



MAIN CONTENTS

LATEST LEGAL UPDATE

1. New Decree details a number of articles of the Law on Protection of Consumer Rights.
2. New guidance on fire prevention and fighting design approval.
3. Amend and supplement regulations on buying, selling and handling bad debts of the Asset Management Company.

ARTICLE

Who are you claiming debts on upon corporate windup?

LEGAL GUIDANCE

1. Corporate income tax policy for provisions.
2. Issue electronic personal income tax deduction documents.
3. Payment documents for visa applications for foreign employees.
4. Issue return invoice.

GOOD READINGS FOR YOU

1. Ministry of Finance proposes increase in alcohol and beer taxes up to 100%.
2. Proposal to reduce taxes and fees to stimulate domestic consumption.

NEWLY ISSUED LEGAL DOCUMENTS

1. New Decree details a number of articles of the Law on Protection of Consumer Rights

On May 16, 2024 the Government issued Decree 55/2024/ND-CP (“Decree 55/2024”) detailing a number of articles of the Law on Protection of Consumer Rights, replacing Decree 99/2011/ND-CP (“Decree 99/2011”). Decree 55/2024 will take effect from 1 July 2024 with some notable novelties that enterprises must pay attention to, especially regulations related to **contracts concluded with consumers**, template contracts, general trading conditions, ways to handle products and goods with defects, and consumer protection.

1.1 General requirements for contracts concluded with consumers, template contracts, and general trading conditions

To clarify and be consistent with Article 23.2 of the Law on Protection of Consumer Rights 2023, Decree 55/2024 supplements and clarifies the requirements on language and form for contracts concluded with consumers, template contracts, and general trading conditions.

Specifically, Article 6 of Decree 55/2024 stipulates that contracts concluded with consumers, template contracts, and general trading conditions must **meet the 5 requirements** as follows:

- (1) The language is Vietnamese and other languages can be used upon agreement;
- (2) In the case of a written contract, the minimum font size is 12 in Times New Roman or equivalent font size;
- (3) Font color and background color used in the documents must be contrast to each other;
- (4) Layout and design of the document must be clear and easy to follow; and

- (5) The subject matter must be clear, easy to understand and must comply with legal regulations on protecting consumer rights.

Enterprises trading in goods and services that use template contracts and general trading conditions, including template contracts for sales of apartments, will have to register template contracts and general trading conditions before entering into a contract with customers, and must re-register the template contracts and general trading conditions in accordance with Article 13 of this Decree.

At the same time, before January 31 annually, corporate and individual businesses must submit reports on the registration and application of template contracts and general trading conditions to the competent agency.

1.2 Template contract and general trading conditions which have been registered may still be canceled at any time if found in violation of law

Article 15 of Decree 55/2024 permits the state management agencies in charge of protecting consumer rights to, at its own discretion or at the request of consumers or social organizations

involving in consumer protection, request corporate and individual businesses to cancel or modify all or part of the template contracts or general trading conditions at any time when they are detected violating the law on protection of consumer rights.

If an individual business needs to modify or remove a violating provision in a template contract or general trading conditions, it must:

- (1) Coordinate with state management agencies in reporting, providing information, clarifying the contents of template contracts, or general trading conditions when requested by state management agencies in charge of protecting consumer rights.
- (2) Modify or remove violating provisions within 30 days of receiving the request from a competent state management agency in charge of protection of consumer rights. In complicated cases, an extension of up to 90 days may be granted by the competent state management agency in charge of protection of consumer rights;
- (3) Re-register the template contract and general trading conditions;
- (4) Publicize the template contract and the general trading conditions which have been modified or the violating provision in which has been removed within 5 working days of completion of the modification or removal; and
- (5) Notify consumers who have entered into contracts to apply the new

general trading conditions, and re-sign the contract using the new template at the consumer's request within 5 working days of completion of the modification or removal.

