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### **NEWLY ISSUED LEGAL DOCUMENTS IN DECEMBER**

## 1. Novelties on Vietnamese workers working abroad under contracts

On 10/12/2021, the Government issued Decree 112/2021/ND-CP (“**Decree 112/2021**”) detailing a number of articles and measures to implement the Law on Vietnamese Guest Workers with the following notable points:

### 1.1 Increase the amount that service businesses must deposit

According to Article 23 of Decree 112/2021, service businesses must pay a deposit of VND2 billion at a bank or foreign bank branch legally established and operating in Vietnam.

Thus, compared with Decree 38/2020/ND-CP, the deposited amount for businesses operating in the field of sending Vietnamese workers to work abroad under contracts is increased from 1 billion to VND 2 billion.

In addition, Decree 112/2021 also adds that a service business that assigns a branch to perform the service of sending Vietnamese workers to work abroad must deposit an additional VND 500 million for each branch.

For Vietnamese enterprises sending Vietnamese workers aboard to train and improve their expertise and skills, they must pay a deposit equal to 10% of economy class one-way airfare from the workplace to Vietnam calculated according to the number of workers sent abroad under apprenticeship contracts.

### 1.2 The deposit ceiling employees pay to service businesses

According to Article 29 of Decree 112/2021, service businesses and employees will agree on the bank to receive deposits, and the deposited

amount must not exceed the prescribed ceiling and must be clearly stated in the contract under which Vietnamese workers are sent abroad (Contract). The specific deposit ceiling is as follows:

- Taiwan market (China): VND 12 million for industries and trades (except for crew members on offshore fishing vessels and transport ships who do not have to pay deposits).
- Korean market: VND 36 million for industries and trades (except for crew members on offshore fishing vessels and transport ships who do not have to pay deposits).
- Japanese market, countries in the Americas, Southeast Asia, Middle East: no deposit required.
- Other countries and regions: a deposit equivalent to the fair of a one-way economy class air ticket from the workplace to Vietnam (except for crew members on offshore fishing vessels and transport ships who do not have to pay deposits).

The deposit is only made after the service business and the employee have signed the contract and the employee has been accepted by the foreign party or granted a visa to enter the target country or territory.

### 1.3 The cases where service businesses and employees can get their deposits back

- According to Article 25.3 of Decree 112/2021, service businesses may receive their deposits back in the following cases:

(i) The business fails to submit an application for a license to operate in the field of sending Vietnamese workers to work abroad under a contract (the License).

(ii) The business is not licensed or has made a deposit in another account and requested to close the account receiving such deposit, or the service business has been dissolved.

(iii) The business has fully performed its obligations in the service of sending Vietnamese workers to work abroad after the License has been returned or revoked.

(iv) The business ceases to assign its branch with the task of sending Vietnamese workers to work abroad, or the branch terminates its operation.

- Article 32.1 of Decree 112/2021 stipulates the cases in which the employee may receive a refund of the deposit from the service business:

(i) The employee fulfills contractual obligations or terminates the contract ahead of time without causing damage to the business.

(ii) The employee unilaterally terminates the Contract when he is abused, forced to work by the employer or when there is a clear and direct threat to his life, health, or when he is sexually harassed during the time of working abroad.

(iii) The employee has paid the deposit but the business cannot send the worker to work abroad within the committed time limit or the time limit for exit from Vietnam has expired and the employee no longer needs to work abroad.

(iv) Cases where the employee does not cause damage to the business.

(v) The deposit balance after compensating for the damage to the business due to the employee's fault under the Contract.

### 1.4 3 cases in which service businesses having their licenses for sending Vietnamese workers to work abroad revoked

According to Article 10 of Decree 112/2021, the license for sending Vietnamese workers abroad to work under a contract will be revoked in the following three cases:

(1) When the competent authorities that issue the the documents in the application file for a License confirm in writing that the information declared in the application file for a License is fake.

- (2) When the service business fails to maintain the conditions for License-granting under the contract or commits any acts prohibited in the field of sending Vietnamese workers abroad to work under the contract or causes serious damage, either physical or mental, to employees due to the business' failure to fulfill their obligations under the Law on Vietnamese Guest Workers.
- (3) When a service business fails to send Vietnamese workers to work abroad for 24 consecutive months without being due to natural disasters, epidemics, wars, political instability, economic recession or due to other force majeure events which render the foreign party unable to receive the workers.

