



## LEGAL NEWSLETTER

### No. 11 – December 2023 – Capable Counsel

#### I. Taxes, fees, charges sector

##### **1.1. Decree No. 90/2023/ND-CP dated December 13, 2023 stipulates the collection rate, the collection regime, payment, exemption, management and use of road use charges.**

- This Decree stipulates:
  - + The level of collection, mode of collection, payment, exemption, management and use of road use charges (road use charges collected through the head of automobiles);
  - + Procedures for determining vehicles that are not subject to road use charges.
- This decision is effective from February 1, 2024.

##### **1.2. Decree 94/2023/ND-CP stipulating the value-added tax reduction policy under Resolution 110/2023/QH15 dated December 28, 2023**

Reduce value-added tax for groups of goods and services currently applying the tax rate of 10%, except for the following groups of goods and services:

- a) Telecommunications, financial activities, banking, securities, insurance for real estate business, metals and products from prefabricated metals, mining products (excluding coal mining), coke, refined petroleum and chemical products. Details are in Appendix I promulgated together with this Decree.
- b/ Products and services subject to special consumption tax. Details are in Appendix II promulgated together with this Decree.
- c/ Information technology following the law on information technology. Details are in Appendix III promulgated together with this Decree.



d) The reduction of value-added tax for each type of goods and services specified in Clause 1 of this Article shall be applied uniformly at the stages of import, production, processing and commercial business. Coal-mined products sold (including the case of coal mined and then screened and classified according to the closed process to be sold) are subject to value-added tax reduction. Coal products in Appendix I promulgated together with this Decree, at stages other than exploitation and sale, are not entitled to value-added tax reduction.

Corporations and economic groups that implement the newly sold closed process are also subject to value-added tax reductions for coal-mined products sold.

In case goods and services mentioned in Appendices I, II and III promulgated together with this Decree are not subject to value-added tax or subject to 5% value-added tax under the provisions of the Law on Value Added Tax, they shall comply with the provisions of the Law on Value Added Tax and shall not be entitled to value-added tax reduction.

This Decree takes effect from January 1, 2024 to June 30, 2024.

### **1.3. Decision 2780/QD-BTC dated December 18, 2023 announcing amended and supplemented administrative procedures in the field of Taxation within the scope of management functions of the Ministry of Finance**

Announce together with this Decision 05 (five) amended and supplemented administrative procedures in the field of taxation within the scope of management functions of the Ministry of Finance (details in the Appendix, attached).

Amending Decision No. 1462/QD-BTC dated July 22, 7, 2022 of the Ministry of Finance on the announcement of newly promulgated, amended, replaced and abolished administrative procedures in the field of Tax and Customs within the scope of management functions of the Ministry of Finance.

List of amended and supplemented administrative procedures within the scope of management functions of the Ministry of Finance



No.	File number	Name of administrative procedure	Field	Implementing Agency
1	1.008568	Exemption or reduction of land use levy collection	Tax	Department of Taxation / District-level Tax Department.
2	1.008544	Confirmation of Vietnamese residency	Tax	Department of Taxation
3	1.007277	Declare registration fee for house, land / Exemption from registration fee for house and land	Tax	District-level Tax Department
4	1.007682	Personal income tax exemption declaration for individuals whose income is from the transfer, receipt of inheritances, gifts of real estate (including houses, construction works formed in the future)	Tax	District-level Tax Department
5	1.007700	Declare registration fee / Exemption from registration fee for other assets following the law on registration fee (except fishing boats, inland waterway transport vessels, ships if original documents are missing or newly built in Vietnam)	Tax	District-level Tax Department

#### **1.4. Circular 37/2023/TT-BCT stipulating tariff quotas for the import of salt and poultry eggs in 2024 issued by the Minister of Industry and Trade**

The amount of tariff quota for imports of salt and poultry eggs in 2024

No.	Commodity Codes	Name items	Unit	Amount	Notes
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1	0407.21.00 and 0407.90.10	Chicken eggs	Dozen	68.670	Commercial eggs without embryos
	0407.29.10 and 0407.90.20	Duck eggs, geese			
	0407.29.90 and 0407.90.90	Other			
2	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing anti-caking agents or flaking agents; sea water.	Ton	88.000	

Subjects of allocation of import tariff quotas for salt and poultry eggs in 2024:

- Import tariff quotas for salt products are allocated to traders directly for use as raw materials for the production of medicines and medical products and as raw materials for chemical production.
- Tariff quotas for the import of poultry eggs are allocated to traders wishing to import.

