



MAIN CONTENTS

+ LATEST REGULATIONS

1. Land price that is deducted for value-added tax calculation upon real estate transfers.
2. Working time and rest time of employees operating gas works.
3. Manufacturers' and importers' responsibility for recycling products, packaging material and waste treatment.

+ ARTICLE

Guardianship and guardianship supervision.

+ GOOD READINGS FOR YOU

1. Proposals to alleviate problems of the textile industry in the last months of the year.
2. The Ministry of Industry and Trade proposes that unfinished wind and solar power projects will negotiate power selling prices with EVN.

+ LEGAL GUIDANCE

1. Tax policy for engagement of foreign workers.
2. Issue an invoice for office sublease.
3. Fixed asset depreciation expenses from any gift, donation, compensation.
4. Tax policy for online advertising services on Facebook.

+ NEWLY ISSUED LEGAL DOCUMENTS

1. Land price that is deducted for value-added tax calculation upon real estate transfers

On 29/7/2022, the Government issued Decree 49/2022/ND-CP (“**Decree 49/2022**”) amending and supplementing a number of articles of Decree 209/2013/ND-CP detailing and guiding the implementation of a number of articles of the Law on Value-Added Tax, which has been amended and supplemented with a number of articles under Decree 12/2015/ND-CP, Decree 100/2016/ND-CP and Decree No. Decree 146/2017/ND-CP, notably the provision on the land price that is deducted for calculating value added tax (VAT) upon real estate transfers.

According to Decree 49/2022, for real estate transfers, the VAT calculation price is the real estate transfer price minus (-) the land price deductible for VAT calculation.

In which, the land price deductible for VAT calculation is specified as follows:

(1) In case of the State allocating land to build houses for sale

The land price deductible for VAT calculation includes land use levies payable to the state budget in accordance with the law on collection of land use levies, site clearance and compensation (if any). *(it is currently prescribed that the land price deductible for VAT calculation excludes the exempted or reduced land use levies).*

(2) In case of auction of land use rights (LURs), the land price deductible for VAT calculation is the auction winning land price.

(3) In case of leasing land to build infrastructure, or houses for sale

The land price deductible for VAT calculation is the land rent payable to the state budget in accordance with the law on collection of land rent, water surface rent, and site clearance and compensation (if any). *(it is currently prescribed that the*

land price deductible for VAT calculation excludes the exempted or reduced land rent).

In which, the site clearance and compensation specified in items (1) and (3) above is the compensated amount for site clearance according to the plan approved by the competent state agency, deductible into the land use levies and land rent payable in accordance with the law on collection of land use levies, land rent and water surface rent.

(4) In case a business receives the transfer of LURs from organisations and individuals

The land price deductible for VAT calculation is the land price at the time of receiving the LUR transfer, excluding the value of infrastructure. A business may declare and deduct the input VAT of the infrastructure (if any). *(it is currently prescribed that the land price deductible for VAT calculation includes the value of infrastructure (if any)).*

In case the land price cannot be determined at the time of transfer, the land price deductible for VAT calculation is the land price set by the People's Committee of the centralized province or city at the time of signing the transfer contract.

However, if a business receives real estate transfers from organisations or individuals that have determined the land price including the value of infrastructure, the land price deductible for VAT calculation shall be determined according to the following two cases:

- In case the land price has been determined, including the value of infrastructure, then the land price deductible for VAT calculation is the land price at the time of transfer, excluding infrastructure value.
- In case the value of infrastructure cannot be separated at the time of transfer, the land price deductible for VAT calculation is the land price set by the provincial People's Committee at the time of signing the transfer contract.

(5) *In case a business receives capital contributions in form of LURs from an organisation or individual*

In this case, the land price deductible for VAT calculation is the price stated in the capital contribution contract. If the LUR transfer price is lower than the land price for which the capital is contributed, only the transferred land price will be deducted.

(6) *In case a real estate business signs a BT contract in which payment is made in the form of the value of LURs*

The land price deductible for VAT calculation is the price at the time of signing the BT contract in accordance with the law; if at the time of signing the BT contract the

price cannot be determined, then the deductible land price is the land price decided by the People's Committee of the centralised province or city for the purpose of paying for the works.

