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### **+ NEWLY ISSUED LEGAL DOCUMENTS**

## 1. Enterprises and individuals to be granted an extension of time limit for paying land tax and rent

On 28/5/2022, the Government issued Decree 34/2022/ND-CP (“**Decree 34/2022**”) on extending the deadline for payment of value added taxes (VAT), corporate income taxes (CIT), personal income taxes (PIT) and land rent in 2022. Decree 34/2022 will take effect from 28/5/2022 to the end of 31/12/2022.

### 1.1 Subjects eligible for extension of time-limit for land tax and rent payment

According to Article 3 of Decree 34/2022, 5 groups of subjects eligible for extension of time-limit to pay land tax and rent include:

(1) Enterprises, organisations, households, business households and individuals engaged in production activities in the following economic sectors:

- Agriculture, forestry and fisheries.
- Food production and processing; weaving; garment production; production of leather and related products; wood processing, and making products from wood and bamboo (except for beds, cabinets, tables and chairs); making products from straw, and plaiting materials; production of paper and paper products; products made from rubber and plastic; products made from other non-metallic minerals; metal production; mechanical fabrication; metal processing and coating; manufacturing electronic products, computers and optical products; manufacture of automobiles and other motor

vehicles; manufacture of beds, cabinets, tables and chairs.

- Construction.
- Publishing; cinematography, television programme production, recordings and music production.
- Exploiting crude oil and natural gas (no extension for CIT on crude oil, condensate, and natural gas collected under agreements and contracts).
- Beverage production; printing and copying of all kinds; production of coke, refined petroleum products; making chemicals and chemical products; making products from prefabricated metal (except for machinery and equipment); manufacture of motorbikes and motor vehicles; repair, maintenance and installation of machinery and equipment.
- Drainage and wastewater treatment.

(2) Enterprises, organisations, households, business households and individuals engaged in the following business lines:

- Transportation and warehousing; accommodation and food services; education and training; health and social assistance activities; real estate business.
  - Labour and employment services; activities of travel agents, and support services related to the promotion and organisation of tours.
  - Artistic and recreational activities; activities of libraries, archives, museums and other cultural activities; sports and entertainment activities; cinema activities.
  - Radio and television activities; computer programming, consulting services and other computer-related activities; and information services.
  - Mining support services.
- (3) Enterprises, organisations, households, business households and individuals engaged in the production of prioritized industrial products; key mechanical products.
- (4) Small and micro enterprises.
- (5) Credit institutions, foreign bank branches implementing solutions to support customers being businesses, organisations and individuals affected by the Covid-19 epidemic in accordance with regulations of the State Bank of Vietnam.

## 1.2 Extension of tax payment deadline

### a. Enterprises to be granted an extension of time limit for paying value added taxes up to 6 months

According to Article 4.1 of Decree 34/2022, enterprises and organisations are entitled to an extension of the tax payment deadline (*except for VAT upon import*) for the VAT amounts payable (including the tax amount allocated to other provincial-level localities where the taxpayer is headquartered, the tax amount to be paid in each occurrence) of the tax period from March to August 2022 (for the case of monthly VAT declaration) and the tax period of the first and second quarters of 2022 (for the case of quarterly VAT declaration).

The specific extension period is as follows:

- 06 months for the tax amount accrued from March 2022 to May 2022 and the first quarter of 2022.
- 05 months for the tax amount accrued in June 2022 and the second quarter of 2022.
- 04 months for the tax amount of July 2022.
- 03 months for the tax amount of August 2022.

The extension period is counted from the end of the VAT payment time limit in accordance with the law on tax administration.

Enterprises and organisations eligible for extension shall declare

and submit monthly and quarterly VAT declarations as prescribed, but not yet required to pay the VAT amounts on the VAT declaration forms. The deadline for monthly and quarterly VAT payment is extended as follows:

Tax period	Tax payment deadline
March	No later than 20/10/2022.
April	No later than 20/11/2022.
May, June, July and August	No later than 20/12/2022.
Quarter I	No later than 30/10/2022.
Quarter II	No later than 31/12/2022.

