

LEGAL NEWSLETTER

No. 23 – December 2024 – Capable Counsel

I. Commercial sector

1.1. Circular 13/2024/TT-BLDTBXH amending Circular 26/2018/TT-BLDTBXH regulating the quality management of products and goods that are likely to cause unsafety under the State management responsibility of the Ministry of Labor, War Invalids and Social Affairs

To amend and supplement Clause 2, Article 5 of Circular No. 26/2018/TT-BLDTBXH as follows: *"2. The principles, order, dossiers and processing of dossiers of declaration of technical-regulation conformity, responsibilities of organizations and individuals announcing technical-regulation conformity shall comply with the provisions of Circular No. 28/2012/TT-BKHCN dated December 12, 2012 of the Minister of Science and Technology on the announcement of standard-regulation conformity, announcement of conformity and methods of assessment of conformity with standards and technical regulations amended and supplemented by Circular No. 02/2017/TT-BKHCN dated March 31, 2017 of the Minister of Science and Technology amending and supplementing a number of articles of Circular No. 28/2012/TT-BKHCN dated December 12, 2012 of the Minister of Science and Technology stipulating on the announcement of standard conformity, announcement of technical-regulation conformity and methods of assessment of conformity with standards and technical regulations."*

To amend and supplement Clause 3, Article 5 of Circular No. 26/2018/TT-BLDTBXH as follows: *"3. Upon announcing conformity, organizations and individuals producing group-2 products and goods under the state management of the Ministry of Labor, War Invalids and Social Affairs must register the declaration of technical-regulation conformity at the Department of Labor, War Invalids and Social Affairs of the localities where such organizations and individuals register their production activities. business under the provisions of Clause 2, Article 14 of the Government's Decree No. 127/2007/ND-CP of August 1, 2007 detailing the implementation of a number of articles of the Law on Standards and Technical Regulations."*

Clause 5, Article 5, Article 6, Clause 1, Article 13 and Appendix I of Circular No. 26/2018/TT-BLDTBXH are annulled.

Replace Form No. 01, Form No. 02 of Appendix III issued together with Circular No. 26/2018/TT-BLDTBXH with Form No. 01, Form No. 02 of the Appendix issued together with this Circular.

This Circular takes effect from February 1, 2025.

Dossiers of declaration of technical-regulation conformity received under the provisions of Circular No. 26/2018/TT-BLDTBXH before the effective date of this Circular shall comply with the provisions of Circular No. 26/2018/TT-BLDTBXH.

1.2. Resolution 28/2024/NQ-HDND adjusts the subject of carrying out the procedures for granting and adjusting the License to set up retail establishments specified in Decree 09/2018/ND-CP to carry out the procedures for granting and adjusting the License to set up retail establishments according to the provisions of Point a, Clause 2, Article 5 of Decree 84/2024/ND-CP on piloting the decentralization of state management in a number of fields to the government Ho Chi Minh City

This Resolution adjusts the subjects carrying out the procedures for granting and adjusting the License for setting up establishments specified at Point c, Clause 3, Article 8, Articles 28, 29 and Clauses 3 and 4, Article 32 of Decree No. 09/2018/ND-CP to carry out the procedures for granting and adjusting the License for setting up retail establishments according to the provisions of Point a, Clause 2, Article 5 of Decree No. 84/2024/ND-CP.

Contents of adjustment of entities carrying out procedures for issuance and adjustment of licenses to set up retail establishments:

1. The Department of Industry and Trade of Ho Chi Minh City has the right to grant and adjust licenses for setting up retail establishments to foreign investors and foreign-invested economic organizations operating in Ho Chi Minh City, without consulting the Ministry of Industry and Trade, for the following cases:

a) Issuance of licenses for establishment of retail establishments (including the first retail establishment, retail establishments other than the first retail establishments and not in the form of convenience stores or mini supermarkets) set up in commercial



centers and with an area of less than 500m²; issuance of the License to set up the first retail establishment (not in the form of convenience stores, mini supermarkets) with an area of less than 500m² located outside the commercial center.

b) Issue a license to set up a retail establishment other than the first retail establishment (not in the form of convenience stores or mini supermarkets) with an area of less than 100m², not located in a commercial center and which has been unanimously approved for licensing by the Economic Demand Inspection Council of the City.

c) The level of adjustment to increase the area to less than 500m² for the first retail establishment (not in the form of convenience stores or mini supermarkets) located outside the commercial center.

d) Granting adjustment to increase the area of retail establishments other than the first retail establishment (not in the form of convenience stores or mini supermarkets) with an area of less than 100m², not located in commercial centers and which has been unanimously approved by the City's Economic Demand Inspection Council.

