

Legal Newsletter

No. 27 – April 2025 – Capable Counsel

I. Commercial sector

1.1. Decision 914/QD-BCT in 2025 applying temporary anti-dumping duties on galvanized steel products originating from China - Republic of Korea issued by the Minister of Industry and Trade

Temporary anti-dumping duty is applied to certain galvanized steel products originating from the People's Republic of China and the Republic of Korea classified under HS codes 7210.41.11, 7210.41.12, 7210.41.19, 7210.49.11, 7210.49.14, 7210.49.15, 7210.49.16, 7210.49.17, 7210.49.18, 7210.49.19, 7210.50.00, 7210.61.11, 7210.61.12, 7210.61.19, 7210.69.11, 7210.69.19, 7210.90.10, 7210.90.90, 7212.30.11, 7212.30.12, 7212.30.13, 7212.30.14, 7212.30.19, 7212.50.14, 7212.50.19, 7212.50.23, 7212.50.24, 7212.50.29, 7212.50.93, 7212.50.94, 7212.50.99, 7212.60.11, 7212.60.12, 7212.60.19, 7225.92.20, 7225.92.90, 7226.99.11, 7226.99.91 (case code: AD19) with the details stated in the Notice enclosed with this Decision.

Goods subject to provisional anti-dumping duties are a number of flat-rolled carbon steel products in coil form and not in coil form, containing carbon content of less than 0.60% by weight, coated, coated, plated or coated with anti-corrosion metals such as zinc or aluminum, or iron-based alloys, regardless of thickness and width.

Steel products that are coated, plated or coated with chromium or chromium oxide are not subject to anti-dumping duties. Galvanized steel products or zinc-aluminum alloys or magnesium-zinc-zinc alloys coated with chromium or chromium oxide are subject to the application of temporary anti-dumping duties.

Steel products that are coated, plated or galvanized by electrolysis are not subject to provisional anti-dumping duties.

Products that are stainless steel are not subject to the temporary anti-dumping duties.

This Decision takes effect 15 days after its issuance.

1.2. Decree 86/2025/ND-CP guiding the Law on Foreign Trade Management on trade remedies

This Decree details a number of articles of the Law on Foreign Trade Management on how to determine damage to the domestic manufacturing industry; anti-circumvention of trade remedies; grounds for conducting, order, procedures, time limit, contents and grounds for termination of investigation of trade remedy cases (hereinafter referred to as investigation); apply and review trade remedies; determination of subsidies and anti-subsidy measures; coordination responsibilities of relevant agencies in the course of investigation; handling trade remedies applied to Vietnam's exports.

Subjects of application

- State management agencies are competent to investigate, apply and handle trade remedies.
- Vietnamese traders, foreign traders, other domestic and foreign agencies, organizations and individuals involved in the investigation, application and handling of trade remedy measures.

This Decree takes effect from July 1, 2025.

The Government's Decree No. 10/2018/ND-CP dated January 15, 2018 detailing a number of articles of the Law on Foreign Trade Management on trade remedies shall expire from the effective date of this Decree.

1.3. Decree 89/2025/ND-CP amending Decree 92/2016/ND-CP regulating conditional business lines in the field of civil aviation

Amending and supplementing Clause 2, Article 12d of the Government's Decree No. 92/2016/ND-CP dated July 01, 2016 regulating conditional business lines in the field of civil aviation, which has been amended and supplemented by Clause 13, Article 1 of the Government's Decree No. 89/2019/ND-CP dated November 15, 2019 amending supplementing a number of articles of the Government's Decree No. 92/2016/ND-CP dated July 01, 2016 regulating conditional business lines in the field

of civil aviation and the Government's Decree No. 30/2013/ND-CP dated April 08, 2013 on air transport business and general aviation activities as follows:

"2. Types of aircraft imported into Vietnam shall be approved by one of the following organizations: the United States Federal Aviation Authority (FAA), the European Aviation Safety Agency (EASA), the Brazilian Aviation Authority, the Canadian Aviation Authority, the Russian Federal Aviation Authority, The United Kingdom Aviation Authority, the Civil Aviation Authority of China (CAAC) or the Ministry of Construction issued or recognized the Type Certificate."

This Decree takes effect from the date of signing.

1.4. Decision 1505/QD-UBND in 2025 announcing the list of administrative procedures in the field of domestic goods circulation under the management of the Department of Industry and Trade of Ho Chi Minh City

Announced together with this Decision a list of 08 administrative procedures in the field of domestic goods circulation under the management of the Department of Industry and Trade, including: 02 newly issued procedures and 06 amended and supplemented procedures.