In addition, Decree 49/2022 also adds 3 cases where an investment project of a conditional business establishment is eligible for VAT refund:

- (1) An investment project in the investment stage, according to the investment law and specialized laws, that has been granted a license for conducting business in conditional business lines in one of the following forms: License or certificate or written confirmation, approval.
- (2) An investment project in the investment stage, according to the investment law and specialized laws, that has not been required to apply for a business license in the conditional business lines in one of the following forms: License or certificate or written confirmation or approval.
- (3) An investment project, according to the investment law and specialized laws, that has not been required to seek a business license for conditional business lines in one of the following forms: License or certificate or written confirmation or approval.

Decree 49/2022 will take effect from 12/9/2022, but the regulations on VAT refund for investment projects of businesses operating in conditional business lines have taken effect since 01/7/2016.

2. Working time and rest time of employees operating gas works

On 25/7/2022, the Ministry of Industry and Trade issued Circular 12/2022/TT-BCT (“**Circular 12/2022**”) regulating working time and rest time for employees engaged in the operation, maintenance and repair of gas distribution pipelines and gas works. Namely:

2.1 Working time

Circular 12/2022 stipulates that employees who operate, maintain and repair gas distribution pipeline systems and gas works in shifts or working sessions will have working shifts of not more than 12 hours per day, and the maximum working session is 07 days.

In case of overtime work, the total number of working hours of a shift and overtime hours must not exceed 12 hours in a day; the number of overtime hours must not exceed 300 hours in 01 year, and overtime working is allowed only with the employee’s consent and complies with Article 59 (the employee's consent when working overtime) and Article 62 (notification of overtime work of over 200 hours to 300 hours in a year) of Decree No. 145/2020/ND-CP.

2.2 Rest time

- *Rest during working hours:* employees may take a break during working hours as prescribed by the Labour Code and the transition time between two working shifts must not exceed 45 minutes.

- *Leave between shift cycles, leave for holidays, New Year holidays, annual leave, personal leave, unpaid leave* are consistent with the Labour Code.
- *Leave between working sessions:* after each working session, the employee is arranged to take continuous leave with the number of days off equal to the number of working days in the previous working session.

2.3 Responsibilities of the employer

According to Article 9 of Circular 12/2022, the employer is responsible for specifying the working shift and working session in the Internal Labour Regulations and informing the employee of the same in advance. In addition, before 15 January every year, the employer must report to the Ministry of Industry and Trade on the implementation of Circular 12/2022 and make an ad-hoc report as required by a competent authority.

Circular 12/2022 will take effect from 09/9/2022.

3. Manufacturers’ and importers’ responsibility for recycling products, packaging material and waste treatment

On 07/7/2022, the Government issued Decree 45/2022/ND-CP (“**Decree 45/2022**”) providing for penalties for administrative violations in the field of environment, notably the administrative sanctions for violations against the regulation on fulfilling

the manufacturers' and importers' responsibility for recycling products, packaging material and waste treatment.

According to Articles 32 and 33 of Decree 45/2022, if a violation is committed against the responsibility for recycling products, packaging material and waste treatment, manufacturers and importers will be fined up to VND 1 billion for individuals, and VND 2 billion for organisations. This is the maximum fine for an administrative violation in the field of environmental protection. In addition, exporters and importers are also required to take remedial measures for such violations. Namely:

3.1 Fines for violations against the regulations on recycling products and packaging material

- *Acts of not statutorily disclosing information or disclosing incomplete information* about products and packaging material that they manufacture or import will be subject to a fine of VND 50 million to VND 100 million.
- *Violations against the regulations on registration of recycling plans, declaration of monetary contributions for recycling, and reporting of recycling results* will be subject to a fine of VND 150 million to VND 1 billion, specifically as follows:
 - ✓ Acts of incompletely or incorrectly declaring the criteria and data for registration of recycling plans, declaration of monetary contributions for recycling, reporting on recycling results according to regulations but not reducing the responsibility for recycling or increasing the volume of recycling will be subject to a fine of VND 150 million to under VND 250 million.

- ✓ Registering a recycling plan, submitting the declaration of the monetary contributions for recycling, or reporting on the recycling results within 31 days after the deadline will be subject to a fine of VND 250 million to under VND 350 million; If this violation is prolonged for 31 days to under 91 days after the deadline, the fine will be from VND 350 million to under VND 450 million.