2. Number of dossiers: 01 set.

3. Time limit for settlement

a) Procedures specified at Point a, Clause 1 of this Article: 10 working days from the date of receipt of a complete and valid dossier.

b) Procedures specified at Point b, Clause 1 of this Article: 35 working days from the date of receipt of a complete and valid dossier.

c) Procedures specified at Point c, Clause 1 of this Article: 10 working days from the date of receipt of a complete and valid dossier.

d) Procedures specified at Point a, Clause 1 of this Article: 35 working days from the date of receipt of a complete and valid dossier.

4. Other parts constituting procedures for granting and adjusting licenses for establishment of retail establishments shall comply with the provisions of Decree No. 09/2018/ND-CP dated January 15, 2018 of the Government."

This Resolution was approved by the People's Council of Ho Chi Minh City at its twentieth session on December 11, 2024 and takes effect on December 21, 2024.

1.3. Circular 28/2024/TT-BCT stipulating energy consumption norms in the beer and non-alcoholic beverage industry issued by the Minister of Industry and Trade

This Circular provides for methods of determining energy consumption levels, energy consumption norms and reporting regimes in the beer and non-alcoholic beverage industry.

Methods for determining energy use:

- The energy consumption level in beer production is determined according to the method in Appendix I of this Circular.
- The energy consumption level in the production of non-alcoholic beverages is determined according to the method in Appendix II of this Circular.

This Circular takes effect from April 1, 2025 and replaces the Circular No. 19/2016/TT-BCT dated September 14, 2016 of the Minister of Industry and Trade regulating energy consumption norms in the beer and beverage industry.

II. Taxes, fees and charges

2.1. Decision 2869/QD-BTC in 2024 announcing new administrative procedures in the field of taxation under the management of the Ministry of Finance

To announce together with this Decision 01 new administrative procedure promulgated in the field of taxation under the management of the Ministry of Finance.

Name of administrative procedure	Name of legal document	Implementing agency
Procedures for declaration and payment of environmental protection	Decree No. 153/2024/ND-CP dated November 21, 2024 of the Government regulating environmental protection fees for exhaust gases	Department of Natural Resources and Environment; Department of Natural Resources and Environment; The Ministry of Public Security, the



charges for exhaust gases		Ministry of National Defense (or the agency assigned by the Ministry of Public Security or the Ministry of National Defense to receive the fee declaration)
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Components of the dossier: Fee declaration form according to Form No. 01 in the Appendix issued together with Decree No. 153/2024/ND-CP.

This Decision takes effect from January 5, 2025.

2.2. Resolution 31/2024/NQ-HDND stipulates priority areas; criteria, conditions and contents of innovative start-up activities with income generated in Ho Chi Minh City are exempt from personal income tax and corporate income tax

This Resolution stipulates priority areas; criteria, conditions and contents of innovative start-up activities with income generated in Ho Chi Minh City (hereinafter referred to as the City) to be exempt from personal income tax and corporate income tax specified at Points a, b, c, Clause 1, Article 8 of Resolution No. 98/2023/QH15 dated June 24, 2023 and Article 13, Article 14 of Decree No. 11/2024/ND-CP dated February 02, 2024.

Priority areas:

- E-Commerce sector.
- Financial Technology Field.
- Logistics field.
- Educational Technology Field.
- Medical and Healthcare Sector.
- High-tech Agriculture sector.
- Sustainable Development Sector.
- Digital Transformation.

- Cybersecurity field.

