N2N
CONSULTING FIRM

FILING AUDITED FINANCIAL STATEMENT

Con Dao Island, Vietnam N2NC

Audit & Assurance is compulsory procedure at year-ending for foreign direct investment (FDI) enterprise and listed company, in order to obtain audit's opinion regarding the financial statements prepared by such entities.

Once audited financial statement (AFS) is issued, it should be submitted to respective authorities, along with online lodgment of tax finalization returns.

VIETNAM AUTHORITY	METHOD	RESULT	REMARK
TAX AUTHORITY AFS is submitted online via tax portal. AFS is scanned and uploaded, along with CIT finalization return.	Online submission	Notification via email	Via thuedientu.gdt.gov.vn AFS is required to filing initially prior submitting Corporate Tax (CIT) finalization
DIVISION OF CORPORATE FINANCE AFS hard copy is lodged to the provincial financial institute, where the company is located.	Hard copy	Acknowledged stamp	Upon administrative boundary merger in Vietnam, from 1 July 2025, AFS of HCM-based FDI can be filed at: • 123 Tran Quoc Thao, Xuan Hoa Ward, HCMC • Le Loi Street, Tower A, Finance Centre, Binh Duong Ward, HCMC • 01 Pham Van Dong, Ba Ria Ward, HCMC
STATISTIC DEPARTMENT AFS copy is submitted to provincial statistic department, where the company is located.	Online submission	Notification via email	Preparing reports online via thongkedoanhnghiep.gso.gov.vn