences.

3. Violators of the law on taxes, customs or audit who have been administratively sanctioned within the last one (1) year counting from the date of the sanctioning decision.

4. Cadres and civil servants defined by the law on cadres and civil servants.
5. Cadres and civil servants who have left their posts but are being in the period disallowed for running business provided in the Government's Decree No. 102/2007/ND-CP of June 14, 2007, defining the period disallowed for running business in the domains under their respective management for cadres, civil servants and public employees after leaving their posts.
6. Cases subject to withdrawal of tax procedure-related service practice certificates.

Article 5. Rights and responsibilities of a tax agent staff member

1. To directly carry out tax procedures under a contract on tax procedure-related services signed between the tax agent and a taxpayer.
2. To take responsibility before law for the use and management of his/her tax procedure-related service practice certificate in accordance with regulations.
3. To keep confidential information about users of the tax agent's services.
4. To attend training and retraining courses in tax policies and procedures held by tax offices or refresher training classes held by registered professional associations or training institutions recognized by the General Department of Taxation.

Chapter III

TAX AGENTS

Article 6. Conditions on tax agents

A tax agent must fully satisfy the following conditions:

1. It has registered business in accordance with law.
2. Its business registration certificate indicates the business line of provision of tax procedure-related services.
3. It has at least two (2) staff members possessing a tax procedure-related service practice certificate.

Article 7. Dossiers and procedures for registration of eligibility for provision of tax procedure-related services for tax agents

Before commencing operation, a tax agent shall compile one (1) dossier of application for a certificate of eligibility for provision of tax procedure-related services and send it to the provincial-level Tax Department of the locality in which the tax agent is headquartered. A dossier comprises:

- A notice of eligibility for provision of tax procedure-related services (made according to a set form).
- A copy of the business registration certificate indicating the business line of tax procedure-related services and the tax registration certificate certified by the tax agent.
- Copies of tax procedure-related service practice certificates of tax agent staff members certified by the tax agent.
- Specimen signature of the tax agent's person competent to sign dossiers of tax registration, declaration, payment, finalization and complaints, dossiers of request for tax exemption, reduction and refund, and other relevant dossiers in accordance with the Tax Administration Law and relevant laws.

2. Receipt of registration dossiers of eligibility for provision of tax procedure-related services

- For a tax agent's registration dossier of eligibility for provision of tax procedure-related services directly submitted at a tax office, a tax officer shall receive and stamp the receipt mark on it and record the receipt time and the number of documents of the dossier.
- For a tax agent's registration dossier of eligibility for provision of tax procedure-related services submitted by post, a tax officer shall receive and stamp the receipt mark on it and record the receipt time in the tax office's correspondence book.
- For a tax agent's registration dossier of eligibility for provision of tax procedure-related services submitted electronically, a tax office shall receive, examine and accept the dossier through its electronic data processing system.
- For a dossier which needs supplements, a tax office shall notify such to the tax agent right on the date of receiving the dossier, in case of direct submission; or within three (3) working days after receiving the dossier by post or electronically.

3. Within ten (10) working days after receiving a complete and valid dossier provided in Clause 1 of this Article, a provincial-level Tax Department shall grant a certificate of eligibility for provision of tax procedure-related services to the tax agent (made according to a set form).

A provincial-level Tax Department shall send a certificate of eligibility for provision of tax procedure-related services for a tax agent to the General Department of Taxation through the intranet of the tax sector within one (1) working day after it signs this certificate. The General Department of

Taxation shall update the list of tax agents eligible for providing tax procedure-related services on its website within one (1) working day after receiving a certificate of eligibility for provision of tax procedure-related services sent by a provincial-level Tax Department.

Article 8. Rights and responsibilities of tax agents

1. Rights of a tax agent

When performing a contract on tax procedure-related services, a tax agent has the following rights:

- a/ To carry out tax procedures under the contract signed with the taxpayer.
- b/ To request the taxpayer to provide fully and accurately vouchers, dossiers, documents and necessary information related to tax procedures to be carried out under the contract signed between the two parties.
- c/ To exercise the taxpayer's rights in accordance with the Tax Administration Law and the contract signed with the taxpayer.
- d/ To receive support from tax offices at different levels in:
 - Receiving, installing and using software programs on e-tax procedures.
 - Attending training and retraining courses in tax regulations and policies and tax procedures held by tax offices.