- ✓ Failing to register a recycling plan, submit the declaration of the the monetary contributions for recycling, or failing to report the results of recycling, register a recycling plan, submit the declaration of the monetary contributions for recycling, or reporting the recycling results beyond the time limit from 91 days or more will be subject to a fine of VND 850 million to VND 1 billion.

- ✓ Registering a recycling plan, submitting the declaration of the monetary contributions for recycling, or reporting on the recycling results incorrectly that reduces recycling responsibility by less than 30% or results in an increase in the volume of recycling below 30%, a fine of VND 450 million to less than VND 550 million will be applied. If the recycling responsibility is reduced by 70% or more or the recycling volume is increased by 70% or more, the fine is up to VND 1 billion.

- *Violations against regulations on compulsory recycling rate, compulsory recycling specifications and payment of*

monetary contributions for recycling shall be fined from VND 450 million to VND 1 billion, such as: in case the recycling volume is from 70 % to less than 100% of the responsibility for recycling, or 70% to less than 100% of the recycling result meets the mandatory recycling specifications, there will be a fine of VND 450 million to under VND 550 million. If the recycling volume is less than 30% of the responsibility for recycling or less than 30% of the recycling result meets the mandatory recycling specifications, there will be a fine of up to VND 1 billion.

- The act of paying monetary contributions for recycling after the prescribed time limit: late payment less than 31 days or not fully paid within 31 days after the prescribed time limit will be fined VND 500 million to less than VND 700 million. If the payment is deferred for less than 31 days or fails to pay in full from 31 days to less than 91 days, the fine will be under VND 900 million.
 - Acts of failing to fulfill the responsibility for recycling or failing to pay the monetary contributions for recycling or deferring payment of the monetary contributions for recycling for more than 91 days after the time limit or failing to pay in full the monetary contributions for recycling more than 91 days after the time limit will be subject to a fine of VND 900 million to VND 1 billion.
 - Violations against regulations on self-recycling, signing a contract to perform recycling, or signing a contract to assign the recycling to an organisation will be subject to a fine of VND 850 million to VND 1 billion.
 - The acts of using a single recycling volume result to determine recycling rates for multiple manufacturers or importers; or using the recycled volume that does not meet the mandatory recycling specifications to determine the result of the recycled volume for manufacturers or importers will also be fined from VND 900 million to VND 1 billion.
- In addition to being fined, depending on the violation, manufacturers and importers are also required to take the following remedial measures:
- Forced to disclose information about products and packaging material that they manufacture or import according to regulations.
 - Forced to register the recycling plan, submit a declaration of the monetary contributions for recycling, and make a report on the results of recycling.
 - Forced to pay monetary contributions for recycling to the Vietnam Environmental Protection Fund, equivalent to the compulsory recycling rate that has not been completed or does not meet the mandatory recycling specifications (according to the recycling cost norm), ...
 - Forced to terminate the contract to perform recycling, the contract to authorize an organisation to recycle, and pay monetary contributions for recycling to the Vietnam Environmental Protection Fund, equivalent to the compulsory recycling rates and specifications (according to the recycling cost norm.)

3.2 Fines for the acts of violating regulations on implementation of waste treatment

- Acts of not statutorily disclosing information or disclosing insufficient information about products and packaging material they manufacture or import will be fined from VND 50 million to VND 100 million.
- Acts of violating regulations on declaring monetary contributions for waste treatment:
 - ✓ Acts of incompletely or incorrectly declaring the criteria and data for the monetary contributions for recycling, but not reducing the payable amount will be fined from VND 150 million to less than VND 250 million.
 - ✓ Acts of submitting declarations within 31 days after the prescribed time limit will result in a fine of VND 250 million to under VND 350 million, and from 31 days to less than 91 days after the time limit, the fine level will be under VND 450 million.
 - ✓ Incorrect declaration reducing less than 30% of the payable amount will be subject to a fine of VND 450 million to 550 million; if the reduction accounts for 70% or more of the payable amount, the fine is up to VND 1 billion.
 - ✓ Not submitting the declaration or submitting the declaration 91 days or more after the prescribed time limit will result in a fine of VND 850 million to VND 1 billion.
- *Act of paying monetary contributions for waste treatment beyond the prescribed time limit: deferred payment of less than 31 days after the time limit or failure to make full payment beyond the prescribed time limit under 31 days will be fined from VND 500 million to under VND 700 million, if the payment is deferred from 31 days to less than 91 days or if the payment is not made in full from 31 days to less than 91 days, the fine will be under VND 900 million.*
- Acts of not paying or deferring payment of monetary contributions for waste treatment beyond the time limit from 91 days or more or not paying in full the monetary contributions for waste treatment 91 days or more after the time limit shall be subject to a fine of VND 900 million to VND 1 billion.

