

全球移動個人稅新訊

2024年3月

個人所得稅海外強制社會保險扣除規定

截至2023年12月29日，GDT发布了正式函件No. 6002/TCT-DNNCN，其中他们认为，当一名外籍雇员在越南进行公司内部转移计划下工作，收到来自越南和海外实体支付的收入，并且海外收入（包括海外支付的强制保险）将由越南实体全额报销时，越南境内在计算个人所得税时不允许扣除在海外支付的任何强制保险。

在审核了企业对GDT在6002号正式函件中意见的解释后，于2024年2月27日，GDT通过正式函件No. 684/TCT-DNNCN（“OL 684”）做出了回应。据此，对于在越南公司内部转移计划下工作并从海外获得工资和薪水的越南纳税居民外籍雇员，按照其持有国家的法规进行强制保险缴纳，其缴纳的保险费用可在计算越南个人所得税时予以扣除。OL 684没有明确越南实体和海外实体之间的报销因素。因此，这将被解释为就业成本的报销（包括在海外缴纳的强制保险）不影响这些费用从越南个人所得税应纳税收入中的扣除。

GDT在OL 684中的观点是适当的，该意见是及时发布的，以准备年终税务结算。企业和个人应参考该正式函件。如果您对上述事项有进一步的澄清需求，请联系KPMG获取更多信息和支持。

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