2. Responsibilities of a tax agent

- a/ To sign contracts with institutional and individual taxpayers
 - Only tax agents that have obtained a certificate of eligibility for provision of tax procedure-related services and are on the list of tax agents eligible for providing tax procedure-related services published on the website of the General Department of Taxation may sign contracts on tax procedure-related services.
 - Tax agents shall conclude written contracts with taxpayers on the scope of authorization to carry out tax procedures, authorization duration, liabilities of parties and other contents agreed by two parties, which are written in the contract and not contrary to law.
- b/ To fill in, sign and append its seal on tax declarations, tax dossiers, tax payment vouchers, and tax finalization, refund, exemption or reduction dossiers in accordance with the Tax Administration Law and other relevant laws.
- c/ At the request of tax offices, to accurately and promptly provide documents and vouchers to prove the accuracy of the tax declaration, payment or finalization and the tax amounts requested for exemption, reduction or refund for taxpayers.

d/ Not to connive with tax officers or taxpayers to commit tax evasion or frauds. If the tax agent connives with a taxpayer to commit or commits itself acts of evading tax, declaring tax inadequately, or violating tax procedures, the taxpayer shall take responsibility before law for such acts. The tax agent shall take joint responsibility and pay damages to the taxpayer under the contract signed with the taxpayer.

e/ To keep confidential information about its service users. When a service user of the tax agent has adequate evidence on the latter's failure to perform this responsibility causing damage to it, it may propose a provincial-level Tax Department to suspend operation of that tax agent and the tax agent shall pay damages to the taxpayer under the contract signed with the taxpayer.

f/ To report to tax offices in the following cases:

- To report on its tax procedure-related service business and other necessary information serving management work when so requested in writing by tax offices.

- Within ten (10) working days after a change in its tax agent staff members, to notify the directly managing provincial-level Tax Department of:

- + A list of newly recruited tax agent staff members (made according to a set form).

- + A list of tax agent staff members who violate Clause 2, Article 17 of this Circular, or are transferred, quit their job, retire, die or are ineligible for professional practice in accordance with law (made according to a set form).

Within one (1) working day after receiving a tax agent's notice of its modified list of staff members, a provincial-level Tax Department shall send this list to the General Department of Taxation via the intranet of the tax sector. The General Department of Taxation shall publish this list on its website within one (1) working day after receiving the provincial-level Tax Department's notice of that list.

Chapter IV

MANAGEMENT OF PROFESSIONAL PRACTICE OF TAX AGENTS

Article 9. Responsibilities of tax offices at different levels:

1. The General Department of Taxation:

- a/ To elaborate and propose competent state agencies to promulgate legal documents on tax procedure-related services.

b/ To direct tax offices at different levels in managing and supervising activities of tax agents and their staff members.

c/ To promulgate, disseminate, and direct and organize the implementation of, the regulation on annual professional training and retraining and the regulation on grant of tax procedure-related service practice certificates.

d/ To develop training programs, course books and training materials for two (2) exam subjects provided in Clause 1, Article 13 of this Circular, publish them on its website and manage the organization of pre-exam revision for examinees.

e/ To organize exams and grant tax procedure-related service practice certificates.

f/ To withdraw practice certificates of violating tax agent staff members and notify such to tax offices at all levels.

g/ To uniformly manage and publish lists of tax agents and their staff members on its website, including:

- The list of tax agents eligible for tax procedure-related service business and staff members practicing tax procedure-related services.

- The list of tax agents that are suspended from operation, dissolved or bankrupt or terminate operation; the list of tax agent staff members who are suspended from professional practice or have their practice certificates withdrawn.

- Publishing the names of tax agents, their headquarter addresses, tax identification numbers, year of establishment, telephone numbers and at-law representatives, names of tax agent staff members and the serial numbers of their practice certificates and other necessary information related to tax agents and their staff members.

h/ To summarize and assess annual activities of tax agent staff members and tax agents; to develop support solutions for development of tax agents.