In addition, depending on each violation, manufacturers and importers are also required to take the following remedial measures:

- Forced to publicize information about products and packaging material they manufacture or import.
- Forced to submit the declaration of the monetary contributions for waste treatment.
- Forced to pay the missing amount of the monetary contributions for waste treatment to the Vietnam Environmental Protection Fund.

Decree 45/2022 will take effect from 25/8/2022 and replace Decree 155/2016/ND-CP and Decree 55/2021/ND-CP.

GV Lawyers would like to introduce our valued readers an article by **Lawyer Le Quang Vy**, Partners of GV Lawyers titled **“Guardianship and guardianship supervision”** published in Saigon Economic Times Issue No. 30-2021 (1,597) dated 22 July 2021.

The fact that pop princess Britney Spears recently asked the Los Angeles Court, USA to remove her biological father’s guardianship from her status as guardian of her health and property has once again stirred up social forums on guardianship. In Vietnam, there have been many disputes about guardianship, most of which are related to the management of the ward’s assets. So what is the current law on guardianship?

In the past, guardianship was an institution established by law in Western countries to protect minors when one of the child’s parents died. Indeed, looking up ancient laws as well as customs of Vietnam did not find this institution. Today, guardianship in other countries in general and in Vietnam in particular is not only aimed at protecting the rights and interests of minors, but also extends to those who have lost their civil act capacity, who have cognitive difficulties, cannot control their behavior.

Under the law of the state of California (USA), guardians of minors are called “guardianship”, and guardians of persons with

behavioral capacity or health problems are called “conservatorship” and both are appointed by the court.

GUARDIANSHIP

Guardianship under Vietnam’s Civil Code 2015 (Civil Code 2015) is an individual or legal entity that is required to take care of and protect the legitimate rights and interests of four wards as follows: (i) minors without parents; (ii) minors whose parents both have lost their civil act capacity, have difficulties in cognition or behavior control, or have been declared by a court to limit their rights to their children or have no conditions to care for them, educate the child and require a guardian; (iii) a person who has lost his/her civil act capacity; (iv) people with difficulties in cognition and behavior control. These subjects can only have one guardian (except for the case where a father or mother co-guards a child or a grandparent co-guards a grandchild). Conversely, an individual or legal entity can provide guardianship for more than one person.

GUARDIANS

A guardian is a person responsible for overseeing and administering the ward’s assets. The 2015 Civil Code stipulates that there are two forms of guardianship: natural guardian and appointed or appointed guardian.

Natural guardians of minors: The current law does not have any provision to indicate that parents are natural guardians of minors, but according to Article 136 of the 2015 Civil Code, parents are legal representatives of minor children. And Clause 1, Article 134 of this Code states: “A representative is an individual or legal entity (hereinafter referred to as the representative) on behalf of and for the benefit of another individual or legal entity (hereinafter collectively referred to as the “representative”) to establish and perform civil transactions”. Thus, the parents are the legal representatives and natural guardians of the minor children. In addition, in cases of minors belonging to two groups of warded subjects (i) and (ii) above, the guardian is automatically determined in the following order: (1) The

elder brother is the eldest brother or sister. If the eldest brother or sister is not eligible to act as a guardian, the next biological brother or sister shall be the guardian, unless otherwise agreed upon by another biological brother or sister to act as the guardian; (2) If there is no brother or sister to act as the guardian, the grandfather, grandmother, or grandmother shall be the guardian, or these persons may agree to appoint one or several of them as the guardian; (3) If there is no brother, sister, grandfather or grandmother, then the biological aunt, uncle, aunt, uncle or aunt is the guardian.