This circular is effective from February 6, 2024 until December 31, 2024

#### **1.5. Dispatch No. 85962/CTHN-TTHT dated December 06, 2023 of Hanoi Department of Taxation on VAT policy.**

According to tax laws:

- In case the company provides services to foreign organizations and individuals but consumes in Vietnam, the VAT rate of 10% shall be applied as prescribed in Article 11 of Circular No. 219/2013/TT-BTC.
- In case the Company provides services, it must issue an invoice for delivery to the buyer according to the provisions of Clause 1 Article 4 of Decree No. 123/2020/ND-CP, the content of the Company's invoice shall comply with the provisions of Article 10 of Decree No. 123/2020/ND-CP.

**1.6. Dispatch No. 86141/CTHN-TTHT dated December 07, 2023 of Hanoi Department of Taxation on VAT rates.**

Based on the provisions of tax law, in case the Company has teaching and vocational training activities as prescribed by law, including teaching foreign languages, informatics and other occupations to train and foster to improve cultural qualifications and professional knowledge, this activity is not subject to VAT as prescribed in Clause 13 Article 4 Circular 219/2013/TT-BTC.

**1.7. Dispatch No. 86945/CTHN-TTHT dated December 11, 2023 of Hanoi City Tax Department on tax policy for foreign contractors**

Based on tax regulations, in case foreign organizations and individuals provide goods to Vietnamese organizations and individuals without services performed in Vietnam in the form of delivery at the border gate of Tan Son Nhat airport, Vietnam: the seller bears all responsibilities, costs and risks related to the goods up to the point of delivery at Tan Son Nhat border gate, Vietnam, the buyer bears all responsibilities, costs and risks related to the receipt and transportation of goods from Tan Son Nhat border gate (including warranty terms) are not subject to impose taxes on foreign contractors.

Based on tax regulations, shares traded on the Upcom trading system are shares traded on the Stock Exchange. Therefore, the value of assets admitted to inheritance as shares traded on the Upcom trading system is determined according to the provisions of Point a.1, Clause 1, Article 16 of Circular No. 111/2013/TT-BTC dated 15/8/2013 (amended by Clause 1, Article 19 of Circular 92/2015/TT-BTC dated 15/6/2015 of the Ministry of Finance).

**1.8. Dispatch No. 13870/BTC-TCHQ dated December 18, 2023 on the use of documents to replace sales invoices of export processing enterprises issued by the Ministry of Finance**

Comply with the Government's Decree No. 123/2020/ND-CP dated October 19, 2020 regulating invoices and documents; stipulated in Clause 3 Article 86 of Circular No. 38/2015/TT-BTC amended and supplemented in Clause 58 Article 1 of Circular No. 39/2018/TT-BTC dated 20/4/2018 on customs dossiers for on-site import and exported goods, the Ministry of Finance shall guide the submission of documents to



replace sales invoices in case of export processing enterprises, Enterprises in the non-tariff zone sell goods into the interior as follows:

- In case at the time of carrying out on-site export procedures for goods to domestic enterprises as prescribed in Clause 58 Article 1 of Circular No. 39/2018/TT-BTC dated April 20, 4 of the Ministry of Finance, the customs declarant has not been able to issue the sales invoice because the transfer of ownership or right to use goods to the buyer has not been completed as prescribed in the Decree No. 123/2020/ND-CP dated 19/10/2020 of the Government, then submit the Warehouse cum Internal Transport Slip (photocopy) instead of the sales invoice through the customs electronic data processing system to the customs authority.
- When carrying out on-site import procedures, the customs declarant shall carry out customs procedures as prescribed in Clause 58 Article 1 of Circular No. 39/2018/TT-BTC dated April 20, 4 of the Ministry of Finance and submit a customs dossier with a sales invoice on the invoice stating "For organizations, individuals in the non-tariff zone" (snapshot) through the customs electronic data processing system for customs authorities.

**1.9. Dispatch No. 5782/TCT-CS dated December 19, 2023 goodwill costs when calculating corporate income tax issued by the General Department of Taxation**

Company A (the Company) acquires the medical device business and operation from Company B. These two companies are both under the common control of C both before and after the business merger, and this control is permanent. In addition, the Company recognized goodwill in the equity item (reduced equity).

According to the above provisions, in case the expenditure from the acquisition of the Company's medical equipment business and operation is not a business advantage expense as prescribed in Circular No. 96/2015/TT-BTC, Circular No. 45/2013/TT-BTC, this expenditure cannot be deducted when determining income subject to corporate income tax.

In the case of the Company, if there is a related-party transaction, it must comply with the law on tax administration for enterprises with related-party transactions.