The list of administrative procedures is posted on the website of the City People's Committee at <https://hochiminhcity.gov.vn/chinhquyen> (ANNOUNCEMENT OF ADMINISTRATIVE PROCEDURES, ADMINISTRATIVE PROCEDURES, ANNOUNCEMENT OF ADMINISTRATIVE PROCEDURES).

This Decision takes effect from May 2, 2025.

To annul the contents of announcement for procedures in the order of II.1, II.2, II.3, II.4, II.5 and II.6 in the list of administrative procedures promulgated together with Decision No. 3070/QD-UBND dated August 07, 2024 of the Chairman of the City People's Committee on the announcement of the list of administrative procedures in the field of gas trading, domestic circulation of goods under the management of the Department of Industry and Trade.

THE LIST OF NEWLY PROMULGATED ADMINISTRATIVE PROCEDURES FALLS UNDER THE RECEIVING AUTHORITY OF THE DEPARTMENT OF INDUSTRY AND TRADE



No.	Name of administrative procedure	Deadline for settlement	Location	Fees and charges
1	Grant of amendments and supplements to the Certificate of eligibility to act as a petrol and oil general agent under the issuance competence of the Department of Industry and Trade	Thirty (30) business days from the receipt of a valid dossier.	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the Ministry of Finance
2	Re-issuance of the Certificate of eligibility to act as a petrol and oil general agent under the issuance authority of the Department of Industry and Trade	Thirty (30) business days from the receipt of a valid dossier.	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the Ministry of Finance

THE LIST OF AMENDED AND SUPPLEMENTED ADMINISTRATIVE PROCEDURES FALLS UNDER THE RECEIVING COMPETENCE OF THE DEPARTMENT OF INDUSTRY AND TRADE

No.	Name of administrative procedure	Deadline for settlement	Location	Fees and charges
1	Issuance of Certificate of eligibility to act as a petrol and oil retailer	Thirty (30) business days from the receipt of a valid dossier.	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the Ministry of Finance
2	Grant of amendments and supplements to the Certificate of eligibility to	Thirty (30) business days from the	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the

	act as a petrol and oil retailer	receipt of a valid dossier.		Ministry of Finance
3	Re-issuance of the Certificate of eligibility to act as a petrol and oil retailer	Thirty (30) business days from the receipt of a valid dossier.	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the Ministry of Finance
4	Issuance of the Certificate of eligibility for petrol and oil retailing	Twenty (20) working days from the receipt of a valid application.	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the Ministry of Finance
5	Grant of amendments and supplements to the Certificate of eligibility for petrol and oil retailing	Twenty (20) working days from the receipt of a valid application.	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the Ministry of Finance
6	Re-issuance of the Certificate of eligibility for petrol and oil retailing	Twenty (20) working days from the receipt of a valid application.	Department of Industry and Trade (163 Hai Ba Trung, Vo Thi Sau Ward, District 3)	According to the regulations of the Ministry of Finance

1.5. Decision No. 1311/QĐ-BTP in 2025 on the price bracket of property auction services that are required by law to be sold through auction is issued by the Minister of Justice

To promulgate together with this Decision the price bracket for property auction services that are required by law to be sold through auction specified in Clause 1,

Article 4 of the Law on Property Auction is amended and supplemented according to Clause 2, Article 1 of the Law amending and supplementing a number of articles of the Law on Property Auction (hereinafter referred to as property auction service prices).

Subjects of application

- Persons who have auctioned property under the provisions of Clause 5, Article 5 of the Law on Property Auction, when conducting an auction of property which are required by law to be sold through auction specified in Clause 1, Article 4 of the Law on Property Auction, which is amended and supplemented under Clause 2, Article 1 of the amended Law. supplementing a number of articles of the Law on Property Auction, except for cases of property auction conducted by a property auction council established by a competent person.
- Organizations practicing property auction as prescribed in Clause 12, Article 5 of the Law on Property Auction.
- Other organizations and individuals involved in the case of property auction that are required by law to be sold through auction specified in Clause 1, Article 4 of the Law on Property Auction are amended and supplemented under Clause 2, Article 1 of the Law amending and supplementing a number of articles of the Law on Property Auction.

