

LEGAL NEWSLETTER

No. 24 – January 2025 – Capable Counsel

I. Commercial sector

1.1. Decree 01/2025/ND-CP amending Decree 107/2018/ND-CP on rice export business

Amending and supplementing a number of articles of Decree No. 107/2018/ND-CP as follows:

- Clause 3 of Article 3 is added as follows: "*Traders with certificates of eligibility for rice export business may only be entrusted with export or receive export entrustment from traders with certificates of eligibility for rice export business.*"
- Point h, Clause 1, Article 8 is added as follows: "*In case after 45 days from the date the Ministry of Industry and Trade issues a document urging traders to export rice, the Ministry of Industry and Trade does not receive the trader's report as prescribed in Clauses 1 and 2, Article 24 of this Decree.*"
- To amend Point a, Clause 2, Article 8.
- Supplementing Clause 4, Article 8.
- To amend and supplement Clause 2, Article 20.
- To amend Point a, Clause 1, Article 22.
- Supplementing Point c, Clause 4, Article 22.
- To amend Point d, Clause 6, Article 22.
- To amend Clause 3, Article 24.

Clause 6 of Article 24 is annulled.

The phrase "and the State Bank of Vietnam" is deleted in Clause 1, Article 27.

This Decree takes effect from March 1, 2025.

1.2. Circular 03/2025/TT-BTC guiding the financial regime in property auction activities; stipulating the collection, expenditure, management and use of proceeds from the sale of dossiers of invitation to participate in auctions and deposits of auction participants shall not be received back in accordance with the law on property auction promulgated by the Minister of Finance

This Circular provides guidance on the financial regime in property auction activities; stipulating the collection, expenditure, management and use of proceeds from the sale of auction invitation dossiers and deposits of auction participants shall not be returned in accordance with the law on property auction when auctioning the assets specified in Clause 1, Article 4 of the Law on Property Auction (amended, supplemented in Clause 2, Article 1 of the Law amending and supplementing a number of articles of the Law on Property Auction).

Subjects of application:

- Persons who have auctioned property in accordance with the law on property auction.
- Property auction practice organizations in accordance with the law on property auction, including: Property auction service centers and property auction enterprises.
- The Property Auction Council shall be established in accordance with law.
- Organizations in which the State owns 100% of charter capital established by the State Bank of Vietnam to handle bad debts of credit institutions (hereinafter referred to as bad debt trading and settlement organizations) in case the bad debt trading and settlement organizations auction their own assets according to the provisions of Clause 2, Article 64 of the Law on Property Auction (amended at Point c, Clause 45, Article 1 of the Law amending and supplementing a number of articles of the Law on Property Auction).
- Other relevant organizations and individuals.

This Circular takes effect from January 22, 2025.

This Circular replaces the Circular No. 48/2017/TT-BTC dated May 15, 2017 of the Minister of Finance regulating the financial regime in property auction activities.

To annul the Circular No. 137/2010/TT-BTC dated September 15, 2010 of the Minister of Finance regulating the determination of reserve prices of auctioned state property and the financial regime of the Property Auction Council.

The auctioned property seller shall inspect and supervise the auction organization process (including the collection of deposits from auction participants that are not entitled to return in accordance with the law on auction) according to the provisions of Article 47 of the Law on Property Auction.

In case the legal documents invoked in this Circular are amended, supplemented or replaced by other legal documents, the provisions of such amended, supplemented or replaced documents shall apply.

1.3. Circular 05/2025/TT-BKHDT guiding the construction of eco-industrial parks issued by the Minister of Planning and Investment

This Circular details the construction of eco-industrial parks and relevant forms specified in Articles 2, 36, 37, 38, 40, 41, 42, 43, 44, 53 of the Government's Decree No. 35/2022/ND-CP dated May 28, 2022 regulating the management of industrial parks and economic zones (hereinafter referred to as Decree No. 35/2022/ND-CP).

This Circular applies to state management agencies, organizations and individuals involved in the construction, development, certification, revocation and re-certification of eco-industrial parks and eco-enterprises.

This Circular takes effect from March 15, 2025.

II. Taxes, fees and charges sector

2.1. Decision 32/QD-TCT on the Framework Program on updating knowledge of tax procedure service practice in 2025 issued by the General Director of Taxation

To promulgate together with this Decision the Framework Program on updating knowledge of tax procedure service practice in 2025.

Subjects of knowledge update: Tax agent staff; Persons registering to practice tax procedure services. In case the person who is granted the certificate of practicing tax procedure services in 2024 and 2025 registers to practice during the period from the date of issuance of the certificate to December 31, 2025, it is not mandatory to update the knowledge in 2025.