2. Provincial-level Tax Departments

a/ To manage, monitor and supervise activities of tax agents and their staff members; to guide and provide support for tax agents in tax policies and laws and tax procedures, to train in issues, regulations and policies on taxes and tax procedures; to guide the installation and use of software programs on e-tax procedures; to commend, and handle violations of, tax agents and their staff members.

b/ To organize, or collaborate with registered professional associations or training institutions which are recognized by the General Department of Taxation to organize, training and retraining courses in tax policies, tax

procedures and accounting for examinees for tax procedure-related service practice certificates.

c/ To receive and manage tax agents' registration dossiers of eligibility for provision of tax procedure-related services; to grant certificates of eligibility for provision of tax procedure-related services.

d/To suspend operation of violating tax agents and notify such to tax offices at different levels.

e/ To suspend violating tax agent staff members from professional practice and notify such to tax offices at different levels.

f/ To publicly notify the list of tax agents and their staff members at their offices; to promptly send information related to tax agents and their staff members in accordance with Point g, Clause 1 of Article 9 for the General Department of Taxation's publication on its website.

g/ To create favorable conditions for tax agents authorized by taxpayers to make transactions with tax offices.

h/ To inspect, examine, supervise and handle violations in the observance of law and this Circular by tax agents and their staff members practicing in their localities according to their competence. For violations subject to withdrawal of tax procedure-related service practice certificates provided at Point b, Clause 2, Article 17 of this Circular, to report to the General Department of Taxation for handling in accordance with regulations.

Article 10. Rights and responsibilities of users of tax agents' services

1. To sign contracts with tax agents on the scope of authorization and responsibilities of each party. To perform the rights and responsibilities under contracts signed with tax agents.
2. To fully and accurately provide vouchers, dossiers, documents and necessary information for carrying out tax procedures under contracts signed with tax agents.
3. At least five (5) working days before tax agents perform first jobs related to tax procedures stated in contracts, to notify in writing of their use of tax procedure-related services to tax offices together with copies of service contracts certified by taxpayers.

Chapter V

ORGANIZATION OF EXAMS FOR AND GRANT OF TAX
PROCEDURE-RELATED SERVICE PRACTICE CERTIFICATES

Article 11. Exam-sitting conditions

A person sitting for an exam for a tax procedure-related service practice certificate must satisfy the following conditions:

1. Being other than those specified in Clauses 1, 2, 3, 4 and 6, Article 4 of this Circular, on persons disallowed to act as tax agent staff members.
2. Having a collegial or higher-degree diploma in economics, finance, accountancy, audit or law (specialized in economic law) and having worked in such domain for two (2) years or more by the date of submitting the exam registration dossier.
3. Submitting a complete dossier as provided in Article 12 of this Circular.

Article 12. Exam registration dossiers

1. An examinee shall submit one (1) set of dossier of first-time registration for an exam for a tax procedure-related service practice certificate, which comprises:

- a/ An exam registration application (made according to a set form).
- b/ A resume certified by a competent labor management agency or the People's Committee of the commune, ward or township of residence.
- c/ A certified copy of the collegial or higher-degree diploma in a required discipline.
- d/ A certified copy of the identity card or passport (for foreigners).
- e/ One (1) 3 x 4 cm and two (2) 4 x 6 cm color photos taken within 6 months before the time of submitting the dossier, two (2) envelopes stuck with stamps and inscribed with full name and address of the recipient of the exam notice, schedule and results.
- f/ Written certification of the examinee's years of professional practice by his/her employer or a certified copy of the examinee's social insurance book.
- g/ Required documents for exam subject exemption (if any).

2. A dossier of registration for resitting exams for failed subjects or registration for exams on subjects not yet taken comprises:

- a/ An exam registration application (made according to a set form).
- b/ A copy of the exam result notice of the Exam Council (made according to a set form).
- c/ One (1) 3 x 4 cm and two (2) 4 x 6 cm color photos taken within 6 months before the time of submitting the exam dossier, two (2) envelopes stuck with stamps and inscribed with full name and address of the recipient of the exam notice, schedule and results.

3. Exam registration dossiers may be submitted directly at the General Department of Taxation or by post.

4. When receiving an incomplete or invalid dossier of registration for an exam for a tax procedure-related service practice certificate, the General Department of Taxation shall notify the examinee right at the time of directly receiving the dossier or within seven (7) working days after receiving the dossier by post.