#### **1.10. Dispatch 5790/TCT-CS dated December 19, 2023 on corporate income tax policy issued by the General Department of Taxation**

Company A was granted the Investment Registration Certificate for the first time on February 28, 2017 by the Management Board of Bac Ninh Industrial Parks to implement Project B in the expanded Que Vo Industrial Park, part of the Company's project implementation land in Bac Ninh city. The company was granted the first Investment Registration Certificate before Bac Ninh city was recognized as a Grade I municipality under Bac Ninh province (Decision No. 2088/QD-TTg dated 25/12/2017 of the Prime Minister). The first investment registration certificate has stated the total investment capital and capacity scale of 5 types of production products of the project.

In case the project implementation location of the Company is the expanded Que Vo Industrial Park satisfying the provisions of law on the establishment of industrial parks, the income arising from the investment project produces 5 types of products within the total investment capital and capacity scale of 5 types of products registered in the Certificate first-time investment registration shall be entitled to CIT incentives under the conditions of new investment projects in industrial parks for the remaining preferential period if they still meet the preferential conditions as prescribed.

The income arising from trade, services and production of other products added to the Investment Registration Certificate after the date Bac Ninh City is recognized as a class I municipality under Bac Ninh province is not entitled to CIT incentives under the conditions for new investment projects in industrial parks.

## **II. Export, import sector**

### **2.1. Decree No. 84/2023/ND-CP dated December 01, 2023 amending and supplementing several articles of the Government's Decree No. 129/2022/ND-CP dated December 30, 2022 promulgating Vietnam's special preferential import tariffs to implement the Regional Comprehensive Economic Partnership Agreement for the period 2022 - 2027**

Supplementing several articles of Decree No. 129/2022/ND-CP:



1. To supplement at the end of Point a of Clause 3 Article 3 as follows:

"from March 4, 2022 to December 31, 2022 for the Federal Republic of Myanmar;"

2. To supplement at the end of Point b of Clause 3 Article 3 as follows:

"from January 1, 2023 to December 31, 2023 for the Federal Republic of Myanmar; from June 2, 2023 to December 31, 2023 for the Republic of the Philippines;"

3. To add Points n and o after Point m of Clause 2, Article 4 as follows:

"n) the Federal Republic of Myanmar;

o) Republic of the Philippines."

This Decree takes effect from December 1, 2023.

## **2.2. Circular 39/2023/TT-BCT stipulating tariff quotas for import of raw tobacco in 2024 issued by the Minister of Industry and Trade on December 27, 2023**

The amount of tariff quota for imports of raw tobacco (HS code 2401) in 2024 is 71,835 tonnes.

Tariff quotas for the import of raw tobacco shall be assigned to traders who have cigarette production licenses issued by the Ministry of Industry and Trade and wish to use imported raw tobacco for cigarette production.

This circular is effective from February 12, 2024 until December 31, 2024

## **2.3. Circular 45/2023/TT-BCT dated December 29, 2023 amending Circular 23/2021/TT-BCT stipulating the list of types and quality standards of exported minerals managed by the Ministry of Industry and Trade**

### **Amendments and supplements to Appendix 1**

- Revise the name of Appendix 1 to "List of types and quality standards of minerals exported of domestic origin"
- Revise the updated commodity code (HS code) according to the Government's Decree No. 26/2023/ND-CP dated May 31, 2023 on Export Tariff, Preferential



Import Tariff, List of goods and absolute tariffs, mixed duties, import duties outside tariff quotas.

- Add the accompanying mineral content (copper and cobalt) to the quality standards of nickel-refined ore.
- Add additional notes for some minerals exported until the end of 2026 and be considered by the Ministry of Industry and Trade for export following mineral export policies in each period following the Law on Minerals.

**Annex 2 is added:** A list of types and quality standards of exported minerals of imported origin.

**Supplement Appendix 3:** Report on plans for importing, processing and exporting minerals of imported origin.

**Amending and supplementing Appendix 2: moving Appendix 2 to Appendix 4 and amending and supplementing the contents of periodic reports according to Form No. 1 and Form No. 2 in Appendix 4 promulgated together with this Circular.**

In case a dispute arises over the commodity code on the List of mineral categories in Appendix 1 and Appendix 2 promulgated together with this Circular, the Ministry of Finance shall be the agency to decide on the commodity code of goods following the List of exported goods, Vietnam import. Based on the classification of goods of the Ministry of Finance, the Ministry of Industry and Trade shall consider amending and supplementing commodity codes on the list promulgated together with this Circular.