Decree 112/2021 takes effect from 01/01/2022, replacing Decree 38/2020/ND-CP and Joint Circular 17/2007/TTLT-BLDTBXH-NHNNVN.

## 2. Novelties on working time and break time for seasonal workers

On 15/12/2021, the Ministry of Labor, War Invalids and Social Affairs issued Circular 18/2021/TT-BLDTBXH ("**Circular 18/2021**") stipulating working time and break time for workers doing seasonal production jobs, processing jobs under goods orders with the following novelties:

### 2.1 General application of the total number of standard working hours and overtime hours

Compared with Circular 54/2014/TT-BLDTBXH, Circular 18/2021 has removed the regulation on applying the total number of standard working hours and overtime hours to employees doing particularly heavy, harmful or hazardous jobs, instead generally applying the total number of standard working hours and overtime hours to all seasonal jobs, specifically as follows:

- The total number of standard working hours and overtime hours in a day must not exceed 12 hours.
- The total number of standard working hours and overtime hours in a week should not exceed 72 (*currently 64 hours/week; especially for employees doing particularly heavy,*

*hazardous and dangerous occupations and jobs, no more than 48 hours*).

- The total number of overtime hours in a month must not exceed 40 (*currently 32 hours/month; especially for employees doing particularly heavy, hazardous and dangerous occupations and jobs, no more than 24 hours*).
- Total overtime hours in a year for each employee must not exceed 300 hours.

### 2.2 Employees who work on public or New Year holidays are no longer entitled to compensatory leave

According to Circular 54/2015/TT-BLDTBXH, if an employee works on public holidays, New Year's Day, annual leave days, and other paid holidays, he/she will be entitled to compensatory leave. However, Circular

18/2021 has abolished the regulation on compensatory leave, instead, the employer must arrange for the employee to take public holidays, New Year's Day, annual leave and other paid days off as prescribed. Therefore, if the employee has to work on public holidays and New Year's days, he/she

will not be arranged to take compensatory leave but will be entitled to overtime pay for that working day.

Circular 18/2021 will take effect from 01/02/2022, replacing Circular 54/2014/TT-BLDTBXH

### 3. Guidelines for identifying and reporting spam messages, spam calls and spam emails

On 13/12/2021, the Ministry of Information and Communications issued Circular 22/2021/TT-BTTTT ("**Circular 22/2021**") detailing a number of articles of Decree 91/2020/ND-CP on fighting spam messages, spam email, spam calls, notably the criteria for identifying and reporting spam messages, spam calls, spam emails as well as the regulation on sending the first and only message for advertisement subscription.

#### 3.1 Criteria for identifying spam messages, spam calls, spam emails

According to Article 4 of Circular 22/2021, spam messages, spam calls and spam emails will be identified based on the following criteria:

- Spam messages are identified based on the criteria: (i) frequency (number of messages sent from the same source in a period of time), (ii) usage behavior and characteristics, and (iii) spam message samples collected and shared by telecommunications enterprises.
- Spam calls are identified based on (i) the frequency (the number of calls made from the same source in a period of time) and (ii) the usage behavior and characteristics.
- For spam emails, identification criteria include (i) delivery frequency (number of emails sent from an email address over a period

of time), (ii) usage behavior and characteristics, and (iii) the technology used to send or receive mail.

#### 3.2 How to report spam messages, spam calls and spam emails

According to Article 5 of Circular 22/2021, users can report and provide evidence to the System in charge of receiving reports of spam messages, spam emails and spam calls:

- For spam messages, the user composes a message with the syntax: **S** [Distribution source][Spam message content]; or **S** (Distribution source)(Spam message content) and **send it to 5656**.
- For spam calls, the user composes a message with the following syntax: **V** [Distribution source][Content of spam call]; or **V** (Distribution source)(Content of spam call) and **send it to 5656**.

- For spam emails, users can report and provide evidence of spam emails by forwarding spam emails to the email address: [chongthurac@vncert.vn](mailto:chongthurac@vncert.vn).
- In addition, users can report spam messages, spam calls, spam emails according to the instructions at website [thongbaorac.ais.gov.vn](http://thongbaorac.ais.gov.vn) or via call center or application.