1.3 Disclose information about sellers in cyberspace who violate consumer rights

According to Article 24 of Decree 55/2024, corporate and individual businesses in cyberspace that violate the law on protecting consumer rights will be punished by competent state management agencies by disclosing information about their names and addresses, acts of violation, and where the violation is committed, issuing agencies, numbers and dates of the sanctioning decisions. The disclosure will be made on the mass media, posted at the headquarters and on electronic information portals of ministries, ministerial-level agencies, and provincial People's Committees within 30 days in order to alert consumers.

1.4 Responsibilities of corporate and individual businesses for defective products and goods

Decree 55/2024 stipulates that, when detecting defective products or goods or receiving a recall request from a competent authority, corporate and individual businesses must:

- (1) Immediately take necessary measures to stop distributing the defective products and goods in the market within 24 hours of detecting the defective products or goods or receiving a recall request from the competent authority.

- (2) Disclose and publicly announce the recall of defective products and goods within the following time limit:
- 3 working days of detecting the defective products or goods or receiving a recall request in respect of the defective products and goods belonging to group A (*products and goods that can cause damage to the lives and health of consumers*).
 - 5 working days of detecting the defective products or goods or receiving a recall request in respect of the defective products and goods belonging to group B (*products and goods capable of causing damage to consumers' properties*).
- In case the law regulates the time limit for disclosure: follow the
- guidelines given in that specialized law.
- (3) Report to the competent state management agency in charge of consumer protection on the recall of defective products and goods:
- Before recalling defective products and goods: report the products and goods which will be recalled, using Form No. 08 of Decree 55/2024.
 - Report the recall results (using Form No. 08 of Decree 55/2024): within 5 working days of the end of the recall of defective products and goods or of receipt of the reporting request from the competent state management agency in charge of consumer rights protection, unless otherwise prescribed by law.

2. New guidance on fire prevention and fighting design approval

On May 10, 2024, the Government issued Decree 50/2024/ND-CP ("**Decree 50/2024**") amending and supplementing a number of articles of Decree 136/2020/ND-CP ("**Decree 136/2020**") detailing a number of articles and measures to implement the Law on Fire Prevention and Fighting (FPF) and the Law on amending and supplementing a number of articles of the Law on FPF, and Decree 83/2017/ND-CP ("**Decree 83/2017**") regulating the rescue work of FPF forces.

Decree 50/2024 will take effect from May 15, 2024 with many important novelties added pertaining to the approval of FPF designs, solving the problems that businesses have been facing recently.

2.1 Facilities under suspension are also subject to supervision in terms of FPF

Article 1.1 of Decree 50/2024 stipulates that business or production establishments, public works, headquarters, apartment buildings and

other independent works as listed by the Government that are under suspension are also considered as facilities subject to supervision in terms of FPF.

Thus, compared to the provisions in Article 4.1 of Decree 136/2020, Decree 50/2024 supplements the operating status of facilities, including being active, under suspension.

In addition, compared to Decree 136/2020, Appendix I of Decree 50/2024 also adds a number of facilities subject to supervision in terms of FPF, such as: service and catering facilities with a total business area of 100 m² or more or total volume of 500 m³ or more; businesses trading in flammable and explosive goods with a total business area of 50 m² or more or a total volume of buildings of 200 m³ or more; Residential buildings combined with production and trading of flammable and explosive goods with the floor area for production and business of 50 m² or more.

2.2 Narrowing the subjects subject to FPF design approval

Article 13.3 of Decree 136/2020 stipulates that there are 03 groups of subjects subject to FPF design approval. However, Article 1.5(a) of Decree 50/2024 has removed the group *"Projects of construction planning or adjustment of urban construction planning, economic zones, industrial parks, industrial clusters, export processing zones, high-tech zones and other functional areas as prescribed by the Planning Law"* from the groups of subjects subject to FPF design approval, so currently there are only 2 groups of subjects subject to FPF design approval:

- Projects and works specified in Appendix V of Decree 50/2024, which are newly built or renovated, leading to changes in the ways they

are used, including the following cases: (i) increasing the number of floors or fire escape area; (ii) changing the type and location of emergency exit stairs; (iii) reducing the number of fire escape routes on a floor, fire escape area, and the whole works; (iv) installing new or replacing fire alarm systems; (v) making new installation or replacing fire extinguishing systems; and (vi) changing functions of the works leading to stricter FPF requirements for the floors, fire escape area and the works;

- Motor vehicles for which special requirements are regulated in terms of FPF as specified in Section 19, Appendix V of Decree 50/2024 when they are newly manufactured, or converted affecting one of the fire safety requirements.