Article 13. Organization of exams for tax procedure-related service practice certificates

1. An exam for a tax procedure-related service practice certificate covers:

a/ First exam subject: Tax law

Contents of the tax law exam subject cover the laws on value-added tax, corporate income tax, excise tax, personal income tax, royalty, other taxes, charges and fees, and their guiding documents; and the Tax Administration Law and its guiding documents.

b/ Second exam subject: Accountancy (knowledge of collegial level)

Contents of the accountancy exam subject cover the Law on Accountancy and its guiding documents; and Vietnamese accounting standards.

Examinees may attend revision courses under the General Department of Taxation's unified program held by tax offices, professional associations or registered training institutions recognized by the General Department of Taxation.

2. Forms of exam: Written exam, multiple choice test or oral exam. The duration for each exam subject depends on the form of exam, ranging from 30 to 180 minutes.

3. Organization of exams

a/ Exam organizer: The General Department of Taxation shall organize the Exam Council for grant of tax procedure-related service practice certificates nationwide.

b/ Exam time: The Exam Council shall annually organize one (1) exam in the third or fourth quarter. At least three (3) months before the exam date, the Exam Council shall officially notify exam-sitting conditions and criteria, exam time and venue and other related information on the General Department of Taxation's website and in the mass media.

At least fifteen (15) days before the exam date, the Exam Council shall notify examinees of their order numbers, exam subjects, exam time, venue and fee, and other related information.

One (1) day before the exam date, the Exam Council shall meet with examinees to notify exam regulations, collect exam fees, distribute exam-sitting forms and correct incorrect information on examinees.

c/ Exam venue: The General Department of Taxation shall decide on the exam venue convenient for examinees.

d/ Exam fee: Examinees for a tax procedure-related service practice certificate shall pay an exam fee in accordance with current law.

4. Handling of examinees' violations

a/ Giving caution or making a record of violation for examinees who copy others' exam papers or let others copy their exam papers.

- First violation: Giving caution in front of other examinees.

- Second violation: Making a record of caution and subtracting 20% of the mark for that exam subject.

- Third violation: Making a record of exam termination and not recognizing the result of that exam subject.

b/ Terminating the exam sitting and canceling results of the whole exam for examinees committing any of the following violations:

- Bringing into the exam room prohibited documents or objects from the time of distributing exam questions to the end of the exam time (regardless they are used or not).

- Using documents related to the exam or devices transmitting and receiving information in any forms inside or outside the exam room.

- Receiving exam answers from others (regardless they are used or not).

- Forwarding to or receiving from other examinees draft papers or exam papers.

- Intentionally not submitting their own exam papers and submitting draft papers or exam papers of others as their own exam papers.

c/ Canceling exam results and banning from sitting for two (2) subsequent exams for tax procedure-related service practice certificates for examinees committing any of the following violations:

- Assaulting proctors, examiners or exam assistants of councils of invigilation, exam marking or review of exam results.

- Causing disorder or insecurity at the exam venues, causing serious consequences to the exam.

- Falsifying the exam registration dossier or asking other persons to sit the exam for them.

5. Exam results, reservation and review of exam results

a/ A satisfactory exam subject is the one which receives 5 points or higher according to the 10-point scale.

b/ Successful examinees include:

- Examinees satisfying the requirements of both exam subjects.
- Examinees satisfying the requirements of the tax law exam subject (for those exempt from the accountancy exam subject).
- Examinees satisfying the requirements of the accountancy exam subject (for those exempt from the tax law exam subject).

c/ Examinees who have not yet taken all exam subjects or failed one exam subject may be granted by the Exam Council chairperson an exam result certificate as a basis for compiling registration dossiers for exams on subjects not yet taken or failed at subsequent exams.

d/ Exam result notification: Within forty-five (45) days after the end of an exam, the Exam Council shall notify the exam results on the website of the General Department of Taxation. Within fifteen (15) days after notifying the exam results, the Exam Council shall grant examinees exam result certificates (made according to a set form).

Exam result certificates shall be sent to examinees by registered mail. Examinees who receive exam result certificates directly at tax offices shall produce their identity cards and sign in the list of recipients of exam result certificates.

e/ Exam result reservation: Satisfactory exam subjects may be reserved for three (3) consecutive years, counting from the date of obtaining an exam result certificate and an re-examined result certificate (if any) notified by the Exam Council.

f/ Review of exam results: The time limit for receiving applications for review of exam results is thirty (30) days after the date of notification of exam results. The date of receiving an application for review of exam results is the date a responsible officer directly receives that application or the date of the postmark appended on that application. Past this time limit, review applications will not be settled.