This Resolution was approved by the People's Council of Ho Chi Minh City at its twentieth session on December 11, 2024 and takes effect from January 1, 2025.

2.3. Circular 86/2024/TT-BTC regulating tax registration issued by the Minister of Finance

This Circular provides for subjects of direct tax registration with tax authorities, the structure of tax identification numbers as prescribed at Point b, Clause 1, Clause 2, Article 30 of the Law on Tax Administration; procedures for tax registration shall comply with the provisions of Clause 1, Article 41 of the Law on Tax Administration and measures to perform the tax administration function for tax registration.

Subjects of application specified in this Circular include: Taxpayers; tax administration agencies; tax administration officials; other state agencies, organizations and individuals related to tax administration for tax registration.

This Circular takes effect from February 06, 2025, replacing the Ministry of Finance's Circular No. 105/2020/TT-BTC dated December 3, 2020 guiding tax registration, except for the case specified in Clause 2 of this Article.

Tax identification numbers issued by tax authorities to individuals, households and business households shall be implemented until the end of June 30, 2025. From July 1, 2025, taxpayers, tax administration agencies, other agencies, organizations and individuals involved in the use of tax identification numbers as prescribed in Article 35 of the Law on Tax Administration shall use personal identification numbers instead of tax identification numbers.

In case the documents referred to in this Circular are amended, supplemented or replaced, such newly amended, supplemented or replaced documents shall apply.

2.4. Resolution 60/2024/UBTVQH15 on environmental protection tax rates for gasoline, oil and grease issued by the National Assembly Standing Committee

The environmental protection tax rate for gasoline, oil and grease from January 01, 2025 to the end of December 31, 2025 is prescribed as follows:



Commodities	Units of Calculation	Tax rate (VND/unit of goods)
Gasoline, except ethanol	litre	2,000
Jet Fuel	litre	1,000
Diesel	litre	1,000
Kerosene	litre	600
Mazut oil	litre	1,000
Lubricants	litre	1,000
Grease	Kg	1,000

The environmental protection tax rate for gasoline, oil and grease from January 01, 2026 shall comply with the provisions of Section I, Clause 1, Article 1 of Resolution No. 579/2018/UBTVQH14 dated September 26, 2018 of the Standing Committee of the National Assembly on the Environmental Protection Tariff.

This Resolution takes effect from January 1, 2025.

Resolution No. 42/2023/UBTVQH15 dated December 18, 2023 of the Standing Committee of the National Assembly on environmental protection tax rates for gasoline, oil and grease expires from the effective date of this Resolution.

The environmental protection tax rate on gasoline, oil and grease specified in Section I, Clause 1, Article 1 of Resolution No. 579/2018/UBTVQH14 dated September 26, 2018 of the Standing Committee of the National Assembly is not applied from January 1, 2025 to the end of December 31, 2025.

2.5. Decree 180/2024/ND-CP stipulating the value-added tax reduction policy according to Resolution 174/2024/QH15

Value-added tax reduction for groups of goods and services currently subject to the tax rate of 10%, except for the following groups of goods and services:



- Telecommunications, financial activities, banking, securities, insurance, real estate business, metals and prefabricated metal products, mining products (excluding coal mining), coke, refined petroleum, chemical products. Details in Appendix I promulgated together with this Decree.
- Goods and services are subject to excise tax. Details in Appendix II promulgated together with this Decree.
- Information technology according to the law on information technology. Details are in Appendix III promulgated together with this Decree.
- The reduction of value-added tax for each type of goods and services specified in Clause 1 of this Article shall be uniformly applied at the stages of import, production, processing and commercial business. For coal products exploited and sold (including cases where coal is then exploited and then screened and classified according to a closed process before being sold) is subject to VAT reduction. Coal products in Appendix I promulgated together with this Decree are not eligible for VAT reduction at other stages other than the stage of exploitation and sale.

Corporations and economic groups that implement a closed process for sale are also subject to VAT reduction for coal products exploited and sold.

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

This Decree takes effect from January 1, 2025 to the end of June 30, 2025.