- b. Enterprises to be granted an extension of the temporary payment of corporate income tax for the first and second quarters of 2022**

According to Article 4.2 of Decree 34/2022, enterprises and organisations are entitled to an extension of the deadline for temporary payment of CIT for the first and second quarters of the CIT period of 2022. The extension period is 03 months from the end of the CIT payment deadline.

- c. Business households and individuals may extend tax payment to 30/12/2022**

According to Article 4.3 of Decree 34/2022, business households and individuals operating in the business lines belonging to

categories (1), (2) and (3) above are entitled to an extension of the deadline for payment of VAT and PIT for the tax amounts accrued in 2022 no later than 30/12/2022.

### **1.3 Extension of time limit for paying land rent**

- a. Enterprises are entitled to an extension to pay 50% of the land rent**

Article 4.4 of Decree 34/2022 stipulating the extension of time limit for payment of 50% of the land rent in 2022 payable by enterprises, organisations, households, and business households who are directly renting land from the State under a decision or contract signed by or with a competent state agency in the form of annual land rental payment. The extension period is 06 months from 31/5/2022 to 30/11/2022.

This provision applies to enterprises, organisations, households, business households and individuals that are holding many Decisions, or Land lease contracts with the State and engaged in various production and business activities in which there is an economic business line subject to extension (except for small and micro enterprises).

- b. Deadline for submission of the request for extension of land tax and rent payment**

Article 5 of Decree 34/2022 stipulates that taxpayers must declare and submit an application

for extension of land tax and rent payment (Application for extension) for the first time or submit an amended one in case of detecting mistakes (by electronic method; send a paper copy to the tax office or via postal service) to the direct tax administration agency for the entire tax and land rental amount accrued in the tax periods subject to extension at the time of filing the monthly (or quarterly) tax declaration forms.

If the application for extension is not submitted at the time of submitting the monthly (or quarterly) tax declaration form, the deadline for submission is 30/09/2022, the tax administration agency still extends the tax and land rent payment deadline for the tax periods before the time of submitting the extension request. If the taxpayer sends the request for extension to the tax office after 30/09/2022, the land tax and rent payment will not be extended.

## 2. Budget for interest rate subsidies for businesses, cooperatives, and business households

On 20/05/2022, the Government issued Decree 31/2022/ND-CP (“Decree 31/2022”) on interest rate subsidisation by the State budget for loans in Vietnamese dong taken by enterprises, cooperatives, and business households from commercial banks under Resolution No. 43/2022/QH15 dated 11/01/2022 of the National Assembly and Resolution No. 11/NQ- CP dated 30/01/2022 of the Government, with the following notable regulations:

### 2.1 Cases in which enterprises may be entitled to interest rate subsidisation

According to Article 2.2 of Decree 31/2022, enterprises, cooperatives and business households are entitled to interest rate subsidisation when falling into one of the following cases:

- Loans are used for purposes falling into one of the registered business lines specified in Decision No. 27/2018/QD-TTg, including aviation, transportation, warehousing, tourism, accommodation services, catering, education and training, agriculture, forestry and fishery, processing industry, software manufacturing and publishing, computer programming and related activities,

information service activities; including construction activities directly serving the above-mentioned business lines but excluding construction activities for real estate business.

- Loans are used for the purpose of implementing projects on construction of social housing, houses for employees, renovating old apartment buildings on the list of projects prepared and announced by the Ministry of Construction.

### 2.2 Conditions for enterprises to receive interest rate subsidies

According to Article 4 of Decree 31/2022, in order to receive interest rate

subsidies, enterprises need to meet the following conditions:

- Enterprises must make a request for interest rate subsidisation, meets the conditions for borrowing loans in accordance with the current law on lending activities of credit institutions, foreign bank branches.
- The interest-rate subsidised loan is in Vietnamese Dong, provided via a loan agreement and disbursed during the period from 01/01/2022 to 31/12/2023.
- Use the loans for the right purposes as specified in Article 2.2 of Decree 31/2022 and have not yet received interest rate subsidies from the state budget under other policies.