The Exam Council shall review exam results. The Exam Council chairperson shall approve and notify review results (made according to a set form) to examinees within thirty (30) days after the deadline for receiving review requests. Review results shall be filed and preserved together with exam dossiers.

Article 14. Exam subject exemption

1. Exemption from the accountancy exam subject

a/ Examinees who possess an accountancy practice certificate or auditor certificate issued by a competent agency in accordance with the Finance Ministry's regulations.

b/ Lecturers of the accountancy subject at a university or college with a working duration of five (5) consecutive years or more who have quit this job (except cases subject to the disciplinary measure of dismissal) and register for an exam for a tax procedure-related service practice certificate within three (3) years after the issue of the decisions on their work transfer, retirement or resignation.

c/ Persons who used to work in accountancy in such organizations as state administration agencies, enterprises, non-business units, political organizations, socio-political organizations, social organizations and socio-professional organizations, hold a collegial or higher degree diploma in accountancy or audit and had worked in accountancy for five (5) consecutive years or more, except cadres and civil servants as defined by law.

2. Exemption from the tax law exam subject

a/ Tax officers with the rank of tax specialist, tax inspector or tax controller of collegial or higher degree and working in the tax sector for five (5) years or more, who have quit this job (excluding cases subject to the disciplinary measure of dismissal) and register for an exam for a tax procedure-related service practice certificate within three (3) years after the date of issue of the decisions on their work transfer, retirement or resignation.

b/ Bachelors of economic law who possess a law practice certificate issued by a competent agency in accordance with the Ministry of Justice's regulations.

c/ Lecturers of the tax subject at a university or college with a working duration of five (5) consecutive years or more who have quit this job (except cases subject to the disciplinary measure of dismissal) and register for an exam for a tax procedure-related service practice certificate within three (3) years after the date of issue of the decisions on their work transfer, retirement or resignation.

3. Exemption from two (2) exam subjects of tax law and accountancy

a/ Holders of audit practice certificates issued by a competent agency in accordance with the Ministry of Finance's regulations.

b/ Tax officers with the rank of tax specialist, tax inspector or tax controller or higher and working in the tax sector for ten (10) consecutive years or more, who have quit this job (except cases subject to the disciplinary measure of dismissal) and register with the General Department of Taxation for consideration to grant a tax procedure-related service practice certificate within three (3) years after the date of issue of the decisions on their work transfer, retirement or resignation.

Article 15. Grant of tax procedure-related service practice certificates:

1. Grant of tax procedure-related service practice certificates to successful examinees.

The General Department of Taxation shall uniformly issue and manage tax procedure-related service practice certificates (made according to a set form). The General Department of Taxation shall grant tax procedure-related service practice certificates to successful examinees fifteen (15) days after the date of official notification of exam results. Upon receiving tax procedure-related service practice certificates at tax offices, examinees shall produce their identity cards and sign in the list of recipients of tax procedure-related service practice certificates.

2. Grant of tax procedure-related service practice certificates to persons exempt from two (2) exam subjects.

2.1. An applicant for a tax procedure-related service practice certificate shall submit one (1) set of dossier of application for a tax procedure-related service practice certificate, which comprises:

a/ An application for a tax procedure-related service practice certificate (made according to a set form).

b/ A resume certified by a competent labor management agency or the commune-level People's Committee of the locality of residence.

c/ A certified copy of the collegial or higher degree diploma in a required discipline.

d/ A certified copy of the identity card or passport (for foreigners).

e/ Two (2) 3 x 4 cm color photos taken within six (6) months by the date of submitting the application dossier.

f/ A certified copy of the audit practice certificate issued by a competent agency in accordance with the Ministry of Finance's regulations, for persons entitled to exemption under Point a, Clause 3, Article 14 of this Circular; or written certification of the examinee's years of professional practice by his/her employer or a certified copy of the examinee's social

insurance book, for persons entitled to exemption under Point b, Clause 3, Article 14 of this Circular.

2.2. Dossiers of application for tax procedure-related service practice certificates may be submitted to the General Department of Taxation directly or by post.

