



LEGAL NEWSLETTER

No. 20 – September 2024 – Capable Counsel

I. Taxes, fees and charges:

1.1. Decision 2111/QD-BTC dated July 04, 2024 on the announcement of amended and supplemented administrative procedures in the field of tax under the management of the Ministry of Finance issued by the Ministry of Finance on September 09, 2024

Announcing together with this Decision one (01) amended and supplemented administrative procedures in the field of taxation under the management of the Ministry of Finance (details in the attached Appendix).

This Decision takes effect from the date of signing.

The amended and supplemented administrative procedures fall within the scope of the Ministry of Finance's management functions.

No.	Filing number	Name of administrative procedure	Names of legal documents stipulating amendments, supplements and replacements	Field	Implementing agency
1	1.007037	VAT refund for investment projects	Circular No. 13/2023/TT-BTC dated 28/02/2023 of the Ministry of Finance guiding the implementation of the Government's Decree No. 49/2022/ND-CP dated 29/7/2022 amending and supplementing a number of articles of the Government's Decree No. 209/2013/ND-CP dated 18/12/2013	Tax	Department of Taxation



			detailing and guiding the implementation of a number of articles of the amended Law on Value-Added Tax, supplementing a number of articles according to Decree No. 12/2015/ND-CP, Decree No. 100/2016/ND-CP and Decree No. 146/2017/ND-CP and amending and supplementing Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance.		
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1.2. Decision No. 2127/QD-BTC on the announcement of amended and supplemented administrative procedures in the field of taxation under the management of the Ministry of Finance issued by the Ministry of Finance on September 11, 2024

Announcing together with this Decision one (01) amended and supplemented administrative procedures in the field of taxation under the management of the Ministry of Finance (details in the attached Appendix).

This Decision takes effect from the date of signing. To annul Decision No. 115/QD-BTC dated February 6, 2023 and Decision No. 1710/QD-BTC dated August 24, 2024 of the Ministry of Finance on announcing amended administrative procedures in the field of taxation under the jurisdiction of the Ministry of Finance.

The amended and supplemented administrative procedures fall within the scope of the Ministry of Finance's management functions.

No	Filing number	Name of administrative procedure	Names of legal documents stipulating amendments,	Field	Implementing agency
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			supplements and replacements		
1	1.008590	Extension of tax payment deadline	Decree No. 64/2024/ND-CP dated June 17, 2024 of the Government stipulating the extension of the deadline for payment of value-added tax, corporate income tax, personal income tax and land rent in 2024; Decree No. 65/2024/ND-CP dated June 17, 2024 of the Government stipulating the extension of the deadline for paying excise tax on domestically manufactured or assembled cars; Circular No. 80/2021/TT-BTC dated 29/9/2021 of the Ministry of Finance	Tax	Tax Department/Tax Sub-Department

1.3. Decision No. 2156/QD-BTC on the announcement of amended and supplemented administrative procedures in the field of tax administration under the management of the Ministry of Finance issued by the Ministry of Finance on September 16, 2024

Announcing together with this Decision one (01) amended and supplemented administrative procedures in the field of tax administration under the management functions of the Ministry of Finance (details in the attached Appendix).

This Decision takes effect from August 28, 2024.

The list of amended and supplemented administrative procedures falls within the scope of the Ministry of Finance's management functions.



No.	Filing number	Name of administrative procedure	Names of legal documents stipulating amendments, supplements and replacements	Field	Implementing agency
A. Administrative procedures for the General Department of Taxation					
1	1.008008	Register transactions with tax authorities electronically/Register changes and supplements to electronic transaction information	Circular No. 46/2024/TT-BTC dated July 9, 2024 amending and supplementing a number of articles of Circular No. 19/2021/TT-BTC of the Minister of Finance guiding electronic transactions in the field of tax	Tax	General Department of Taxation

II. Business Sector:

2.1 Decree No. 113/2024/ND-CP on Elaborating some articles of Law on Cooperatives promulgated by the Government on September 12, 2024

This Decree elaborates some Articles of the Law on Cooperatives regarding:

- Classification of cooperatives.
- Eligibility criteria, eligible entities, contents and levels of assistance, funding sources and organization of implementation of State assistance policies for development of artels, cooperatives and cooperative unions.



- Requirements to be satisfied by cooperatives and cooperative unions for establishment of enterprises, contribution of capital to or purchase of shares of enterprises.
- Requirements to be satisfied by cooperatives and cooperative unions for internal lending, and loan amounts and limits, interest rates, and settlement of risks associated with internal loans.
- Internal transactions and income therefrom.
- Disposal of assets upon dissolution or bankruptcy of cooperatives and cooperative unions.

Subjects of application:

- Cooperative groups, cooperatives and cooperative unions.
- Members of cooperative groups, cooperatives and cooperative unions.
- Relevant agencies, organizations and individuals.

This Decree takes effect from November 1, 2024.