### 2.3 Interest rate, period and method of subsidisation

- *The interest rate of subsidisation is 2%/year* for the loan balance and the actual period of an interest-rate subsidised loan is within the subsidisation period.
- *The period of interest rate subsidisation* is calculated from the date of loan disbursement to the time when the customer pays off the principal and/or interest as agreed and consistent with the announced funding source for subsidisation, but must not be later than 31/12/2023.

- *Interest rate subsidisation method:* at the time of payment of loan interest, the commercial bank will reduce the amount of loan interest that customers must pay by the amount of interest rate subsidisation in the period in compliance with instructions of the State Bank of Vietnam.

### 2.4 Loans ineligible for further interest rate subsidisation

Article 4.3 of Decree 31/2022 stipulates that loans may be ineligible for further interest rate subsidization in the following cases:

- Loans with overdue principal balance and/or late payment interest balance are ineligible for subsidisation for the interest payment obligation in the interest payment term in which the time of payment is within the period with overdue principal balance and/or late payment interest balance. The loan can only continue to receive interest rate subsidisation for the next interest payment terms after the customer has fully paid the overdue principal balance and/or the late payment interest balance.
- Loans with extension are ineligible for subsidisation for the extension period.

Decree 31/2022 will take effect from the date of signing, i.e. 20/5/2022

## 3. Novelties on management of industrial parks

On 28/5/2022, the Government issued Decree 35/2022/ND-CP (“**Decree 35/2022**”) regulating the management of industrial parks and economic zones. In particular, some noteworthy regulations on management of industrial parks are as follows:

### 3.1 Abolish the procedure for establishing industrial parks

According to Article 6.6 of Decree 35/2022, an industrial park (IP) is determined as established from the date the competent authorities:

- Decide on investment in the infrastructure of an industrial park using public investment capital in accordance with the law on public investment.
- Approve the investment policy and at the same time approve the investor or grant the Investment Registration Certificate to execute the investment project on construction and business of infrastructure of the IP in accordance with the investment law.

Thus, with the said provisions, Decree 35/2022 has abolished the procedure for establishing industrial parks.

### 3.2 Conditions for investment in construction of infrastructure of industrial parks

According to Article 10.1 of Decree 35/2022, to implement an investment project on construction of industrial park infrastructure, the investor must satisfy the following conditions:

- Conditions for trading in real estate in accordance with the law on real estate business.
- Conditions for land allocation, land lease or change of land use purpose for the implementation of investment projects on construction and business of IP infrastructure in accordance with the law on land,

the law on forestry and other relevant laws.

If the investor is an economic organisation that is intended to be established by a foreign investor in accordance with the law on investment and the law on enterprises, such economic organisation must be capable of satisfying the conditions for land allocation, land lease or permission to change the land use purpose in accordance with the law on land, the law on forestry and other relevant laws.

### 3.3 Conditions for converting industrial parks to urban service zones

According to Article 13.1 of Decree 35/2022, the conditions for converting industrial parks into urban service areas include:

- (1) Being in line with the provincial planning, urban planning in the centralized province or city.
- (2) The IP is located in the inner part of centralized special-class urban centers and grade-I urban centers and provincialised grade-I urban centers.
- (3) The operating period from the date of establishment of the IP to the time of consideration for conversion is at least 15 years or 1/2 of the operation term of the IP.
- (4) There is a consensus of investors implementing the investment project on construction of IP infrastructure and over two-thirds of enterprises in the IP of the area to be converted, *except for the following cases: the investment project has reached the end of its operation term in accordance with the law on investment;*

*the investment project that is ineligible for land sublease extension in accordance with the law on land and civil law; investment projects that cause serious environmental pollution and are subject to forced relocation according to the law on environmental protection.*

- (5) Having economic, social and environmental efficiency.

The conversion of an IP into an urban service zone can be carried out for part or the whole of the IP.