Knowledge update time: Minimum 24 hours in a year.

This framework program regulates the volume of knowledge and the duration of knowledge update for subjects who update knowledge in 2025.

Units are allowed to organize the updating of knowledge of practicing tax procedure services based on this knowledge update framework program and the progress and results of promulgation of legal documents related to the content of knowledge update in 2025 to develop the program, documents and plans to organize knowledge update classes in 2025; It is possible to organize some contents of each knowledge section or combine some contents of the knowledge sections of the program, but the number of hours of knowledge update calculated for each knowledge section for each class must be clearly specified.

This Decision takes effect from the date of signing. Heads of units affiliated to the General Department of Taxation and organizations and individuals involved in the updating of knowledge of tax procedure service practice shall be responsible for the implementation of this Decision.

2.2. Circular 01/2025/TT-BCT regulating tariff quotas for import of salt and poultry eggs issued by the Minister of Industry and Trade

The import tariff quota of salt and poultry eggs in 2025 shall be allocated according to the method specified in Article 9 of the Government's Decree No. 69/2018/ND-CP dated May 15, 2018 detailing a number of articles of the Law on Foreign Trade Management and Article 15 of the Circular No. 12/2018/TT-BCT dated June 15, 2018 of the Minister of Industry and Trade regulating expenditures a number of articles of the Law on Foreign Trade Management and the Government's Decree No. 69/2018/ND-CP dated May 15, 2018 detailing a number of articles of the Law on Foreign Trade Management.

The tariff quota for import of salt is assigned to traders who directly use it as raw materials for the production of medicines, medical products and as raw materials for chemical production.

Import tariff quotas for poultry eggs are allocated to traders wishing to import.

The time to start allocating tariff quotas for the import of salt as raw materials for the production of drugs and medical products in 2025 is from the effective date of this Circular.

This Circular takes effect from March 2, 2025 to the end of December 31, 2025.

2.3. Circular 06/2025/TT-BTC amending Circulars regulating charges and fees issued by the Minister of Finance

Amending and supplementing Article 3 of Circular No. 33/2018/TT-BTC dated March 30, 2018 of the Minister of Finance stipulating the collection rate, regime of collection, payment and management of fees for appraisal of issuance of international travel service business licenses and domestic travel service business licenses; fees for appraisal of the issuance of tour guide cards; fees for issuance of licenses for establishment of representative offices in Vietnam of foreign travel service enterprises.

Amending and supplementing Article 3 of Circular No. 34/2018/TT-BTC dated March 30, 2018 of the Minister of Finance stipulating the collection rate, regime of collection, payment and management of fees for appraisal and recognition of the class of tourist accommodation establishments and other tourism service establishments meeting the standards for serving tourists.

Amending and supplementing Clauses 1 and 2, Article 3 of the Circular No. 94/2021/TT-BTC dated November 02, 2021 of the Minister of Finance stipulating the collection rate, regime of collection, remittance, management and use of fees for technical safety registration and inspection of fishing vessels and inspection of fishery equipment; fees for appraisal and certification of origin of aquatic raw materials; fees for appraisal of conditional business in the field of fisheries; fees for issuance of licenses for exploitation and fishery activities.

This Circular takes effect from March 10, 2025.

In case the legal documents mentioned in this Circular are amended, supplemented or replaced, the newly amended, supplemented or replaced documents shall apply.

2.4. Decision 108/QD-TCT in 2025 on the process of automatic personal income tax refund issued by the General Director of Taxation

The process of automatic personal income tax refund stipulates the order and procedures for tax authorities to process personal income tax refund dossiers of individuals directly finalizing tax who request a refund on the personal income tax finalization declaration.

This process is applied to tax authorities at all levels nationwide.

For personal income tax refund dossiers of individuals directly making tax finalization received before the effective date of this Decision and during the period of IT application, the function of satisfying the processing of PIT refund dossiers according to this Procedure has not been fully supported. tax authorities at all levels continue to process dossiers according to the guidance in the Tax refund process issued together with Decision No. 679/QD-TCT dated May 31, 2023 of the General Director of Taxation.

This Decision takes effect from the date of signing. Heads of tax agencies at all levels shall be responsible for the implementation of this Decision.

This process replaces the regulations on processing personal income tax refund dossiers of individuals directly finalizing tax in the Tax Refund Process issued together with Decision No. 679/QD-TCT dated May 31, 2023 of the General Director of Taxation.

III. Labor – salary sector

3.1. Circular 02/2025/TT-BYT stipulating codes and standards for nursing, midwifery and medical technical titles issued by the Minister of Health

This Circular prescribes codes and standards for professional titles of nursing, midwifery and medical technicians.