This circular takes effect from February 15, 2024

#### **2.4. Dispatch 5847/TCT-KK dated December 21, 2023 responding to the problem of declaring missing import value-added tax payment documents issued by the General Department of Taxation**

In case Company A (hereinafter referred to as the "Company") in 2019 has documents to pay money at the import stage but does not declare on the VAT return. Thereafter, the Company filed a tax refund application for the tax period from January 2018 to March 2021; If the tax authority has carried out a pre-refund check and issued a tax refund decision, the Company is not allowed to declare additional tax returns. The company complies with the provisions of Point đ, Clause 6, Article 1

of the Law on Taxation No. 31/2013/QH13 and Clause 3, Article 47 of the Law on Tax Administration No. 38/2019/QH14.

### **III. Banking currency sector**

#### **3.1. Decree No. 87/2023/ND-CP dated December 08, 2023 stipulates the prevention and control of counterfeit money and the protection of Vietnamese money.**

- This Decree stipulates some contents of the Law on Intellectual Property for plant varieties, including:
  - + Order and procedures for establishing rights to plant varieties;
  - + Rights to plant varieties as a result of state-funded science and technology tasks;
  - + Rights and obligations of owners of protection certificates and plant variety authors;
  - + Assignment or transfer of rights to protected plant varieties;
  - + Representing rights to plant varieties.
- This Decree applies:
  - + Vietnamese organizations and individuals.
  - + Foreign organizations and individuals that are citizens of member states of the International Association for the Protection of New Plant Varieties (hereinafter referred to as UPOV) or countries that have international agreements with the Socialist Republic of Vietnam on the protection of plant varieties; foreign individuals permanently residing in Vietnam or having plant seed production and trading establishments in Vietnam; foreign organizations having plant seed production and trading establishments in Vietnam; organizations and individuals permanently residing or having establishments producing and trading plant varieties in the territory of UPOV member states.
  - + Organizations and individuals engaged in activities related to plant variety protection.

This Decree takes effect from November 15, 2023

- This Decree prescribes contents, including:
  - + Detection, seizure and handling of counterfeit money, temporary seizure of suspected counterfeit money, suspected of illegal destruction;
  - + Detecting, seizing and disposing of illegally destroyed money; assessment of counterfeit money and counterfeit money;
  - + Manage stars, take images of Vietnamese money;
  - + Responsibilities of state management agencies, organizations and individuals in preventing and combating counterfeit money and protecting Vietnamese money.
- This Decree applies:
  - + The Ministry of Public Security, the Ministry of National Defense, the State Bank of Vietnam (hereinafter referred to as the State Bank), the Ministry of Finance, the Ministry of Information and Communications and related ministries and agencies.
  - + Credit institutions, branches of foreign banks.
  - + Organizations and individuals involved in preventing and combating counterfeit money and protecting Vietnamese money.
- This Decree takes effect from February 2, 2024

**3.2. Circular 21/2023/TT-NHNN amending the Circular related to business activities within the scope of management functions of the State Bank of Vietnam dated December 29, 2023**

Replace Form No. 4, Form No. 5 issued together with Circular No. 36/2012/TT-NHNN (amended and supplemented by Circular No. 14/2019/TT-NHNN) with Form No. 4, Form No. 5 in Appendix No. 01 promulgated together with this Circular.

Replace Form No. 01, Form No. 02 issued together with Circular No. 03/2014/TT-NHNN (supplemented by Clause 3 Article 2 of Circular No. 14/2019/TT-NHNN) with Form No. 01 in Appendix No. 02 promulgated together with this Circular; replace Form No. 03 issued together with Circular No. 03/2014/TT-NHNN (supplemented by

Clause 3 Article 2 of Circular No. 14/2019/TT-NHNN) with Form No. 02 in Appendix No. 02 promulgated together with this Circular.

This Circular takes effect from July 1, 2024, except for the provisions of Clause 2 of this Article.

The provisions of Article 3 of this Circular take effect from July 1, 2025.

This Circular annuls Clause 5, Article 1 and Clause 3, Article 2 of Circular 14/2019/TT-NHNN.

#### **IV. Commercial sector**

##### **4.1. Circular 41/2023/TT-BCT on the list of potentially unsafe products and goods under the management of the Ministry of Industry and Trade dated December 28, 2023**

This Circular stipulates the list of potentially unsafe products and goods under the management responsibility of the Ministry of Industry and Trade (hereinafter referred to as class 2 products and goods).

Details of the list of products and goods of group 2, HS codes and corresponding national technical regulations are specified in the Appendix promulgated together with the Circular.

This circular takes effect from February 15, 2024.