### 3.4 Employees are allowed to temporarily reside or stay in industrial parks

Article 25 of Decree 35/2022 provides for the temporary residence and accommodation of employees in industrial parks as follows:

❖ *In case of temporarily residing or staying in the IP:*

- There is no permanent place of residence in the IP as prescribed by the law on residence.
- Experts and employees are allowed to temporarily reside and stay at accommodation facilities in the IP to serve production and business activities of enterprises, specifically:
  - ✓ For Vietnamese experts and employees, temporary residence and stay must be consistent with the law on residence.
  - ✓ For foreign experts and employees, temporary residence must be consistent

with the law on entry, exit, transit and residence of foreigners in Vietnam.

Accommodation facilities must be built in the service area of the IP; ensure an environmentally safe distance according to the law on construction and other relevant regulations of law; ensure security and order and must not affect production and business activities of enterprises in the IP.

❖ *In case of staying at an enterprise's premise in the IP:*

In case of force majeure due to the direct impact of natural disasters, environmental calamities, fires, epidemics, wars, demonstrations, riots or other emergencies, experts and employees are allowed to stay in the enterprises' premises in the IP according to the following provisions:

- Vietnamese experts and employees are allowed to stay at enterprises in industrial parks in accordance with the law on residence.
- Foreign experts and employees are allowed to stay at the enterprise in the IP for less than 30 days and must declare their temporary residence in accordance with the law on entry, exit, transit and residence of foreigners in Vietnam.

Decree 35/2022 will take effect from 15/7/2022 and replace Decree 82/2018/ND-CP, except for the cases specified in Articles 74.3.a and 74.4 of Decree 35/2022.



GV Lawyers would like to introduce to readers an article by **Lawyer Dinh Quang Thuan**, Partner of GV Lawyers and **Lawyer Hoang Phuoc** titled **“Dialogue in the workplace and democracy regulations”** published in Saigon Economic Times No 21-2022 (1.641) on 26 May 2022.

*“Dialogue in the workplace”, according to current law, is a mandatory procedure in enterprises to build labor relations in the workplace, help employees and employers understand and trust together. In fact, not all enterprises strictly follow this supposedly useful procedure.*

After two years of grappling with the Covid-19 pandemic and seeing the revenue chart gradually go down without any way to hold back such diminution, a large enterprise in province D decided to restructure its corporate organization in the hope of restoring operational efficiency and improving competitiveness in the market.

Up to the time of sending a notice to the local Department of Labor, War Invalids and Social Affairs as prescribed by law, the enterprise is reminded by the competent authority of its carrying out the procedures for “dialogue in the workplace” on the relevant issues thereto. At that point, enterprises in province D has not understood what their shortcomings are and what

they need to do until they consult a law firm.

So what does it mean by “dialogue in the workplace” when the local labor management agency pays attention to reminding enterprises of its conduction? And perhaps not only large enterprises in province D, but also many other small and medium enterprises often commit this shortcoming.



### **Definition of the dialogue in the workplace**

“Dialogue in the workplace” is a term defined for the first time in the Labor Code 2012 (“LC 2012”). Accordingly, the dialogue in the workplace is carried out through direct exchange between employees and employers,

or between representatives of the labor collective and employers, in order to share information, enhance understanding between employers and employees to build labor relations in the workplace.

LC 2012 stipulates that the dialogue in the workplace is conducted every 3 months, or whenever there is a request from either party. The statutory contents may

be brought into dialogue, including the employers’ production and business situations, performance of labor contracts, collective labor agreement, internal rules, regulations and other commitments and agreements in the

workplace, working conditions, employees’ or labor collectives’ requirements toward employers, employers’ requirements toward employees and labor collectives, and other matters of interest to the two parties.

The dialogue in the workplace has been

believed to become a useful activity, whereby helping to strike a balance of the interests of the two parties and avoid conflicts caused by excessive tension. However, due to some reasons, the course of implementing LC 2012, from May 1, 2013 until January 1, 2021 upon its expiry, did not make impressions on or mark the significant results of the dialogue in the workplace. Perhaps that is why one of the new key points of Labor Code 2019 is the very changes related to the regulations on the activities of the dialogue in the workplace.