### 3.3 The advertiser is only allowed to send the first and sole advertising message to a phone number

Circular 22/2021 stipulates that advertisers are only allowed to send the first and sole advertising message to a phone number within the period from 7am to 10pm. In 24 hours from the time of sending the message, if the user does not respond, the advertiser is not allowed to send any advertising or

promotional messages to that phone number. At the same time, the advertiser must be responsible for sending a copy of that advertising message to number 5656 and synchronizing the registration data for refusing to receive the first and sole advertising message into the management system “Non-advertising list”.

In addition, if users do not want to receive advertising messages and calls, users can text with the following syntax: **DK DNC S to 5656** (*do not receive advertising messages*); **DK DNC V send 5656** (*do not receive advertising calls*); **DK DNC sends 5656** (*do not accept both SMS and advertising calls*), or unsubscribes via website [khongquangcao.ais.gov.vn](http://khongquangcao.ais.gov.vn) or call center or application.

Circular 22/2021 will take effect from 01/3/2022.

## 4. Novelties on sanctioning administrative violations in the field of planning and investment

On 28/12/2021, the Government issued Decree 122/2021/ND-CP (“**Decree 122/2021**”) stipulating penalties for administrative violations in the field of planning and investment. Decree 122/2021 takes effect from 01/01/2022, replacing Decree 50/2016/ND-CP.

Compared with Decree 50/2016/ND-CP, Decree 122/2021 is issued in the direction of increasing the penalty level for violations and adding a number of new regulations on violations in the field of planning and investment, specifically as follows:

### 4.1 Expanding the governing scope

Compared with Decree 50/2016/ND-CP, Decree 122/2021 has expanded the governing scope for administrative violations in the field of planning and investment such as: investment in the form of public-private partnership (PPP); bidding for selection of investors

to implement investment projects using land; and the field of planning.

### 4.2 Maximum fines for administrative violations

- For the field of investment and bidding, VND 300 million.



- For the field of business registration, VND 100 million.
- For the planning field, VND 500 million.

This fine level applies to organizations, for individuals who commit violations, the fine level is equal to ½ of the above-mentioned amount.

#### 4.3 Statute of limitations for sanctioning administrative violations

According to Article 5.1 of Decree 122/2021, the statute of limitations for sanctioning administrative violations in the fields of investment, bidding, and business registration is 1 year; 2 years for the planning field.

#### 4.4 Add novelties on violations in the field of planning and investment

Compared with Decree 50/2016/ND-CP, Decree 122/2021 has added novelties on the violations in the field of planning and investment:

- *Violations in the field of bidding for selecting investors to implement investment projects using land* (Articles 39 to 42) will be subject to a fine ranging from 20 million to VND 150 million, specifically as follows:
  - ✓ Violations against the regulation on preparation and approval of lists of investment projects using land that do not satisfy the conditions for projects using land as prescribed by law on bidding shall be subject to a fine ranging from 20 million to VND 30 million.

- ✓ Violations against the regulation on bidding documents and dossiers of requirements shall result in a fine ranging from 20 million to VND 50 million.

- ✓ Violations against the regulation on investor selection and evaluation of bidding documents and proposals will result in a fine ranging from 20 million to VND 150 million.

- ✓ Violations in the contract for selecting investors to implement an investment project using land will result in a fine ranging from 20 million to VND 70 million.

- *Violations in the field of planning* (Articles 70 to 72) will be subject to a fine ranging from 30 million to VND 500 million, such as: violation of the reporting regime and providing planning information will be subject to a fine of up to VND 150 million, and violations on planning and adjustment are subject to a fine of up to VND 500 million.

- *Violations in the field of PPP investment* (Articles 23 to 31) will be subject to a fine ranging from 20 million to VND 150 million, such as: violations on PPP project implementation will be subject to a maximum fine of VND 100 million, and violating regulations in the process of selecting investors for PPP projects will be subject to a fine of up to VND 150 million.

#### 4.5 Increase the level of penalties for violations of enterprises

Compared with Decree 50/2016/ND-CP, violations in the field of business registration specified in Decree 122/2021 are subject to higher levels of penalties, typically:

- Acts of making dishonest or inaccurate declarations in the business registration dossier shall be fined between 20 million and VND 30 million for *(the old rate was from 10 million to VND 15 million)*.
- Acts of intentionally and incorrectly evaluating assets to be contributed as capital shall be fined from 30 million to VND 50 million *(the old rate was from 20 million to VND 30 million)*.
- Doing business in the form of an enterprise without registering its establishment is subject to a fine ranging from 50 million to VND 100 million *(the old rate was from 20 million to VND 30 million)*.
- Acts of false declaration of charter capital shall be fined from 20 million to VND 100 million *(the old rate was from 10 million to VND 20 million for acts of failing to register changes with the business registration agency when not contributing enough capital)*.