This Circular does not apply to private medical establishments.

This Circular takes effect from March 1, 2025.

Joint Circular No. 26/2015/TTLT-BYT-BNV dated October 7, 2015 of the Minister of Health and the Minister of Home Affairs stipulating codes and standards for professional titles of nursing, midwifery and medical technicians shall cease to be effective from the effective date of this Circular.

To annul Article 3; the phrase "class IV nursing, class IV midwifery, class IV medical technology" in Article 7; Clause 4, Article 8 of Circular No. 03/2022/TT-BYT dated April 26, 2022 of the Minister of Health amending and supplementing a number of regulations on standards for professional titles of public employees in the health sector from the effective date of this Circular.

Public employees with intermediate qualifications who have been recruited and appointed to the professional titles of class IV nursing, class IV midwifery and class IV medical technicians as prescribed by law before the effective date of this Circular must be standardized to achieve the college level in the right specialty. group of training disciplines as prescribed before January 1, 2028. In case a public employee is sent to study to attain a college degree but does not participate in the study or the learning results are unsatisfactory, the agency or unit employing the public employee shall report to the agency or unit managing the public employee for consideration of rearranging other work.

Public employees who have a bachelor's degree in nursing specializing in obstetrics, midwifery, obstetrics and gynecology before January 1, 2024 who are appointed and ranked by competent authorities in the professional title of midwife class III are determined to meet the criteria of the title of midwife class III, in case of consideration for promotion to the title of class II midwife, it must meet the regulations on training qualifications of the class II midwife professional title specified in Article 8 of this Circular.

Public employees who have been appointed to the titles of nursing, midwifery or medical technician in accordance with law before the effective date of this Circular shall be determined to meet the regulations on professional and professional standards of the nursing professional title, midwifery and medical technicians corresponding to the appointed professional titles without having to complete them according to the provisions of this Circular.

3.2. Circular 02/2025/TT-BLDTBXH stipulating the regime of statistical reporting on the Labor, War Invalids and Social Affairs sector issued by the Minister of Labor, War Invalids and Social Affairs

This Circular stipulates the statistical reporting regime of the Labor, War Invalids and Social Affairs sector in order to collect statistical information in the system of statistical indicators of the Labor, War Invalids and Social Affairs sector issued in Circular 04/2024/TT-BLDTBXH dated May 6, 2024 of the Minister of Labor, War Invalids and Social Affairs.

The regime of statistical reporting on the Labor, War Invalids and Social Affairs sector applies to units affiliated to the Ministry of Labor, War Invalids and Social Affairs; Departments of Labor, War Invalids and Social Affairs of provinces and centrally-run cities and other relevant organizations and individuals.

The reporting term is 01 year, calculated from January 1 to December 31 of the reporting year.

This Circular takes effect from February 25, 2025.

From the effective date of this Circular, Circular No. 15/2019/TT-BLDTBXH dated September 18, 2019 of the Minister of Labor, War Invalids and Social Affairs regulating the regime of statistical reporting in the Labor, War Invalids and Social Affairs sector expires.

3.3. Circular 01/2025/TT-BLDTBXH stipulating the adjustment of monthly salaries and incomes for which social insurance premiums have been paid issued by the Minister of Labor, War Invalids and Social Affairs

Subjects of adjustment of salaries for which social insurance premiums have been paid as prescribed in Clauses 1 and 2, Article 10 of Decree No. 115/2015/ND-CP include:

- Employees who are subject to the salary regime prescribed by the State start participating in social insurance from January 01, 2016 onwards, enjoy pensions, lump-sum allowances upon retirement, lump-sum social insurance or die and their relatives are entitled to lump-sum survivorship allowances

during the period from January 01, 2025 to January 1, 2025 December 31, 2025.

- Employees who pay social insurance premiums according to the salary regime decided by the employer, enjoy pensions, lump-sum allowances upon retirement, lump-sum social insurance or die and their relatives are entitled to lump-sum survivorship allowances during the period from January 01, 2025 to December 31, 2025.

Subjects of adjustment of monthly income for which social insurance premiums have been paid according to the provisions of Clause 2, Article 4 of Decree No. 134/2015/ND-CP are participants in social insurance who voluntarily enjoy pensions, lump-sum allowances upon retirement, lump-sum social insurance or die and their relatives are entitled to lump-sum survivorship allowances during the period from January 1, 2025 until December 31, 2025.