Natural guardian of the incapacitated person: The spouse is the natural guardian in the event that his/her spouse loses the civil act capacity. In case both parents lose their civil act capacity or one person loses their civil act capacity and the other does not fully meet the conditions to act as guardians, the eldest child is the guardian, if the eldest child does not fully satisfy the legal requirements, the next child is the guardian. For adults who have lost their civil act capacity without a wife, husband, or children or have them all

ineligible to act as guardians, their parents are guardians.

Appointed and appointed guardians: For minors and incapacitated persons who do not have a current guardian, the court is the competent authority to appoint a guardian. However, whether appointing or appointing a guardian, the consent of that person must be obtained. In addition, appointing or appointing a guardian for a person aged full 16 years or older, the wishes of the ward must be considered.

CONDITIONS, RIGHTS AND OBLIGATIONS OF THE GUARDIAN

The guardian must meet all the conditions prescribed by law, such as having full civil act capacity; have good moral character and necessary conditions to exercise the guardian's rights and obligations; is not a person being examined for penal liability or a person who has been convicted but has not yet been expunged for one of the crimes of intentionally infringing upon the life, health, honor, dignity and property of others; is not a person whose rights have been restricted by a court order.

Regardless of the form of guardianship, the guardian must carry out guardianship registration procedures at a competent state agency in accordance with the legal provisions on civil status. For guardians, of course, they still have to perform their obligations even if they do not register for guardianship.

The guardian has the rights and obligations to represent the ward in civil transactions; Asset Management; protect legitimate rights and interests. In addition, guardians also have the obligation to care for and educate minors or to care for and ensure the treatment of diseases for the ward who has lost the capacity for civil acts, has difficulties in cognition and behavior control.

However, the guardian may only use the ward's property to take care of and pay for the ward's essential needs and be paid reasonable expenses for the management of the ward's property. The guardian must absolutely not give the ward's property to another person. All civil transactions relating to property between the guardian and the ward are void, except in the case that such transaction is made for the

benefit of the ward and has the consent of the supervision.

SUPERVISOR

Regarding supervision of guardianship, the 2015 Civil Code stipulates that “relatives” of the ward will agree to appoint one of them to be the guardian of the guardianship, or choose another individual or legal entity as the supervisor. The appointment and selection of supervisors must be approved by that person. In case the guardianship supervision is related to the management of the ward’s property, the ward must register at the commune-level People’s Committee where the ward resides.

According to the law, “relatives” of the ward are the spouses, fathers, mothers and children of the ward; if none of these persons is present, the next of kin is the ward’s grandfather, grandmother,

biological brother, sister or younger brother; if none of these people are present, the next of kin is the ward’s biological uncle, biological uncle, biological uncle, aunt or uncle. In case there are no relatives of the ward or the relatives do not appoint or choose a guardian to supervise, the commune-level People’s Committee of the place where the guardian resides shall appoint an individual or the legal entity overseeing guardianship. The court has the authority to decide on the selection of a supervisor in case of a dispute over the appointment or selection of a supervisor.

According to the provisions of law, all the sale, exchange, lease, loan, loan, pledge, mortgage, deposit and other civil transactions for the property of great value of the custodian. The household must obtain the consent of the guardianship supervisor.

In addition, the supervisor has rights and obligations; monitor and examine guardians in the performance of guardianship; request competent state agencies to consider changing or terminating the guardianship and supervision of guardianship.

It can be seen that the current law has quite strict regulations to regulate relationships related to guardianship and supervision of guardianship, but there are still many people who, due to lack of understanding, have exceeded the limit of guardianship. Therefore, in order to protect the wards and not lose the humanity and noble meaning of guardianship, relevant parties need to understand the law and apply it in life to limit the behavior of the guardian.

1. Proposals to alleviate problems of the textile industry in the last months of the year

The report of the Vietnam Textile and Apparel Association (VITAS) shows that, in the first 7 months of this year, the business situation is quite favorable for textile and garment enterprises, orders are abundant, and the labour force is gradually stabilised. This comes as a result of rapid vaccination, and transitioning to a new normal period, flexibly adapting to the COVID-19 pandemic.

However, it is forecasted that the textile and garment industry will face many difficulties and challenges in the last months of 2022, including direct impact by unpredictable fluctuations in the world which may cause the inflation rate to rise in such major textile and garment consumption markets as the US and European markets, etc., costs of producing consumption goods to surge by 20-25% due to the rapid increase in the prices of raw material, fuel and auxiliary material; Labour intensive production occurs and is greatly affected by the impact of Covid-19; Difficulties in providing capital for production and business, while the support packages worth of VND 350,000 billion approved by the National Assembly are slow to be implemented; Tax policies, especially the policy on tax refund for enterprises are implemented very slowly, throwing them into a growing scenario of woes.