The following Circulars shall expire from the effective date of this Circular:

- Circular No. 41/2015/TT-BCT dated November 24, 11 of the Minister of Industry and Trade stipulates the list of potentially unsafe products and goods under the management of the Ministry of Industry and Trade.
- Circular No. 29/2016/TT-BCT dated December 13, 2016 amending and supplementing some articles of Circular No. 41/2015/TT-BCT dated November 24, 11 of the Minister of Industry and Trade stipulating the list of potentially unsafe products and goods under the management responsibility of the Ministry of Industry and Trade.
- Circular No. 33/2017/TT-BCT dated December 28, 12 of the Minister of Industry and Trade amending and supplementing the HS code in the List issued together

with Circular No. 29/2016/TT-BCT dated December 13, 12 of the Minister of Industry and Trade stipulating the List of potentially unsafe products and goods under the management of the Ministry of Industry and Trade.

**4.2. Circular 42/2023/TT-BCT amending Circular 37/2019/TT-BCT guiding contents on trade remedies issued by the Minister of Industry and Trade on December 28, 2023/ Circular No. 42/2023/TT-BCT dated December 28, 2023 on amendments to Circular No. 37/2019/TT-BCT elaborating on trade remedies**

Abolition of Clause 5, Clause 6, Article 10 of Circular No. 37/2019/TT- BCT dated November 29, 11 of the Minister of Industry and Trade detailing some contents on trade remedy measures/ Clause 5 and Clause 6 Article 10 are abrogated of Circular No. 37/2019/TT-BCT dated November 29, 2019 of Minister of Industry and Trade of Vietnam

This Circular comes into force on February 16, 2024.

For dossiers of application for exemption from application of trade remedies that have been received or decisions on exemption from application of trade remedies have been issued before the effective date of this Circular, the provisions of Circular No. 37/2019/TT-BCT shall be complied with. /Applications for exclusion from trade remedies which have been received or in respect of which decisions to grant exclusion from trade remedies have been issued before the effective date of this Circular shall be processed or treated following the provisions of Circular No. 37/2019/TT-BCT.

**4.3. Circular 43/2023/TT-BCT amending Circular 57/2018/TT-BCT regulating Decrees related to tobacco trading issued by the Minister of Industry and Trade on December 28, 2023/ Circular No. 43/2023/TT-BCT dated December 28, 2023 on amendments to Circular No. 57/2018/TT-BCT elaborating Decrees on tobacco trading**

Enclosed with the Circular is Annex 16 - A detailed list by HS code for tobacco materials and cigarette rolling papers. /Appendix 16 - A list of unmanufactured tobacco and cigarette rolling paper products and their HS codes is enclosed herewith.



Abolition of Annex IV - Detailed list by HS code for tobacco materials, cigarette rolling papers issued together with Circular No. 08/2023/TT-BCT dated March 31, 2023 of the Minister of Industry and Trade amending and supplementing some articles stipulating the detailed list according to HS code of exported goods, import issued together with some Circulars of the Minister of Industry and Trade. Appendix IV - List of unmanufactured tobacco and cigarette rolling paper products and their HS codes enclosed with Circular No. 08/2023/TT-BCT dated March 31, 2023 of Minister of Industry and Trade of Vietnam.

Abolition of Annex 1, Annex 2, Annex 3, Annex 59, Annex 67, Annex 68 issued together with Circular No. 57/2018/TT-BCT dated December 26, 12 of the Minister of Industry and Trade detailing some articles of Decrees related to tobacco trading. Appendixes 1, 2, 3, 59, 67 and 68 are enclosed with Circular No. 57/2018/TT-BCT dated December 26, 2018 of the Minister of Industry and Trade of Vietnam.

This circular takes effect from February 12, 2024. This Circular comes into force on February 12, 2024.

#### **4.4. Circular 44/2023/TT-BCT amending Circular 05/2018/TT-BCT regulating the origin of goods issued by the Minister of Industry and Trade on December 29, 2023**

Replace Annex I (Item-specific rules) in Clause 2, Article 6 of Circular No. 05/2018/TT-BCT with Annex I promulgated together with this Circular.

Replace Annex II (Declaration of export goods meeting criteria "WO", using domestically procured raw materials, without value-added invoices) at Point a, Clause 1, Article 7 of Circular No. 05/2018/TT-BCT with Annex II promulgated together with this Circular.

Replace the phrase "point g to point I, Clause 1, Article 7 of this Circular" with the phrase "point g to point I, Clause 1, Article 8 of this Circular" in Clause 1, Article 9 of Circular No. 05/2018/TT-BCT.

This circular takes effect from February 15, 2024.