No.	Property value according to the reserve price/auction	Maximum price of property auction services
1	Less than 50 million VND	8% of the value of assets sold
2	From 50 million VND to 100 million VND	3.64 million VND + 7% on the difference in the value of the property according to the auction-winning price and the starting price
3	From over 100 million VND to 500 million VND	6.82 million VND + 6% on the difference in the value of the property according to the auction-winning price and the starting price



4	From over 500 million VND to 1 billion VND	14.18 million VND + 5% on the difference in the value of the property according to the auction-winning price and the starting price
5	From over 1 billion VND to 5 billion VND	22.64 million VND + 4% on the difference in the value of the property according to the auction-winning price and the starting price
6	From over 5 billion VND to 10 billion VND	32.45 million VND + 3% on the difference in the value of the property according to the auction-winning price and the starting price
7	From over 10 billion VND to 20 billion VND	38.41 million VND + 3% on the difference in the value of the property according to the winning auction price and the starting price
8	From over 20 billion VND to 50 billion VND	40.91 million VND + 3% on the difference in the value of the property according to the auction-winning price and the starting price
9	From over VND 50 billion to VND 100 billion	VND 50.00 million + 2% on the difference in the value of the property according to the auction-winning price and the reserve price
10	From over 100 billion VND to 300 billion VND	55.00 million VND + 2% on the difference in the value of the property according to the auction-winning price and the starting price
11	From over 300 billion VND	65.00 million VND + 1% on the difference in the value of the property

		according to the auction-winning price and the starting price
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II. Taxes, fees and charges

2.1. Decree 81/2025/ND-CP extends the deadline for paying excise tax on domestically manufactured or assembled cars

This Decree provides for the extension of the time limit for paying excise tax on domestically manufactured or assembled automobiles.

This Decree applies to: domestic automobile manufacturing or assembling enterprises; tax authorities; other relevant organizations and individuals.

Extension of the tax payment deadline for payable excise tax amounts arising from the tax periods of February, March, April, May and June 2025 for domestically manufactured or assembled automobiles. The extension period is from the end of the excise tax payment deadline in accordance with the law on tax administration to the end of November 20, 2025, specifically as follows:

- The deadline for paying payable excise tax arising from the tax period of February 2025 is no later than November 20, 2025.
- The deadline for paying payable excise tax arising from the tax period of March 2025 is November 20, 2025 at the latest.
- The deadline for paying payable excise tax arising from the tax period of April 2025 is November 20, 2025 at the latest.
- The deadline for paying payable excise tax arising from the tax period of May 2025 is November 20, 2025 at the latest.
- The deadline for paying payable excise tax arising from the tax period of June 2025 is November 20, 2025 at the latest.

Regulations for some cases:

- In case the taxpayer makes additional declarations of the tax declaration dossier of the extended tax period, leading to an increase in the payable excise tax amount and sends it to the tax authority before the expiration of

the extended tax payment time limit, the extended tax amount includes the additional payable tax amount due to the additional declaration.

- In case the taxpayer eligible for the extension of time limit declares and submits the excise tax return in accordance with current law, the payable excise tax amount arising from the excise tax return declared during the extended period has not yet been paid.
- In case an enterprise has branches and affiliated units that declare excise tax separately from the tax authority directly managing the branch or affiliated unit, the branches and affiliated units are also eligible for extension of the excise tax payment time limit. In case the branch or affiliated unit of the enterprise does not have automobile production or assembly activities, the branch or affiliated unit is not eligible for the extension of the excise tax payment time limit.

This Decree takes effect from the date of signing for promulgation to the end of December 31, 2025.

After the extension period under this Decree, the payment of excise tax on domestically manufactured or assembled automobiles shall comply with current regulations.

2.2. Decree 82/2025/ND-CP extending the deadline for payment of value-added tax, corporate income tax, personal income tax and land rent in 2025

This Decree provides for the extension of the time limit for payment of value-added tax, enterprise income tax, personal income tax and land rent.

Subjects of application specified in this Decree include: Taxpayers; tax authorities; tax officials; other relevant state agencies, organizations and individuals.

Taxpayers who directly declare and pay tax to the tax authority eligible for the extension shall send the written request for extension of tax and land rent payment (hereinafter referred to as the written request for extension) for the first time or replace it when detecting errors (by electronic method; send the paper copy directly to the tax authority or send it via postal service) according to the form at The Appendix promulgated together with this Decree shall be given to the tax authority for direct management of the entire tax and land rent amounts incurred in the

extended tax periods together with the time of submission of monthly (or quarterly) tax declaration dossiers in accordance with the law on tax administration. In case the written request for extension is not submitted together with the time of submission of the monthly (or quarterly) tax declaration dossier, the deadline for submission is May 30, 2025 at the latest, and the tax authority shall still extend the tax and land rent payment deadline for the arising periods extended before the time of submission of the written request for extension.

In case the taxpayer has extended amounts in different areas under the management of different tax authorities, the tax authority directly managing the taxpayer shall transmit information and send the written request for extension to the relevant managing tax authority.