In addition, Decree 50/2024 also provides Appendix V in replacement of Appendix V of Decree 136/2020, eliminating some subjects from the group of subjects subject to FPF design approval:

- Other houses for rent and accommodation establishments (than hotels, guesthouses, motels with 7 floors or more or a total volume of 5,000 m³ or more).
- Bars, clubs, beauty salons, massage service businesses, amusement parks, zoos, aquariums (are not or do not include karaoke service businesses, dance halls with 3 floors or more or a volume of 1,500 m³ or more).

- Department stores, convenience stores, and food catering stores (other than markets, shopping malls, supermarkets, restaurants with a total volume of 3,000 m3 or more).
- Racetracks, shooting ranges, other sports facilities (other than stadiums with a capacity of 5,000 seats or more or sports arenas, indoor sports palaces, fitness centers, sports centers with a capacity of 5,000 seats or more or a total volume of 5,000 m3 or more).
- Shops selling or providing repair and maintenance services for cars, motorbikes, and mopeds

For projects and works that are not subject to FPF design approval as mentioned above, if the owners have received comments on FPF in the basic design dossier or been granted a Certificate of approval for FPF design, the owners are supposed to conduct by themselves acceptance tests on FPF and assume liabilities for ensuring fire safety for the project.

2.3 Clearly regulate the authority to approve FPF designs

In addition to promulgating Appendix V (*list of projects, works, and motor vehicles subject to FPF design approval*), Decree 50/2024 also adds 2 new appendices (Appendix Va and Appendix Vb) detailing and specifying the subjects with the authority to approve FPF designs in the direction of decentralization of power to local agencies, specifically:

- (1) The FPF and Rescue Police Department is responsible for approving projects and works specified in Appendix Va, such as: projects and works of large scale and national importance as specified by law; Buildings over 150m; and Construction works stretching across 2 centralized provinces or cities or more, except for national defense facilities operating for military purposes.
- (2) The FPF and Rescue Police Department is responsible for approving motor vehicles, projects and works specified in Appendix Vb, including construction projects and works in the localities specified in Appendix V, except for national defense facilities operating for military purposes and projects and works specified in Appendix Va.

2.4 Simplify FPF design documents for approval

Decree 50/2024 revises the regulations on FPF design documents for approval in the direction of removing some documents for construction planning projects; acceptance of construction site; and basic design of the project.

For documents of (1) technical design or construction drawings for projects and new construction works; (2) technical design or construction drawings of projects, renovation works, or adjusted designs; and (3) technical design of motor vehicles with special requirements to ensure fire safety, Decree 50/2024 has simplified the documents in the direction of removing: Certificate of eligibility for providing FPF services by FPF design and

consulting enterprises, design approval documents, drawings with FPF approval stamp (for renovation and adjustment design documents), construction design appraisal documents issued by a specialized construction agency. At the same time,

applicants are not required to submit a power of attorney (if the investor authorizes another entity to submit the application) and Vietnamese translations are not required for foreign documents.

3. Amend and supplement regulations on buying, selling and handling bad debts of the Asset Management Company

On May 16, 2024, the State Bank of Vietnam issued Circular 03/2024/TT-NHNN (“Circular 03/2024”) amending and supplementing a number of articles of Circular 19/2013/TT-NHNN regulating the purchase, sale and handling of bad debts of the Asset Management Company of Vietnamese credit institutions.