#### **4.5. Circular 29/2023/TT-BYT guiding the content, how to record nutritional ingredients and nutritional values on food labels issued by the Minister of Health**





**on December 30, 2023/ Circular No. 29/2023/TT-BYT dated December 30, 2023 on contents and presentation of nutrition facts on food labels**

This Circular does not regulate the following raw materials and foods:

- 1) Raw materials and foods not sold directly to consumers, including food stones;
- 2) Food has a single-ingredient composition;
- 3) Natural mineral water, bottled drinking water (including CO<sub>2</sub> only and/or flavorings);
- 4) Food salt, fine salt;
- 5) Table vinegar and substitutes for vinegar include flavoring only;
- 6) Flavours, additives, food processing aids;
- 7) Yeast (enzyme) food;
- 8) Tea and coffee do not contain other additional ingredients except coloring and flavoring;
- 9) Health foods;
- 10) Alcoholic beverages;
- 11) Food specified in Clause 2 Article 1 of Decree No. 43/2017/ND-CP amended and supplemented by Decree No. 111/2021/ND-CP and food specified in Clauses 1 and 2 Article 25 of Decree No. 15/2018/ND-CP;
- 12) Food produced by small food traders specified in Clause 10 Article 3 of Decree No. 15/2018/ND-CP.

In case such organizations and individuals voluntarily write nutritional ingredients and nutritional values on food labels, they shall comply with the provisions of this Circular.

This circular takes effect from February 15, 2024.

No later than December 31, 2025, organizations and individuals producing, trading and importing food for circulation in Vietnam governed by the Circular must record nutritional components and nutritional values as prescribed in this Circular.



From January 1, 2026, organizations and individuals may not produce, print, import and use labels following this Circular.

**4.6. Dispatch 9088/BCT-TTTN dated December 21, 2023 governing petroleum business issued by the Ministry of Industry and Trade**

The Ministry of Industry and Trade shall announce the base prices of popular consumer petroleum products in the market, as follows:

Items	Base price for the previous period, December 14, 2023 (VND/liter, kg)	Publication period base price (copper/liter, kg)	The difference between the published period base price and the adjacent preceding period base price	
			(copper/liter, kg)	(%)
			(3)=(2)-(1)	(4)=[(3):(1)]x100
1. Gasoline E5RON92	20.512	21.199	+687	+3,35
2. RON95-III gasoline	21.405	22.145	+740	+3,46
3. Diesel 0.05S	19.010	19.524	+514	+2,70
4. Kerosene	19.964	20.494	+530	+2,66
5. Madut Oil 180CST 3.5S	14.978	15.265	+287	+1,92

**V. Real estate sector**

**5.1. Decision 4263/QD-BTNMT dated December 29, 2023 announcing amended and supplemented administrative procedures in the field of land within the scope of State management functions of the Ministry of Natural Resources and Environment.**

The contents of the announcement of administrative procedures are amended and supplemented in this Decision, replacing the corresponding administrative procedures announced in Decision No. 1686/QĐ-BTNMT dated August 30, 2021 of the Minister of Natural Resources and Environment.

**List of administrative procedures amended and supplemented**

No.	Case Number TTHC	Name of administrative procedure	The name of VBQPPL stipulates the contents of amendment, supplementation and replacement	Field	Implementing Agency
<b>A. Central-level administrative procedures</b>					
1	1.000732	Grant, exchange, re-grant Land valuation certificate	(1) Circular No. 11/2022/TT-BTNMT dated October 20, 2022 (2) Circular No. 19/2023/TT-BTNMT dated November 15, 2023 amending and repealing some circulars under the authority of the Minister of Natural Resources and Environment	Land	Ministry of Natural Resources and Environment
<b>B. Provincial administrative procedures (not amended or supplemented)</b>					
<b>C. District administrative procedures (not amended or supplemented)</b>					
<b>D. Commune-level administrative procedures (not amended or supplemented)</b>					

**VI. Intellectual Property Sector**

**6.1. Decision 3038/QĐ-BKHCN dated December 18, 2023 announcing new and abolished administrative procedures in the field of intellectual property within the scope of management functions of the Ministry of Science and Technology**

List of newly promulgated administrative procedures in the field of intellectual property within the scope of management functions of the Ministry of Science and Technology

No.	Name of administrative procedure	Field	Implementing Agency
<b>A. Central-level administrative procedures</b>			
1	Procedure for Patent Registration	Intellectual property	National Office of Intellectual Property
2	Procedures for requesting the use of results of appraisal of foreign patent applications	Intellectual property	National Office of Intellectual Property
3	Procedure for processing PCT applications at the national stage	Intellectual property	National Office of Intellectual Property
4	Procedures for registration of semiconductor integrated circuit layout design	Intellectual property	National Office of Intellectual Property
5	Procedure for registration of industrial designs	Intellectual property	National Office of Intellectual Property
6	Procedure for Trademark Registration	Intellectual property	National Office of Intellectual Property
7	Procedure for registration of geographical indications	Intellectual property	National Office of Intellectual Property
8	Procedures for handling objections to industrial property registration applications	Intellectual property	National Office of Intellectual Property