GV Lawyers would like to introduce the article by a Lawyer **Le Quang Vy**, Partner of GV Lawyers and Paralegal **Nguyen Thong Cam Tu** titled **“Vietnamese National Anthem seen from Intellectual Property Law to practical application”** posted on The Sai Gon Times Issue No. 52-2021 (1,619) dated 23 December 2021.

The work *“Tien Quan Ca”* by Van Cao as a composer is the national anthem of Vietnam. It is known that the family of the late composer Van Cao donated this song to the State. This has proved that the State is the owner of the copyright of *Tien Quan ca*, the *National Anthem*.

Recently, Next Media's silence during the singing of the National Anthem in the match between Vietnam and Laos has sparked many “storms” on newspapers and forums. So how does the Intellectual Property Law govern this story?

### **Is the owner's right to the National Anthem background music protected by law?**

According to Article 6.2 of the Intellectual Property Law 2005 (Law on Intellectual Property) as amended and supplemented, related rights arise since the performance, phonogram or video recording is conducted without prejudice to any copyright. Thus, the related rights of the owners of phonograms and video recordings of the

National Anthem will be established and protected for 50 years since such phonogram or video recording is made, provided that such performance does not infringe on the copyright.

In addition, the compilation and arrangement of the background music for the National Anthem is considered an act of creating derivative works. According to Articles 20.3 and 14.2 of the Intellectual Property Law, the creation of derivative works must be authorized by the original copyright owner, and the derivative work can only be protected by law if it does not harm the copyright for the works used to make derivative works.

Thus, the IP Law only protects the relevant rights holders of the National Anthem background music recording in case the background music recording is permitted by the copyright owner, i.e. the State. And if it is a legal recording of the National Anthem background music, protected by law, any individual or organization using this recording must

have a copyright obligation to the relevant right holder (except for the cases specified in Article 32 of the IP Law, such as arbitrarily copying a copy for the purposes of personal scientific research, teaching; reasonable citation to provide information).

However, also keep in mind, if the family of the late composer Van Cao donates not only to the State but also to people, then this work will belong to the general population and to the producers of phonograms and recordings that are entitled to use this work without permission provided that the moral rights of the author are respected (correctly noting down the work name, the author's name, ensuring the integrity of the work, failure to alter, mutilate or otherwise misrepresent the work).

### **Referring to the use of the National Anthem background music in some countries**

In fact, countries such as Canada, Singapore, Australia and some others have invested in making standard recordings for

their National Anthem. Recently in 2019, Singapore released a new record to replace its 2001 record.

Currently, countries around the world still recognize and protect related rights for owners who are organizations and individuals investing in the performance of national anthem recordings. As in the U.S., the U.S. National Football League (NFL) as well as American professional sports competitions have recorded the National Anthem by themselves to use for their tournaments. Individuals and organizations in the United States have the right to sing and perform their National Anthem anywhere, on all different social platforms, but may not use the recordings of the NFL or other organizations without asking for permission and payment.

In Australia, on the official website of its government, it is stated that in cases of commercial use of the National Anthem, it is required to obtain permission and approval from the government [1].

And concerning Vietnam, as stated, the relevant rights holders are protected and at their own discretion,

distribute audio recordings and video recordings of the National Anthem to the general population through sale, rental or distribution by any technical means and enjoy material benefits from such distribution (Article 30 of the IP Law).

However, if we look objectively at the fact that Next Media interrupted the National Anthem music in the recent Vietnam - Laos match, this is the story of the whole country, the whole nation, and also an opportunity for us to work toward the new actions and plans for Vietnam's national anthem. Accordingly, state management agencies need to further improve the position of the Vietnamese National Anthem in the eyes of the world, without leaving the story centered upon just one or two related units and organizations. In one respect, it is advisable for organizations and individuals to invest in making recordings of the National Anthem with better quality and techniques for closer distribution to the general population, and in addition, they deserve having their rights protected in connection with such audio-visual recordings.