### Changes in LC 2019

First of all, the activities under LC 2012 on the regulation on conducting the dialogue in the workplace every 3 months are considered too much, costly for employers and may make a dialogue informal with a lack of substance. LC 2019 was amended by only stipulating that the dialogue in the workplace will be held periodically at least once a year.

In addition to maintaining the dialogue in the workplace periodically and at the request of either party, LC 2019 supplemented a

new regulation on the mandatory organization of the dialogue in the workplace for such cases as formulating the regulations on assessing the extent of job completion (Article 36); downsizing employees in case of any change in structure, technology or economic reasons (Article 42); elaborating a labor usage plan (Article 44); formulating salary scale, salary table and labor norms (Article 93); deciding on bonus regulations (Article 104); issuing internal labor regulations (Article 118) and suspending the employee's work (Article 128.)

### Dialogue in the workplace must go hand-in-hand with democracy regulations

Apart from the aforesaid dialogue contents, Decree 145/2020/ND-CP dated December 14, 2020 of the Government detailing and guiding the implementation of a number of articles of the Labor Code on working conditions and labor relationships encourages the parties to dialogue on other matters agreed upon by the parties and specified in the grassroots democracy regulations in the workplace. This is considered a new and key regulation which may bring about a prominent change in the meaningful activities

of the dialogue in the workplace. Such change may lead employers to go through more procedures (in order to hold a dialogue in the workplace) before promulgating the regulations on assessing the extent of the job completion by employees across departments, which the company will then rely on to exercise its right to unilaterally terminate the labor contract with employees.

Similarly, the formulation of a labor usage plan, the retrenchment of employees in case of a change in structure, technology or for economic reasons, and the issuance of bonus regulations will also have to go through many procedures as compared with before.

However, enterprises will reportedly have to accept following these regulations to ensure compliance and avoid legal risks in the future; for example, if the company unilaterally terminates the labor contract with the employee because the employee regularly fails to complete the work according to the labor contract, but the company has not held the dialogue in the workplace beforehand in order to exchange opinions with the

grassroots representative organization of employees upon formulating the regulations on assessing the extent of work completion, such retrenchment may be considered illegal.

### **Role of the democracy regulations in conducting the dialogue in the workplace**

The next issue of interest is whether the employer will organize in a manner that he considers appropriate, or must comply with the law in conducting the dialogue in the workplace. According to Decree 145/2020, the dialogue in the workplace must go hand-in-hand with the democracy regulations promulgated by the employer himself, which must contain the following main contents:

- Principles of the dialogue in the workplace;
- Number and dialogue participants of each party;
- Number of times and time to hold an annual dialogue;
- How to organize a periodical dialogue, a

dialogue at the request of either party or the parties, an ad-hoc dialogue;

- Responsibilities of the parties upon participating in the dialogue;
- Application of Article 176 of the Labor Code to the representative members of employees participating in the dialogue, but not members of the leadership of the grassroots representative organization of employees;
- Other content (if any).

Decree 145/2020 also stipulates that upon formulating, amending and supplementing the democracy regulations, the employer must consult the grassroots representative organization of employees (if any) and dialogue representative group of employees (if any.) The democracy regulations must be publicly communicated to employees.

As such, the democracy regulations are the key documents that define the manner in which employers

and employees carry out the dialogue in the workplace, in the cases provided for by law and agreed between employers and employees (if any).

Conducting the dialogue in the workplace in the context of absence from or inconsistency with the democracy regulations is likely to lead to situations where employers are seen as non-compliant with the law, and may subject to certain sanctions. Therefore, companies are advised to develop and issue the “democracy regulations” as prescribed to serve as a basis for the implementation of the dialogue in the workplace, when necessary. During the drafting process, the contents of the democracy regulations should be carefully considered and studied to ensure appropriateness for the enterprise situation, avoiding the introduction of the regulations that are not suitable with reality, causing the company and employees to face obstacles upon practical application.