III. Investment:

3.1 Decision No. 2290/QĐ-BKHDT announcing administrative procedures for promulgating new, amending, supplementing, annulling, canceling and canceling publicity in the field of bidding for investor selection under the management of the Ministry of Planning and Investment issued by the Ministry of Planning and Investment on September 24, 2024

To announce together with this Decision new administrative procedures, amendments, supplements, annulments, annulments, and cancellation of publicity in the field of bidding for investor selection under the management of the Ministry of Planning and Investment (according to Appendices I and II promulgated together).

This Decision takes effect from September 16, 2024 (The effective date of the Decision coincides with the effective date of Decree No. 115/2024/ND-CP).

The following Decisions shall cease to be effective from the effective date of this Decision:



- Section 5, Part II, Appendix I and Section V, Part B, Appendix II enclosed with Decision No. 1643/QD-BKHDT dated December 10, 2021 announcing amended and supplemented administrative procedures in the field of investment in the form of public-private partnership, bidding under the management of the Ministry of Planning and Investment;
- Decision No. 261/QD-BKHDT dated March 05, 2024 announcing new administrative procedures in the field of bidding for investor selection under the management of the Ministry of Planning and Investment.

List of newly promulgated administrative procedures:

NO.	NAME	LEGAL BASIS	IMPLEMENTING AGENCY	NOTES
I. CENTRAL-LEVEL ADMINISTRATIVE PROCEDURES				
Bidding field for investor selection				
1	Disclosure of information on investment projects using land for projects not subject to investment policy approval proposed by investors	- Law on Bidding No. 22/2023/QH15 dated June 23, 2023; -Decree No. 115/2024/ND-CP dated September 16, 2024 of the Government.	- Ministries and ministerial-level agencies; - Agencies and units assigned by the Minister or Head of ministerial-level agencies to receive and review project proposals from investors; -Other agencies as prescribed by law managing industries and fields.	
II. PROVINCIAL-LEVEL ADMINISTRATIVE PROCEDURES				



Bidding field for investor selection

1	Disclosure of information on investment projects using land for projects not subject to investment policy approval proposed by investors	<ul style="list-style-type: none">- Law on Bidding No. 22/2023/QH15 dated June 23, 2023;- Decree No. 115/2024/ND-CP dated September 16, 2024 of the Government.	<ul style="list-style-type: none">- Provincial People's Committees;- Departments of Planning and Investment, specialized agencies under the provincial People's Committee (projects for which the provincial People's Committee is the competent authority);- Economic zone management boards;- Agencies and units assigned by the head of the economic zone management board to receive and consider the investor's project proposal dossier (for projects implemented in the economic zone).	
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List of amended and supplemented administrative procedures:

NO.	NAME	LEGAL BASIS	IMPLEMENTING AGENCY	NOTES
I. CENTRAL-LEVEL ADMINISTRATIVE PROCEDURES				



Bidding field for investor selection				
1	Announcement of business investment projects for projects not subject to investment policy approval proposed by investors.	<ul style="list-style-type: none"> - Law on Bidding No. 22/2023/QH15 dated June 23, 2023; - Decree No. 23/2024/ND-CP dated February 27, 2024 of the Government; - Decree No. 115/2024/ND-CP dated September 16, 2024 of the Government. 	<ul style="list-style-type: none"> - Ministries and ministerial-level agencies; - Agencies and units assigned by ministers, heads of ministerial-level agencies and <i>other agencies in accordance with law to manage sectors and domains</i> are tasked to receive and consider project proposal dossiers of investors. 	Code: 2.002602
II. PROVINCIAL-LEVEL ADMINISTRATIVE PROCEDURES				
Bidding field for investor selection				
1	Announcement of business investment projects for projects not subject to investment policy approval proposed by investors.	<ul style="list-style-type: none"> - Law on Bidding No. 22/2023/QH15 dated June 23, 2023; - Decree No. 23/2024/ND-CP dated February 27, 2024 of the Government; - Decree No. 115/2024/ND-CP dated September 16, 2024 of the Government. 	<ul style="list-style-type: none"> - Provincial People's Committees; - Departments of Planning and Investment, specialized agencies under the provincial People's Committee (projects for which the provincial People's Committee is the competent authority); - Economic zone management boards; 	Code: 2.002603



			- Agencies and units assigned by the head of the economic zone management board to receive and consider the investor's project proposal dossier (for projects implemented in the economic zone).	
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List of administrative procedures for annulment, cancellation and cancellation of publicity:

NO.	NAME	LEGAL BASIS	IMPLEMENTING AGENCY	NOTES
Bidding field for investor selection				
1	List of investment projects using land proposed by investors (for projects not subject to approval for investment guidelines) (Provincial level)	- Law on Bidding No. 43/2013/QH13 dated November 26, 2013; - Law on Investment No. 61/2020/QH14 dated June 17, 2021; -Decree No. 31/2021/ND-CP dated March 26, 2021; -Decree No. 25/2020/ND-CP dated 28/02/2020; -Circular No. 09/2021/TT-	- Provincial-level People's Committees; - Department of Planning and Investment.	Code: 2.002283



		BKHDT dated November 16, 2021.		
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