



New Instruction from GDT on the Display of Tax Documents on Business Premises

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Pursuant to Instruction No. 27185 on Displaying or Hanging Tax Documents on Business Premises issued by the General Department of Taxation (the “**GDT**”) on 14 November 2022 (the “**Instruction**”), the GDT has instructed business enterprises as to the requirements for displaying/hanging tax documents in order to facilitate the collection of patent tax collection and obligations of the withholding agents and collect the VAT from the clients for the declaration of tax payment.

Pursuant to the Instruction:

1. The head office / registered Address of a business enterprise is required to display or hang the following documents:
 - its certificate of tax registration or the confirmation letter on tax registration; and/or
 - its patent tax certificate(s).
2. The registered branch of a business enterprise is required to display or hang the following documents:
 - its certification of the company's branch; and/or
 - its patent tax certificate(s).

If a business enterprise fails to comply with the Instruction, the GDT may impose a penalty in accordance with Article 133 of the Law on Taxation (*year*).

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