## 1. Insurance enterprises are disallowed to invest in real estate business

*The National Assembly has just voted to pass the Law on Insurance Business (amended) with a majority of opinions, requiring insurance enterprises not to invest in real estate business, except in some cases prescribed by law.*

This Law takes effect from January 01, 2023 with the notable point that insurance enterprises are disallowed to invest in real estate business, except for the case of buying shares of real estate enterprises listed on the stock market, fund certificates of public funds.

Insurers are also disallowed to conduct real estate business directly, but will be allowed to buy, invest, and own real estate to use as a business headquarters, working location or warehouse facilities directly serving professional activities;

lease unused business premises under ownership or use right.

At the same time, they are allowed to hold real estate due to the handling of bonds secured with real estate, due to the offset of receivables with real estate within 3 years.

The Law on Insurance Business (amended) also stipulates that when investing abroad, insurance and reinsurance enterprises must separate their investments and must not use money and assets of domestic insurance buyers to cover financial losses or shortfalls of foreign investment activities, unless otherwise provided for by law.

*By tuoitre.vn*

## 2. Grading FDI enterprises to decide on incentives

*To attract qualified investments, foreign direct investment (FDI) enterprises will be graded according to a specific grading scale, thereby they will be given incentives when investing in Vietnam.*

The Ministry of Planning and Investment has submitted to the Government a set of criteria to evaluate the effectiveness of the FDI sector with 26 important component criteria. The set of criteria to evaluate FDI enterprises is mainly based on 3 aspects: social impact (5 indicators), economic impact (18 indicators) and environmental impact (3 indicators). In which, social impacts include creating jobs and income for employees (4 indicators); gender equality (1 indicator). Economic impact includes the size and growth contribution of foreign investment (6 indicators); business performance (5 indicators); contribution to the state budget (3 targets); diffusing effects of foreign investment (2 indicators); technology (2

indicators). Environmental impact includes 3 criteria on clean production and environmental protection.

With this set of criteria, investors who have not yet entered Vietnam, or intend to enter Vietnam can also compare themselves with the criteria set to grade their investments in terms of scale, technology, efficiency (manifested in the value added to Vietnam), corresponding to the incentives that they can get.

For FDI enterprises operating in Vietnam, they can improve their grades by improving the low-grading criteria such as capital increase, scale increase, technological investment increase, and automation increase. All of these can be graded and investors who have 50 points can improve themselves to 70 points or 90 points or even higher within 3-5 years.

*By thoibaotaichinhvietnam.vn*

- 1. Determination of personal income tax-free income for overtime salaries**

In case the Company pays employees overtime salaries on public holidays and New Year's holidays as prescribed by the Labour Code, any part of the salary, wages for nighttime work, overtime work will be paid higher than the salary or wage for daytime work during business day as prescribed by the Labour Code, which is determined as an income exempted from personal income tax under the guidance Article 3.1.i of Circular No. 111/2013/TT-BTC.

*Ha Noi City Tax Department replies to the question of Vestas Wind Technology Vietnam Co. Ltd. in Official Letter No. 21884/CTHN-TTHT dated 13/5/2022.*

- 2. Policy to reduce value-added taxes on warehouse services and land rental**

In case the Company provides warehouse services in the form of renting houses and non-residential land use rights on the list of goods and services specified in Appendix I issued under Decree 15/2022/ND-CP, it will not be entitled to value-added tax reduction as prescribed in Article 1.1 of Decree 15/2022/ND-CP.

Particularly in 2022, if the Company receives the Decision to reduce the land rent in 2021, resulting in the paid land rent in 2021 larger than the payable amount, it will be entitled to offset the overpaid land rent in the payment of land rent in 2022 as prescribed in Article 60.2 of the Law on Tax Administration No. 38/2019/QH14.