In light of the said difficulties, VITAS proposes the Government's prompt



It is forecasted that the textile and garment industry will face many difficulties and challenges in the last months of 2022. (Illustration - Photo: Investment Newspaper)

approval on the development strategy of the textile and garment industry toward facilitating the formation of large industrial zones with centralized wastewater treatment; using advanced technology and green technology to attract investment in the textile and dyeing stages, alleviate bottlenecks in the fabric supply for making garment export, meet origin-related requirements to enjoy tax incentives provided by FTAs.

VITAS also proposes to abolish the requirement to pay import tax on the spot for goods used for export production in order to limit capital accumulation; Proposing the Government's removal of problems related to payment mechanism, transportation, supporting documents... for import and export enterprises.

By vto.vn

2. The Ministry of Industry and Trade proposes that unfinished wind and solar power projects will negotiate power selling prices with EVN

The Ministry of Industry and Trade has just submitted a document to the Prime Minister on the mechanism for transitional solar and wind power projects (unfinished projects not enjoying the FIT price – the preferential electricity purchase price according to the Prime Minister’s Decision).

Currently, the whole country has 62 wind power projects with a total capacity of nearly 3,500 MW that have power sales contracts with the Vietnam Electricity (EVN) but due to the expiration of the FIT price, there is no electricity selling price. And 5 projects or part of a solar power project with a total capacity of nearly 455 MW are waiting for electricity prices to be determined. In addition, there are also a number of other projects in progress. Therefore, in order to avoid wasting social investment, the Ministry of Industry and Trade recommends, for transitional projects, allowing their



investors to negotiate electricity prices and electricity sale contracts with EVN within the electricity generation price bracket and guidelines issued by the Ministry of Industry and Trade.

For wind and solar power projects that will be deployed in the future, the Ministry proposes to approve the application of the electricity price negotiation

mechanism and power sale contracts similar to the transitional projects mentioned above.

As for projects that have been put into commercial operation, the Ministry requested the Prime Minister to issue a written direction providing a basis for the Ministry of Industry and Trade to review contracts between EVN and investors, in order to harmonize the interests between the seller and the buyer - electricity consumers and the State.

By truyenhinhtanhhoa.vn

1. Tax policy for engagement of foreign workers

If the Company signs a labour contract to hire a foreign athlete who meets the conditions of being a non-resident in Vietnam as prescribed in Article 1 of Circular 111/2013/TT-BTC and Article 2 of the Law on Personal Income Tax No. 04/2007/QH12, then there arise some cases as follows:

- In case the Company's payments to foreign athletes are determined as income from salaries and wages paid by the employer, to which the taxpayer is entitled in any arising form in Vietnam as prescribed in Article 2 of Circular 119/2014/TT-BTC, the Company is responsible for withholding 20% before paying to individuals as prescribed in Article 18 of Circular 111/2013/TT-BTC.
- In case individuals gain income subject to personal income tax (except for business doing individuals), the Company needs to register taxes for employees as prescribed in Article 4.2 of Circular 105/2020/TT-BTC.

Ha Noi City Tax Department replies to the question of Vietin Commerce – Services – Investment Co., Ltd. in Official Letter No. 37870/CTHN-TTHT dated 03/8/2022.

2. Issue an invoice for office sublease

If the Company uses e-invoices according to Decree 123/2020/ND-CP, engaging in providing office sublease service (the Company rents an individual's house used as an office and the lessor agrees to its subleasing the unused office space), and if this

sublease is in accordance with law, the Company must issue an invoice to deliver to the buyer when providing office sublease services as prescribed in Article 4 of Decree 123/2020/ND-CP.

Ha Noi City Tax Department replies to the question of Phu Tam Investment Joint Stock Company in Official Letter No. 37366/CTHN-TTHT dated 03/8/2022.

3. Fixed asset depreciation expensers from any gift, donation, compensation

Assets received by the Company from any gift, donation, compensation are determined as fixed assets if they meet the criteria as guided in Circular 45/2013/TT-BTC. The Company is responsible for depreciating fixed assets according to regulations.