The monthly salary on which social insurance premiums have been paid for the subjects specified in Clause 1, Article 1 of this Circular shall be adjusted according to the following formula:



$$\begin{array}{l} \text{Monthly salary on} \\ \text{which social} \\ \text{insurance premiums} \\ \text{are based after} \\ \text{adjustment of each} \\ \text{year} \end{array} = \begin{array}{l} \text{Total monthly salary} \\ \text{on which social} \\ \text{insurance premiums} \\ \text{are based each year} \end{array} \times \begin{array}{l} \text{Adjustment of} \\ \text{salaries on which} \\ \text{social insurance} \\ \text{premiums have} \\ \text{been paid in the} \\ \text{corresponding} \\ \text{year} \end{array}$$

The monthly income on which social insurance premiums have been paid for the subjects specified in Clause 2, Article 1 of this Circular shall be adjusted according to the following formula:

$$\begin{array}{l} \text{Monthly income on} \\ \text{which voluntary} \\ \text{social insurance} \\ \text{premiums are} \\ \text{based after} \\ \text{adjustment of each} \\ \text{year} \end{array} = \begin{array}{l} \text{Total monthly} \\ \text{income on} \\ \text{which social} \\ \text{insurance} \\ \text{premiums are} \\ \text{based each year} \end{array} \times \begin{array}{l} \text{Adjustment of monthly} \\ \text{income on which social} \\ \text{insurance premiums} \\ \text{have been paid in the} \\ \text{corresponding year} \end{array}$$

This Circular takes effect from February 28, 2025; the provisions of this Circular apply from January 01, 2025.

Circular No. 20/2023/TT-BLDTBXH dated December 29, 2023 of the Minister of Labor, War Invalids and Social Affairs stipulating the adjustment of monthly salaries and incomes for which social insurance premiums have expired from the effective date of this Circular.

3.4. Decision 175/QĐ-UBND in 2025 approving the internal process of handling administrative procedures in the field of foreign workers working in Vietnam within the scope of State management of the Department of Labor, War Invalids and Social Affairs of Hanoi City

Approving together with this Decision 03 internal processes for handling administrative procedures in the field of foreign workers working in Vietnam within the scope of state management functions of the Department of Labor, War Invalids

and Social Affairs of Hanoi City, of which: 01 internal process for handling administrative procedures under the general jurisdiction of the Department of Labor and Trade military and social affairs and district-level People's Committees; 02 internal processes for handling administrative procedures under the jurisdiction of the district-level People's Committee in Hanoi city.

Abolishing 03 internal processes for handling administrative procedures in the field of foreign workers working in Vietnam within the scope of state management functions of the Department of Labor, War Invalids and Social Affairs of Hanoi City, of which: 01 process is under the general jurisdiction of the Department of Labor, War Invalids and Social Affairs and the district-level People's Committee; 02 processes are under the jurisdiction of the district-level People's Committee in Hanoi city.

This Decision takes effect from the date of signing.

Internal processes in handling administrative procedures fall under the general jurisdiction of the Department of Labor, War Invalids and Social Affairs and the district-level People's Committee in Hanoi city (01 process).

No.	Name of internal process	Ampersand
1.	Certification of employees not subject to work permits	QT-01

Internal processes in handling administrative procedures are under the jurisdiction of district-level People's Committees in Hanoi city (02 processes).

No.	Name of internal process	Ampersand
1	Re-issuance of work permits for foreign workers working in Vietnam	QT-02
2	Extension of work permits for foreign workers working in Vietnam	QT-03

3.5. Circular 01/2025/TT-BNV guiding the implementation of policies and regimes for cadres, civil servants, public employees and employees in the implementation of

the organizational arrangement of the political system promulgated by the Minister of Home Affairs

This Circular guides the implementation of policies and regimes for cadres, civil servants, public employees and employees in agencies, organizations and units specified in Article 1 of Decree No. 178/2024/ND-CP in the process of reorganizing the apparatus and administrative units at all levels of the political system, including: how to determine the time and monthly salary to calculate the entitlement to policies and regimes; how to calculate policy entitlements for people who retire early; the method of calculating the severance policy for cadres and civil servants and commune-level cadres and civil servants; how to calculate the entitlement to the severance policy for public employees and employees and implement the policy on training and retraining to improve the qualifications of cadres, civil servants and public employees after the arrangement.

Subjects of application: Cadres, civil servants, public employees; commune-level cadres and civil servants and employees specified at Points a, b and c, Clause 1, Article 2 of Decree No. 178/2024/ND-CP.

The time of decision on organizational restructuring of the competent authority is the effective time of the document promulgated by the competent agency of the Party, the State and socio-political organizations on the organizational arrangement of the apparatus and the arrangement of administrative units.

This Circular takes effect from the date of signing. The policies and regimes specified in this Circular shall be calculated from January 1, 2025.