9	Procedures for settling complaints related to industrial property	Intellectual property	National Office of Intellectual Property
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**List of abolished administrative procedures in the field of intellectual property within the scope of management functions of the Ministry of Science and Technology**

No.	TTHC case number	Name of administrative procedure	The name VBQPPL provides for the abolition of administrative procedures	Field	Implementing Agency
<b>A. Central-level administrative procedures</b>					
1	1.005253	Procedure for Patent Registration	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property
2	1.005256	Procedures for patent registration under the PCT Treaty with Vietnamese designations	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property
3	1.005323	Procedure for registration of industrial designs	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property
4	2.002126	Procedure for Trademark Registration	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property



5	1.005265	Procedure for registration of geographical indications	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property
6	1.005267	Procedures for registration of semiconductor integrated circuit layout design	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property
7	1.003966	Procedures for settling complaints related to industrial property	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property
8	1.003933	The procedure for requesting a copy of documents	Circular 23/2023/TT-BKHCN	Intellectual property	National Office of Intellectual Property

## VII. Investment Sector

### 7.1. Decision 29/2023/QĐ-TTg dated December 19, 2023 stipulating dossiers, orders and procedures for identifying investment projects using outdated technologies, potentially causing environmental pollution and resource intensification issued by the Prime Minister

**A dossier of requests for technology determination of an investment project comprises:**

- a) A written request for technology determination according to Form No. 01 specified in the Appendix to this Decision;





- b) Explanation of the current status of technology used in the investment project according to Form No. 02 specified in the Appendix to this Decision;
- c) The certificate of assessment of machinery, equipment and technological lines used in the investment project (hereinafter referred to as the assessment certificate) is still valid, showing the contents according to Form No. 03 specified in the Appendix of this Decision.

### **Dossier of registration for appointment of assessment organization**

#### **1. In the case of the first appointment, a dossier comprises:**

- a) An application for appointment of assessment of machinery, equipment and technological lines in an investment project according to Form No. 05 specified in the Appendix of the Decision;
- b/ A copy of the certificate of registration of assessment activities;
- c) List of assessors according to Form No. 06 specified in the Appendix of the Decision together with copies of professional training certificates and documents proving the capacity of assessors meeting the requirements specified in Decree No. 107/2016/ND-CP;
- d) Systematic copies of applicable technical documents, standards, technical regulations, assessment methods and processes and procedures in conformity with the national standard (TCVN) ISO 17020 corresponding to the scope of registration indicated;
- dd) A copy of the certificate of recognition of assessment capacity issued by a lawful recognition organization (if any).

#### **2. In case of supplementing the scope of assessment of machinery, equipment and technological lines in an investment project as prescribed in Clause 3, Article 5 of the Decision, the dossier comprises:**

- a) An application for additional appointment of the scope of assessment of machinery, equipment and technological lines in the investment project according to Form No. 07 specified in the Appendix of the Decision

b) The components of the dossier specified at Points c, d and dd, Clause 1 of this Article correspond to the scope of additional registration.

3. Before the decision on the appointment expires for 90 days, if there is a need to continue the appointment, the assessment organization must make a dossier as for the case of the first appointment specified in Clause 1.

**7.2. Decision 33/2023/QĐ-TTg stipulating dossiers, orders and procedures for quality assessment and value of machinery, equipment and technological lines in investment projects issued by the Prime Minister on December 29, 2023.**

This Decision prescribes dossiers, orders and procedures for quality assessment and value of machinery, equipment and technological lines in investment projects as prescribed at Point d, Clause 5, Article 28 of the Government's Decree No. 31/2021/ND-CP dated March 26, 3, 2021 detailing and guiding the implementation of some articles of the Investment Law.

This decision applies to:

- Agencies requesting assessment and competent agencies shall organize the assessment of the quality and value of machinery, equipment and technological lines in investment projects.
- Designated assessment organizations, investors and related agencies, organizations and individuals.

Quality and value assessment of machinery, equipment and technological lines is the consideration and evaluation of the attributes of the quality and use of the value of machinery, equipment and technological lines in investment projects compared to the corresponding attributes of machinery, technological equipment and lines in dossiers of registration of investment projects, contracts for sale and purchase of machinery, equipment, technological lines or dossiers of registration of technology transfer contracts approved by competent agencies.

The agency requesting the assessment shall send 01 written request to organize the assessment according to Form No. 01 of the Appendix to this Decision together with documents providing information on signs of violations in the investment project to the competent agency.

In case the competent agency is also the agency requesting the assessment, the competent agency shall directly consider and decide to organize the assessment, skipping the step of requesting the assessment to be organized.