It is known that, in furtherance of the direction of the Minister of Culture, Sports and Tourism, on 09/12/ 2021, the General Department of Physical Training and Sports issued Official Letter 783/TCTDTT-VP on the use of the official National Anthem recording in the sports activities under management of the General Department of Physical Training and Sports, which is a recording posted on the website of the Government and the General Department of Physical Training and Sports. However, it is time for the State to more carefully invest in sound, harmony, arrangement and technique to have a better standard version when used at major domestic and international events. In addition, it is thought that there should be clear policies and regulations on the use of the National Anthem so that all individuals and organizations can implement, comply, and avoid confusion and controversy as happened.

[1]<https://www.pmc.gov.au/government/australian-national-anthem/use-australian-national-anthem>

## 1. Reduce value-added tax rate by 2% in 2022

*This is one of the important points in the Resolution on fiscal and monetary policies to support the socio-economic recovery and development program, which was approved by the National Assembly on 11/01/2022.*

Accordingly, for the policy of tax exemption and reduction, the National Assembly

agrees to reduce the value-added tax rate by 2% in 2022, applicable to the categories of goods and services currently subject to the value-added tax rate of 10% (down to 8%), except for the following groups of goods and services: telecommunications, information technology, financial activities,



Illustration. Source: internet

banking, securities, insurance, real estate business, production of metals and manufacture of metal products, mining industry (excluding coal mining), production of coke, refined petroleum, production of chemicals and chemical products, products and services subject to special consumption tax.

At the same time, it is allowed to include in the deductible expenses, when calculating corporate taxable income, the monetary amounts contributed by enterprises and organizations to the COVID-19 prevention and control activities in Vietnam for the tax year 2022.

*By tapchitaichinh.vn*

## 2. Officially scheduling the Lunar New Year holiday which lasts 9 consecutive days

*The Lunar New Year holiday schedule for public servants, officials will last 9 consecutive days, from Saturday, 29/01/2022 until end of Sunday, 06/02/2022.*

The Government Office has just issued Official Letter No. 245/VPCP-KGVX dated 11/01/2022 conveying the opinions of Deputy Prime Minister Vu Duc Dam on the Lunar New Year holiday and the National Day in 2022 for cadres, public servants, officials and employees.

Accordingly, Deputy Prime Minister Vu Duc Dam agreed to the proposal of the Ministry of Labor, War Invalids and Social Affairs on the Lunar New Year holiday from 31/01/2022 until end of 04/02/2022 and the Vietnam's National Day from 1/9/2022 until end of 2/9/2022.

However, the 5 days of the Lunar New Year holiday period are adjacent to the 4 weekly days off of the week before and the week after the Lunar New Year holiday, so public servants and officials will have 9 consecutive days off.

The Deputy Prime Minister also requested the agencies and units implementing the said holiday schedule to arrange their workforce reasonably to handle tasks continuously, ensure good service to the organization, people and the task of Covid-19 prevention and control.

For this year's National Day, the holiday will last for 2 days from 01/09/2022 until end of 02/09/2022. Weekly days off, public holidays and other New Year holidays in 2022 shall comply with the Labor Code.

*By baogiatrong.vn*

### 1. Value-added tax refund for projects using non-refundable ODA

- If the Company is the main contractor that signs a contract directly with the sponsor to implement a project using non-refundable ODA, it is eligible to be considered for a refund of value-added tax (VAT) for ODA projects as prescribed in Article 13.5.a of the Law on VAT 2008 (amended and supplemented) and guiding documents.

Applications for VAT refund, for the main contractor that signs a contract directly with the sponsor to implement a project using non-refundable ODA, must be prepared according to the guidance in Articles 28.1 and 28.2.c.2.3 of Circular No. 80/2021/TT-BTC.

- If the Company requests a tax refund for a project using non-refundable ODA provided by the U.S. Government, the Company must submit an application for tax refund to the tax authority directly managing it as prescribed in Articles 72.1.a and 72.4 of the Law on Tax Administration 2019 and the guidance at Articles 27.1.a and 27.2 of Circular No. 80/2021/TT-BTC for consideration.