2.3. Grant of tax procedure-related service practice certificates.

The General Department of Taxation shall grant tax procedure-related service practice certificates (made according to a set form) to examinees who are exempt from two (2) exam subjects within 15 days after the submission of complete dossiers provided at Point 2.1, Clause 2, Article 15 of this Circular. Upon receiving tax procedure-related service practice certificates at tax offices, certificate applicants shall produce their identity cards and sign in the list of recipients of tax procedure-related service practice certificates.

Chapter VI

COMMENDATION AND HANDLING OF VIOLATIONS

Article 16. Commendation

Tax agents and tax agent staff members that properly observe the tax law and this Circular may be commended under the State's regulations.

Article 17. Handling of violations

1. Handling of violations committed by tax agents

a/ A tax agent is suspended from providing tax procedure-related services when:

- It no longer satisfies the conditions provided in Article 6 of this Circular.
- It fails to provide information at the request of tax offices.
- It discloses information which causes material or spiritual damage to or hurts the prestige of users of its services, except when so agreed by those users or prescribed by law.
- It recruits, employs and manages its staff members in contravention with this Circular.

The direct managing provincial-level Tax Department shall issue a decision on suspension from provision of tax procedure-related services (made according to a set form). This decision shall be made in three (3) copies, one (1) to be sent to the tax agent, one (1) to the General Department of Taxation and one (1) filed at the provincial-level Tax Department.

The General Department of Taxation shall publish a list of tax agents suspended from providing tax procedure-related services and remove their names from the list of tax agents eligible for providing tax procedure-related services on its website.

b/ The suspension duration lasts from the time of detecting a violation to the time the violating tax agent remedies consequences of its violation. If wishing to resume operation and being eligible for providing tax procedure-related services, the tax agent shall make another business registration dossier for tax procedure-related services and send it to the provincial-level Tax Department of the locality in which it is headquartered in accordance with Clause 1, Article 7 of this Circular.

2. Handling of violations committed by tax agent staff members:

a/ A tax agent staff member shall be suspended from practicing tax procedure-related services for one (1) year when:

- He/she lends his/her professional practice certificate to another person or uses another person's professional practice certificate or practices the services at two (2) or more tax agents at a time.

- He/she practices the services when his/her name is not on the list of tax agent staff members published on the website of the General Department of Taxation.

The direct managing provincial-level Tax Department shall issue a decision on suspension from tax procedure-related service practice (made according to a set form). This decision shall be made in four (4) copies, one (1) to be sent to the tax agent, one (1) to the General Department of Taxation, one (1) to the person subject to certificate withdrawal, and one (1) filed at the provincial-level Tax Department.

The General Department of Taxation shall publish a list of tax agent staff members suspended from tax procedure-related service practice and remove their names from the list of registered tax agent staff members on its website.

b/ A tax agent staff member or holder of a tax procedure-related service practice certificate has his/her certificate withdrawn when:

- He/she colludes with or assists a taxpayer in tax evasion or tax frauds, who is convicted under an effective judgment for tax evasion (provided in Article 161 of the Socialist Republic of Vietnam's Penal Code No. 15/1999/QH10 of December 21, 1999).

- He/she is detected to use counterfeit diplomas or certificates in the registration dossier for sitting an exam for a tax procedure-related service practice certificate.

The General Department of Taxation shall issue a decision to withdraw a tax procedure-related service practice certificate (made according to a set form). This decision shall be made in four (4) copies, one (1) to be sent to the tax office directly managing the tax agent, one (1) to the person subject to certificate withdrawal, one (1) to the tax agent and one (1) filed at the General Department of Taxation.

The General Department of Taxation shall publish a list of tax agent staff members subject to withdrawal of tax procedure-related service practice certificates and remove their names from the list of registered tax agent staff members on its website.

Chapter VII

ORGANIZATION OF IMPLEMENTATION

Article 18. Effect

This Circular takes effect on October 1, 2012, and replaces the Finance Ministry's Circular No. 28/2008/TT-BTC of April 3, 2008.

Article 19. Implementation responsibilities

1. Tax offices at all levels shall disseminate and guide this Circular to taxpayers and tax agents in their localities.
2. Taxpayers governed by this Circular shall fully comply with this Circular.

Any problems arising in the course of implementation should be reported to the Ministry of Finance for prompt guidance and settlement.-

For the Minister of Finance

Deputy Minister

DO HOANG ANH TUAN