*Ha Noi City Tax Department replies to the question of Khuyen Luong Port Joint Stock Company in Official Letter No. 25532/CTHN-TTHT dated 03/6/2022.*

- 3. Corporate income tax reduction according to Decree No. 92/2021/ND-CP**

In case the Company which are among subjects of application as prescribed in Article 1.1 of Decree No. 92/2021/ND-CP has a revenue not exceeding VND 200 billion in the tax period of 2021, which, at the same time, is lower than the revenue in the tax period of 2019 as prescribed in Article 1.2 of Decree 92/2021/ND-CP, the Company will be entitled to a 30% reduction in corporate income taxes payable for the corporate income tax period of 2021.

In case the Company is newly established, consolidated, merged, divided, split in the tax periods of 2020 and 2021, the revenue criterion does not apply in the tax period of 2021 at a reduced rate against the revenue in the tax period of 2021 specified in Article 1.2 of Decree 92/2021/ND-CP.

*Ha Noi City Tax Department replies to the question of U&T Financial Services Joint Stock Company in Official Letter No. 25017/CTHN-TTHT dated 01/6/2022.*

- 4. Instructions for handling incorrect invoices**

In case the Company uses e-invoices according to Decree 123/2020/ND-CP, makes e-invoices (without the tax authority's code) which have been sent to the buyer, and then detects an error (about the value of goods and services), it can choose to issue an e-invoice to correct the invoice already made with errors or issue a new e-invoice to replace the faulty e-invoice according to Article 9.2.b of Decree 123/2020/ND-CP.

*Ha Noi City Tax Department replies to the question of Vinafco Joint Stock Company in Official Letter No. 25530/CTHN-TTHT dated 03/6/2022.*

No.	Document title	Issuance date	Effective date
<b>GOVERNMENT</b>			
1	Decree 36/2022/ND-CP on interest rate support for loans in the Vietnam Bank for Social Policies, funding sources for loans, allocation of interest rate subsidies and management expenses for the loans of the Vietnam Bank for Social Policies under Resolution 43/2022/QH15 on fiscal and monetary policies in support of the socio-economic recovery and development programme.	30/05/2022	30/05/2022
2	Decree 35/2022/ND-CP prescribing the management of industrial parks and economic zones.	28/05/2022	15/07/2022
3	Decree 34/2022/ND-CP on extension of deadlines for payment of value-added taxes, corporate income taxes, personal income taxes and land rent in 2022.	28/05/2022	28/05/2022
4	Decree 33/2022/ND-CP detailing a number of articles of the Ordinance on Market Management.	27/05/2022	15/07/2022
5	Decree 32/2022/ND-CP on extension of deadlines for special consumption tax payment for domestically manufactured or assembled automobiles.	21/05/2022	21/05/2022
6	Decree 31/2022/ND-CP on interest rate support from the State budget for loans of enterprises, cooperatives and business households.	20/05/2022	20/05/2022
7	Decree 30/2022/ND-CP prescribing the management model of national tourist areas	19/05/2022	01/08/2022
<b>MINISTRY OF INDUSTRY AND TRADE</b>			
1	Circular 10/2022/TT-BCT amending and supplementing the Circulars on the implementation of the Rules of Origin under the ASEAN Trade in Goods Agreement.	01/06/2022	16/07/2022
2	Circular 09/2022/TT-BCT amending and supplementing a number of articles of Circular 40/2015/TT-BCT stipulating the implementation of the Rules of Origin in the Vietnam - Korea Free Trade Agreement.	01/06/2022	01/08/2022
<b>MINISTRY OF PLANNING AND INVESTMENT</b>			
1	Circular 08/2022/TT-BKHDT detailing the provision and posting of information on bidding and contractor selection on the national bidding network system.	31/05/2022	01/08/2022
2	Circular No. 06/2022/TT-BKHDT guiding a number of articles of Decree No. 80/2021/ND-CP detailing and guiding the implementation of a number of articles of the Law on Support for Small- and Medium-sized Enterprises.	10/05/2022	25/06/2022
<b>STATE BANK OF VIETNAM</b>			
1	Circular 03/2022/TT-NHNN guiding commercial banks to implement interest rate support according to Decree 31/2022/ND-CP on interest rate support from the State budget for loans of enterprises, cooperatives, business households.	20/05/2022	20/05/2022



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