III. Field of labor – salary:

- 3.1. Notice 6150/TB-BLDTBXH in 2024 on Lunar New Year holidays, National Day holidays, Victory Day holidays on April 30 and International Labor Day on May 1, 2025 for cadres, civil servants, public employees and employees issued by the Ministry of Labor, War Invalids and Social Affairs**

Cadres, civil servants, public employees and employees of administrative, non-business agencies, political organizations, socio-political organizations (hereinafter referred to as civil servants and public employees) are entitled to a holiday on the occasion of the Lunar New Year 2025 from Saturday, January 25, 2025 of the solar calendar (i.e. December 26 of the Year of the Tiger) to the end of Sunday of February 2, 2025 of the solar calendar (i.e. January 5, 2025 At Thi). This holiday includes 05 days off for the Lunar New Year and 04 days off weekly.

Civil servants and public employees are entitled to a holiday on the occasion of the National Day in 2025 from Saturday, August 30, 2025 to the end of Tuesday, September 2, 2025 of the solar calendar. This holiday includes 02 days of National Day holidays and 02 days of weekly holidays.

Civil servants and public employees are allowed to swap working days from Friday, May 2, 2025 to Saturday, April 26, 2025. Thus, on the occasion of the Victory Day holiday of 30/4 and International Labor Day 01/5 in 2025, civil servants and public employees are entitled to 05 consecutive days off from Wednesday, April 30, 2025 to the end of Sunday, May 4, 2025 (compensated on Saturday, April 26, 2025).

3.2. Decision 4201/QĐ-SGDDT in 2024 amending the Regulation on management and approval of civil servants, public employees and employees of the Department of Education and Training and its affiliated units to go abroad enclosed with Decision 2924/QĐ-SGDDT issued by the Department of Education and Training of Ho Chi Minh City

Amending and supplementing a number of articles of the Regulation on management and approval of civil servants, public employees and employees of the Department of Education and Training and its affiliated units going abroad promulgated together with Decision No. 2924/QĐ-SGDDT dated December 1, 2022 of the Director of the Department of Education and Training of Ho Chi Minh City.

To annul Clause 1, Article 6 of the Regulation on management and approval of civil servants, public employees and employees of the Department of Education and Training and its affiliated units abroad promulgated together with Decision No. 2924/QĐ-SGDDT dated December 1, 2022 of the Director of the Department of Education and Training of Ho Chi Minh City.



Replacing the forms of the Regulation on management and approval of civil servants, public employees and employees of the Department of Education and Training and its affiliated units going abroad issued together with Decision No. 2924/QD-SGDDT dated December 1, 2022 of the Director of the Department of Education and Training of Ho Chi Minh City.

This Decision takes effect from the date of signing.

3.3. Decision 5905/QD-UBND in 2024 announcing the List of administrative procedures in the field of policies under the management of the Department of Labor, War Invalids and Social Affairs of Ho Chi Minh City

Announcing together with this Decision a list of 02 new administrative procedures promulgated in the fields and policies under the management of the Department of Labor, War Invalids and Social Affairs.

The list of administrative procedures is posted on the website of the City People's Committee at <https://hochiminhcity.gov.vn/> (Standardized Administrative Procedure Set).

Name of administrative procedure	Deadline for settlement	Location	Legal basis
Procedures for settling the lump-sum allowance regime for state employees and experts in various branches; officials of communes, wards and townships; commune police; young people who have volunteered to directly participate in	25 (twenty-five) working days from the date of receipt of a complete and valid dossier, specifically: Commune Policy Council (ward): Not more than 05 working days	People's Committees of wards, communes and townships (commune-level policy councils)	Decision No. 62/2011/QD-TTg dated 09/11/2011 of the Prime Minister on regimes and policies for those participating in the war to defend the Fatherland, performing international missions in Cambodia, helping Lao friends who have been demobilized,