*General Department of Taxation replies to the question of Vina E&C Investment and Construction JSC in Official Letter No. 80/TCT-KK dated 10/01/2022.*

### 2. Personal income tax policy for payments to individuals providing occasional service

In case the Company pays non-business individuals for delivering goods to customers, this payment is governed by the Law on Personal Income Tax levied on salaries and wages. The Company must withhold personal income tax as prescribed in Article 25.1.i of Circular No. 111/2013/TT-BTC.

*General Department of Taxation replies to the question of Giao Hang Tiet Kiem JSC in Official Letter No. 4910/TCT-DNNCN dated 15/12/2021.*

### 3. Contractor tax on brokerage commissions

If an overseas company generates income from brokerage activities for freight forwarding services from Vietnam to abroad, it is subject to contractor tax as prescribed in Article 1 of Circular 103/2013/ TT-BTC.

The percentage for calculating VAT on revenue is 5%, the rate (%) of corporate income tax on taxable revenue is 5%.

*Ha Noi City Tax Department replies to the question of VietNam A-Z Audit and Valuation Co. Ltd. in Official Letter No. 56687/CTHN-TTHT dated 23/12/2021.*

### 4. Instructions for issuing invoices

- If the Company signs a labor contract with a foreigner, which provides for an educational expense, paid by the Company in form of wage or salary and evidenced by sufficient invoices and documents as prescribed, for the children of such foreigner in Vietnam from preschool to high school, this expense can be included in deductible expenses when calculating corporate taxable income.
- If the Company, under the signed labor contract, pays school fees for the employee's children by bank transfer and there are receipts of payment issued by a United Nations International School, you should refer to the Tax Law for implementation.

*Ha Noi City Tax Department replies to the question of Lifestyle Vietnam JSC. in Official Letter No. 56689/CTHN-TTHT dated 23/12/2021.*

No.	Document title	Issuance date	Effective date
<b>GOVERNMENT</b>			
1	Decree 137/2021/ND-CP stipulating penalties for administrative violations in the field of betting and prize games.	31/12/2021	01/01/2022
2	Decree 122/2021/ND-CP on penalties for administrative violations in the field of planning and investment.	28/12/2021	01/01/2022
3	Decree 121/2021/ND-CP on the business of prized electronic games for foreigners.	27/12/2021	12/02/2022
4	Decree 118/2021/ND-CP detailing a number of articles of, and measures to implement, the Law on Handling of Administrative Violations.	23/12/2021	01/01/2022
5	Decree 114/2021/ND-CP on management and use of official development assistance (ODA) and concessional loans of foreign sponsors.	16/12/2021	16/12/2021
6	Decree 112/2021/ND-CP detailing a number of articles of, and measures to implement, the Law on Vietnamese Guest Workers.	10/12/2021	01/01/2022
7	Decree 111/2021/ND-CP amending and supplementing a number of articles of Decree 43/2017/ND-CP on goods labeling.	09/12/2021	15/02/2022
<b>MINISTRY OF INFORMATION AND COMMUNICATIONS</b>			
1	Circular 22/2021/TT-BTTTT detailing a number of articles of Decree 91/2020/ND-CP on fighting spam messages, spam emails and spam calls.	13/12/2021	01/03/2022
<b>MINISTRY OF LABOR, INVALIDS AND SOCIAL AFFAIRS</b>			
1	Circular 36/2021/TT-BLDTBXH specifying coefficients for adjustment of monthly salaries and income for which social insurance premiums have been paid	31/12/2021	20/02/2022
2	Circular 21/2021/TT-BLDTBXH detailing a number of articles of the Law on Vietnamese Guest Workers.	15/12/2021	01/02/2022
3	Circular 18/2021/TT-BLDTBXH prescribing working time and break time for employees doing seasonal production jobs or processing goods under orders.	15/12/2021	01/02/2022
<b>MINISTRY OF FINANCE</b>			
1	Circular 121/2021/TT-BTC prescribing customs procedures applicable to goods imported for the prevention and control of COVID-19 pandemic, submission of customs dossiers, and physical inspection of exported and imported goods amid the COVID-19 pandemic.	24/12/2021	24/12/2021
2	Circular 111/2021/TT-BTC guiding domestic tax accounting.	14/12/2021	01/07/2022
<b>STATE BANK OF VIETNAM</b>			
1	Circular 26/2021/TT-NHNN guiding foreign currency transactions between the State Bank of Vietnam and credit institutions licensed to conduct foreign exchange trading activities.	31/12/2021	15/02/2022





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