In case the aforesaid fixed assets do not have enough papers proving their ownership of the Company, the depreciation expenses for these fixed assets will not be deducted when determining income subject to corporate income tax according to the guidance in Article 4.2.2 of Circular No. 96/2015/TT-BTC.

Ha Noi City Tax Department replies to the question of Ha Noi Water Limited Company in Official Letter No. 36818/CTHN-TTHT dated 28/7/2022.

4. Tax policy for online advertising services on Facebook

In case the overseas supplier has made tax registration, tax declaration and tax payment in Vietnam as prescribed in Articles 76, 77, 78 and 79 of Circular 80/2021/TT-BTC, the organisation purchasing services from overseas

suppliers are not required to declare, deduct and pay taxes on behalf of overseas suppliers.

In principle, input value-added taxes on goods and services used for the production and trading of goods and services subject to value-added tax are fully deductible if it meets the conditions for deduction of input value-added taxes specified in Article 15 of Circular 219/2013/TT-BTC (*amended and supplemented as prescribed in Article 1.10*

of Circular 26/2015/TT-BTC, Article 1 of the Circular 173/2016/TT-BTC).

The Company is allowed to include in deductible expenses when determining income subject to corporate income tax if it meets the conditions specified in Article 4 of Circular No. 96/2015/TT-BTC.

Ha Noi City Tax Department replies to the question of Elise Fashion Co., Ltd. in Official Letter No. 36815/CTHN-TTHT dated 28/7/2022.

No.	Document title	Issuance date	Effective date
NATIONAL ASSEMBLY STANDING COMMITTEE			
1	Resolution 24/2022/UBTVQH15 on continuing the payment of any support for employees under Resolution 03/2021/UBTVQH15.	11/08/2022	11/08/2022
GOVERNMENT			
1	Decree 52/2022/NĐ-CP on defining the functions, tasks, powers and organisational structure of the Ministry of Construction	08/08/2022	08/08/2022
2	Decree 49/2022/ND-CP amending and supplementing a number of articles of Decree 209/2013/ND-CP detailing and guiding the implementation of a number of articles of the Law on Value-Added Tax, which was amended and supplemented under Decree 12/2015/ND-CP, Decree 100/2016/ND-CP and Decree 146/2017/ND-CP.	29/07/2022	12/09/2022
3	Decree 47/2022/ND-CP amending and supplementing a number of articles of Decree 10/2020/ND-CP providing for automobile transport business and its conditions.	19/07/2022	01/09/2022
PRIME MINISTER			
1	Decision 892/QĐ-TTg approving the project on developing clusters of marine economic sectors associated with building dynamic marine economic centers in the run up to 2030.	26/07/2022	26/07/2022
MINISTRY OF INDUSTRY AND TRADE			
1	Circular 12/2022/TT-BCT prescribing the working time and rest time for employees engaged in operation, maintenance and repair of gas distribution pipelines and gas works.	25/07/2022	09/09/2022
MINISTRY OF HEALTH			
1	Circular 06/2022/TT-BYT defining the list and issuance of registration numbers of medical equipment serving COVID-19 pandemic prevention and control in emergency cases.	01/08/2022	01/08/2022
2	Circular 05/2022/TT-BYT detailing a number of articles of Decree 98/2021/ND-CP on the management of medical equipment.	01/08/2022	01/08/2022
STATE BANK OF VIETNAM			
1	Circular 09/2022/TT-NHNN guiding the foreign exchange management of the business of prize-winning video games for foreigners.	12/07/2022	01/09/2022



**GLOBAL VIETNAM
LAWYERS**

CONTACT US

info@gvlawyers.com.vn

HCMC - Head Office

8/F, Centec Tower,
72 – 74 Nguyen Thi Minh Khai,
Vo Thi Sau Ward, District 3
Ho Chi Minh City, Vietnam
Tel: +84 (28) 3622 3555

Ha Noi - Branch

10A/F, CDC Building,
25 Le Dai Hanh
Hai Ba Trung District
Ha Noi, Vietnam
Tel: +84 (24) 3208 3555

Da Nang - Branch

3/F, Indochina Riverside
Tower, 74 Bach Dang
Hai Chau District
Da Nang City, Vietnam
Tel: +84 (28) 3622 3555

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