the war to defend the Fatherland and perform international tasks after April 30, 1975, have quit their jobs and returned to their families (the surviving subjects are under the jurisdiction of the Chairman of the Provincial People's Committee)	District Department of Labor, War Invalids and Social Affairs: No more than 10 working days; Provincial Department of Labor, War Invalids and Social Affairs (including the time when the Chairman of the provincial People's Committee issues a decision): No more than 10 working days.		demobilized or resigned after 30/4/1975. Joint Circular No. 01/2012/TTLT-BQP-BLDTBXH-BTC dated 05/01/2012 of the Ministry of National Defense and the Ministry of Labor, War Invalids and Social Affairs guiding the implementation of the Prime Minister's Decision No. 62/2011/QD-TTg on regimes and policies for participants in the war to defend the Fatherland and perform international tasks in Cambodia. help Lao friends after April 30, 1975 who have been demobilized, demobilized, and resigned.
Procedures for settling the lump-sum allowance regime for state employees and experts in various branches; officials of communes, wards and townships; commune police; young people who have volunteered to directly participate in the war to defend the Fatherland and	25 (twenty-five) working days from the date of receipt of a complete and valid dossier, specifically: Commune (ward) policy councils: Not exceeding 05 working days; District Department of Labor, War	People's Committees of wards, communes and townships (Commune Policy Councils)	Circular No. 104/2024/TT-BQP dated November 27, 2024 of the Minister of National Defense replaces and annuls a number of regulations and forms in the Joint Circulars of the Ministry of National Defense, the Ministry of Labor, War Invalids and Social Affairs, and the Ministry of Finance related to the declaration of



perform international tasks after April 30, 1975 have quit their jobs and returned to their families (for those who have passed away) under the settling competence of the provincial People's Committee presidents	Invalids and Social Affairs: No more than 10 working days; Provincial Department of Labor, War Invalids and Social Affairs: No more than 10 working days;		personal information when carrying out administrative procedures. Decision No. 6003/QD-BQP dated December 10, 2024 of the Minister of National Defense on the announcement of amended and supplemented administrative procedures in areas and policies under the management of the Ministry of National Defense.
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IV. Investment Fields

4.1. Circular 95/2024/TT-BTC regulating the management and use of related revenues and expenditures in the process of selecting investors to implement investment projects in the form of public-private partnership issued by the Minister of Finance

This Circular provides for the management and use of related revenues and expenditures in the process of selecting investors to implement investment projects in the form of public-private partnerships (hereinafter referred to as PPP projects).

Organizations and individuals participating in or related to the selection of investors to implement PPP projects specified in Article 1 of this Circular.

The selected investor shall be responsible for remitting to the state budget the expenses in the selection of investors that have been allocated from the public investment capital and recurrent expenditure as prescribed in Clause 1, Article 6 of this Circular in accordance with the law on the state budget.

This Circular takes effect from February 15, 2025.

In case the documents referred to in this Circular are amended, supplemented or replaced, such amended, supplemented or replaced documents shall be complied with.

4.2. Decree 182/2024/ND-CP regulating the establishment, management and use of the Investment Support Fund

This Decree provides for the establishment, management and use of the Investment Support Fund (hereinafter referred to as the Fund).

This Decree applies to the Fund, enterprises established and operating under the laws of Vietnam that meet the criteria and conditions in this Decree and agencies, organizations and individuals related to the establishment, management and use of the Fund.

This Decree takes effect from the date of signing and promulgation, applicable from the fiscal year 2024.

4.3. Official Letter 6061/TCT-CS in 2024 on problems with foreign contractor tax issued by the General Department of Taxation

Request the Tax Department of Long An province to review the order, procedures and dossiers of application of tax exemption under the Agreement, in case the foreign contractor is subject to the application of the Double Taxation Avoidance Agreement and has submitted the dossier of application of the Agreement before the tax authority conducts the inspection, if the dossier is eligible for tax exemption under the Agreement, it is proposed that the Tax Department of Long An province study and handle the tax exemption dossier in accordance with the law.

This Circular applies to organizations and individuals involved in decisions on investment in bus stops and parking spots and determination of locations and sizes of rest stops, bus stops and parking spots on expressways.

This Circular takes effect from January 1, 2025.

For rest stops that have been approved and decided on their location and scale before the effective date of this Circular, they shall continue to comply with the approved contents.