This decision is effective from February 15, 2024.

## **VIII. Corporate sector**

### **8.1. Dispatch 5818/TCT-KK dated December 20, 2023 handling the application for invalidation of the tax code for enterprises declaring bankruptcy issued by the General Department of Taxation**

In case Joint Stock Company A terminates the validity of the tax code when it goes bankrupt, it is not subject to tax finalization inspection as prescribed at Point g, Clause 1, Article 110 of the Law on Tax Administration No. 38/2019/QH14.

### **8.2. Dispatch 5865/TCT-HTQT dated December 22, 2023 applying the Agreement to capital transfer transactions issued by the General Department of Taxation**

In case of Company A transfers shares to Company B, the income arising from the transfer of those shares shall apply to the provisions of the Tax Treaty. For share transfer transactions at different enterprises, the corresponding transfer price, income and tax liability must be determined for each share transfer activity at each enterprise.

### **8.3. Dispatch 5863/TCT-DNNCN dated December 22, 2023 receipts for collection of taxes, fees and charges issued by the General Department of Taxation**

Organizations using receipts of fees and charges may continue to use paper receipts for printing, self-printing, purchasing from the Tax Office or electronic receipts according to Circular No. 32/2011/TT-BTC dated 14/03/2011 of the Ministry of Finance guiding the creation, issuance and use of electronic invoices for sale of goods, provision of services and Circular No. 303/2016/TT-BTC dated 15/11/2016 of the Ministry of Finance guiding the printing, issuance, management and use of documents collecting fees and charges belonging to the state budget. In case the tax authority notifies the conversion to apply electronic receipts in the format of the tax

authority, the organization performing the conversion shall apply according to the guidance in Clause 4, Article 12 of Circular No. 78/2021/TT-BTC guiding the processing of transitions.

## **IX. Insurance sector**

### **9.1. Dispatch 7400/BHXXH-CD dated 18/12/2023 issued by Ho Chi Minh City Social Insurance on guiding one-time social insurance applications for foreign employees.**

According to the Government's Decree No. 143/2018/ND-CP dated October 15, 2018 detailing the Law on Social Insurance and the Law on Occupational Safety and Health on compulsory social insurance for foreign employees working in Vietnam; Circular No. 18/2022/TT-BYT dated 31/12/2022 of the Ministry of Health amending and supplementing some articles of Circular No. 56/2017/TT-BYT dated 29/12/2017 of the Minister of Health detailing the implementation of the Law on Social Insurance, the Law on occupational safety and health in the field of health and guiding documents. Ho Chi Minh City Social Insurance guides the application for one-time social insurance benefits for foreign employees as follows:

Application for one-time social insurance benefits:

- The social insurance book (original) has been finalized in the process of participating in social insurance.
- Application form No. 14-HSB.
- Authorization as prescribed by law (if any).
- In case a person is suffering from 01 of life-threatening diseases such as cancer, polio, cirrhosis of the liver ascites, leprosy, severe tuberculosis, HIV infection has turned into AIDS: The original or a valid copy of the discharge paper or summary of the medical record according to the form specified in Appendix 3, Appendix 4 of Circular No. 18/2022/TT BYT dated 31/12/2022 of the Minister of Health.
- In case of diseases and diseases with a working capacity impairment of 81% or more and no self-control or self-performing activities to serve the needs of daily personal activities that require complete supervision, assistance and care: The



medical assessment record must conclude the contents of the diseases, Disabilities with a decrease in GHG of 81% or more and do not self-control or perform activities to serve the needs of daily living that require complete supervision, assistance and care.

- In case of payment of medical assessment fees, there shall be additional invoices and documents for collection of assessment fees; a list of inspection contents of the establishment implementing the GĐYK.

**Settlement of one-time social insurance benefits:**

Time of submission: Within 10 days from the time of termination of the labor contract or the time the work permit, practice certificate or practice license expires (whichever comes first), the employee does not continue to work under the labor contract or cannot extend the license, Employees who request one-time social insurance benefits submit dossiers as prescribed to the social insurance agency.

Time limit for processing dossiers: Within 05 working days from the date of receipt of complete dossiers as prescribed, the social insurance agency shall settle and organize payment for the employee, in case of non-settlement, it must reply in writing stating the reason.

**One-time social insurance benefit:** Based on the number of years paid social insurance is specified at Points b and c, Clause 2, Article 60 of the Law on Social Insurance No. 58/2014/QH13 dated 20/11/2014.

This document replaces Document No. 772/BHXXH-CD dated 25/02/2022 and Document No. 5441/BHXXH-CD dated 15/9/2022 of Ho Chi Minh City Social Insurance.