

TERMS OF REFERENCE FINANCE TRAINING

Client: Rosa-Luxemburg-Stiftung Southeast Asia (RLS SEA) is a registered international Non-Government-Organization (INGO) with a Representative Office in Vietnam operating in Cambodia, Laos, Myanmar and Vietnam.

Office Address: House No. 8C, Alley 76, To Ngoc Van Street, Tay Ho, Hanoi, Vietnam.

Director Representative Office: Mr Philip Degenhardt

Phone: +84 24 3718 5836

Fax: +84 24 3718 5834

Email: hanoi@rosalux.org

Website: www.rosaluxhanoi.org

ORDER DESCRIPTION

RLS SEA now calls for supplier to submit offers for one day finance training for staff at RLS SEA office in 2020 with the detailed scope of works as in follow.

A. SCOPE OF SERVICES:

One day training on the following topics at RLS SEA office. Class size: from 5 to 10 people. Language: Vietnamese. Estimated time: 1st or 2nd week of December 2020.

1. **General overview about tax in Vietnam, tax accounting, tax policies and principles:**
 - General introduction about tax in Vietnam: business license tax, withholding tax, personal income tax, corporate income tax, value added tax, invoices, E-invoices.
 - Tax administration: registration, declaration, tax return, finalization, tax period, and other requirements.
 - ToR of a tax accountant: what is tax accounting; tax accounting principles, tax accounting work applied for corporate.
 - List of legal documents related to tax and tax accounting.
2. **Personal Income Tax ("PIT"):**
 - Law on personal income tax, explain related terms and definitions: tax payer, residency for tax purpose, tax year, employment income, non-employment income, non-taxable income, tax deductions, tax-exempt incomes, expenditures on business trip...
 - PIT calculation for employment income: What is the tax deductions? What is the conditions/requirement for tax deductions? Cases study: example of some difficulties or wrong claim for tax deductions.

- PIT administration requirements: PIT code, declaration, payment, finalization. Guidance on required procedures and documentation for PIT finalization? What is the requirements for a proper and valid salary voucher for tax purpose?
3. **Induction about social, health and unemployment insurance (SHUI) and how to calculate SHUI?**
 - Law and regulations on SHUI, income subject to SHUI contributions.
 - SHUI calculation: Why, who, when and how?
 - SHUI benefits: benefits, time and conditions to receive social, health and unemployment benefits.
 - SHUI registration and benefits claim procedures.
 4. **Instruction on how to work with tax and social insurance authorities:**
 - Preparation prior to audit or inspection.
 - Guidance on document editing, effective ways to convert/edit document into the most convenient form for the authorities during tax/insurance audits.
 5. **Financial and accounting law applied for INGOs in Vietnam and organization receiving funds from INGOs**

B. Minimum Criteria for RLS SEA's assessment of the offers:

RLS SEA will evaluate and assess the submissions of the offers upon a set of criteria. These include:

1. Service fee and payment method;
2. Proven capacity to carry out the requested services;
3. Track record and evidence based experiences in the provision of such services with international organizations.

C. Application:

Interested service providers are invited to submit their offers including a most updated profile and a proposal in which you state clearly the desired rate for this service.

Application should be sent via email to Ms Duong Huong Giang at: duong.huonggiang@rosalux.org, latest by 30th November 2020 at 6 PM.