Taxpayers shall determine and take responsibility for the request for extension to ensure that the right subjects are eligible for extension under this Decree. If the taxpayer sends the written request for extension to the tax authority after May 30, 2025, he or she shall not be entitled to extend the time limit for payment of tax and land rent as prescribed in this Decree. In case the taxpayer makes additional declarations of the tax declaration dossier of the extended tax period, leading to an increase in the payable amount and sends it to the tax authority before the expiration of the extended tax payment time limit, the extended tax amount includes the additional payable amount due to the additional declaration. If the taxpayer makes additional tax declaration dossiers of the extended tax period after the expiration of the extended tax payment time limit, the additional payable amount due to the additional declaration shall not be extended.

The tax authority is not required to notify the taxpayer of the acceptance of the extension of the tax and land rent payment deadline. In case during the extension period, the tax authority has grounds to determine that the taxpayer is not eligible for the extension, the tax authority shall notify the taxpayer in writing of the non-extension and the taxpayer must fully pay the tax, land rent and late payment interest during the extended period into the state budget. If, after the expiration of the extension period, through inspection and examination, the competent state agency detects that the taxpayer is not eligible for the extension of the tax or land rent payment time limit as prescribed in this Decree, the taxpayer shall have to pay the outstanding tax amount, fines and late payment interest into the state budget.

Late payment interest shall not be calculated for the tax and land rent amounts that are extended during the period of extension of the payment time limit (including the case where the taxpayer sends the written request for extension to the tax authority after submitting the tax declaration dossier as prescribed in Clause 1 of this Article and in case the competent authority passes the inspection and inspection determines that taxpayers eligible for extension have additional payable amounts of extended tax periods). In case the tax authority has calculated late payment interest (if any) for tax dossiers eligible for extension under the provisions of this Decree, the tax authority shall make adjustments without calculating late payment interest.

Investors of capital construction works and work items funded by the state budget and payments from the state budget for capital construction works of ODA-funded projects subject to value-added tax when carrying out payment procedures with the State Treasury must enclose notices of tax authorities that have receipt of the written request for extension or the written request for extension with certification sent to the tax authority of the contractor executing the work. The State Treasury shall, based on the dossier sent by the investor, not yet deduct VAT during the extension period. Upon the expiration of the extension period, the contractor must fully pay the extended tax amount as prescribed.

This Decree takes effect from the date of signing for promulgation to the end of December 31, 2025.

After the extension period under this Decree, the time limit for payment of tax and land rents shall comply with current regulations.

2.3. Circular 15/2025/TT-BTC stipulating the collection rate, regime of collection and payment of fees for issuance of archival practice certificates issued by the Minister of Finance

This Circular prescribes the collection rate, regime of collection and payment of fees for issuance of archival practice certificates.

This Circular applies to fee payers; organize the collection of fees; other organizations and individuals involved in the collection and payment of fees for issuance of archival practice certificates.

Fee payers under the provisions of this Circular are individuals who carry out procedures for issuance or re-issuance of archival practice certificates in accordance with the law on archival practice.

The fee rates for issuance of archival practice certificates are as follows:

- Issuance of archival practice certificates: 300,000 VND/certificate.
- Re-issuance of archival practice certificates: 200,000 VND/certificate.
- In case of re-issuance of archival practice certificates due to the fault of state agencies or changes in the boundaries of administrative units as prescribed by competent authorities, they are not required to pay the fee for re-issuance of archival practice certificates as prescribed in this Circular.

This Circular takes effect from July 1, 2025.

Other contents related to the collection, remittance, receipt and publicity of the fee collection regime not mentioned in this Circular shall comply with the provisions of the Law on Fees and Charges; Decree No. 120/2016/ND-CP dated August 23, 2016 of the Government detailing and guiding the implementation of a number of articles of the Law on Fees and Charges; Decree No. 82/2023/ND-CP dated November 28, 2023 of the Government amending and supplementing a number of articles of the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 detailing and guiding the implementation of a number of articles of the Law on Fees and Charges; Law on Tax Administration; Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government detailing a number of articles of the Law on Tax Administration; Decree No. 91/2022/ND-CP dated October 30, 2022 of the Government amending and supplementing a number of articles of the Government's Decree No. 126/2020/ND-CP dated October 19, 2020 detailing a number of articles of the Law on Tax Administration; Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government regulating administrative procedures in the field of State Treasury; Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government regulating invoices and documents; Decree No. 70/2025/ND-CP dated March 20, 2025 of the Government amending and supplementing a number of articles of the Government's Decree No. 123/2020/ND-CP dated October 19, 2020 regulating invoices and documents and Circular No. 78/2021/TT-BTC dated September 17, 2021 of the Minister of Finance guiding the implementation of a number of articles



of the Law on Tax Administration dated September 13 in June 2019, Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government regulating invoices and documents.