Circular 03/2024 will take effect from July 1, 2024 and features the following notable contents:

3.1 Bad debt includes bad debt that has been purchased but has not yet been recovered

To be consistent with Article 195 of the Law on Credit Institutions 2024, Article 1.2(c) of Circular 03/2024 redefines a bad debt as follows:

- (i) Bad debts of credit institutions and foreign bank branches include bad debts being accounted for in the balance sheet according to the regulations of the Governor of the State Bank on classification of assets, and the bad debts settled by using risk provisions but have not been recovered and are being monitored off the balance sheet;
- (ii) Bad debts that the Asset Management Company has purchased from credit institutions but have not yet recovered the debts.

Thus, according to the above definition, bad debt includes (i) bad debts of credit institutions and (ii) bad debts that organizations and individuals have purchased from credit institutions but have not yet recovered the debts.

3.2 Bad debts must be purchased at market prices

As prescribed in Articles 1.3, 1.5 and 1.6 of Circular 03/2024, in principle, the Asset Management Company can only purchase bad debts from joint venture credit institutions, credit institutions with 100% foreign capital, and foreign bank branches at market prices. To buy bad debts at market prices, the Asset Management Company must ensure the following conditions are met:

- (1) Conditions for bad debts are met when the Asset Management Company purchases them in form of special bonds.

- (2) Bad debts, as assessed by the Asset Management Company, can be fully recovered.
- (3) The security asset for the bad debt must be marketable, or the borrower may potentially recover its ability to repay the debt.
- (4) In case of converting bad debts purchased with special bonds into bad debts purchased at market price, the special bonds corresponding to that bad debt must also meet the condition of not being due for payment and are not blocked at the State Bank.

asset management companies can purchase and sell bad debts not at market prices in order to speed up the debt collection process, such as:

- (1) Adding the principles which allow the Asset Management Company to sell bad debts to organizations and individuals at a price that may be higher or lower than the principal balance of the bad debt.
- (2) Allow the Asset Management Company to sell the security assets of bad debts at a selling price that may be higher or lower than the principal balance of the bad debts.

Bad debts can only be purchased at market prices when the Asset Management Company has completed the following: evaluating bad debt; determine the value of bad debt and security assets; Assessing the risks and ability to recover bad debt; current status and prospects of bad debts, borrowers, guarantors, parties with debt repayment obligations and the conditions in debt purchase agreements with credit institutions selling such debts; Anticipating the possible measures to handle the debts and security assets.

3.3 For selling and handling bad debts

In addition to adding regulations on purchasing bad debts at market prices, Articles 1.7 and 1.9 of Circular 03/2024 also add regulations in the case where

3.4 Adjusting the time for calculating provision-appropriating levels for bad debts purchased at market value

Instead of December 15 annually being the time when the Asset Management Company must determine the level of appropriating provisions for bad debts purchased at market value, now Circular 03/2024 pushes back the date to December 30 every year. Specifically, according to Article 1.12 of Circular 03/2024, before December 31 annually, the Asset Management Company must re-evaluate the security assets of each debt, and determine the amount to be set aside for provision of the year for each debt.

GV Lawyers would like to introduce our valued readers to an article Lawyer **Do Duc Anh** titled **“Who are you claiming debts on upon corporate windup?”** posted Saigon Economic Times (No 1.742) on 2nd May 2024.

At the moment, a wide range of different views emerges as to who will pay debts if a business winds up, leading to controversies and even bringing parties to court. However, some legal grounds are provided to hold business managers accountable for debts upon corporate windup.

According to dangkylanhdoanh.gov.vn, in 2023 there were 172,578 businesses withdrawing from the market, an increase of 20.5% as opposed to 2022; of which, the number of enterprises awaiting dissolution procedures is 65,480 enterprises, and the number of dissolved enterprises is 18,038 enterprises. Pressure to pay debts is among the reasons why businesses withdraw from the market. The question is, if a business winds up without paying all its debts, who will continue to pay those debts?

Who wil continue to pay the debts?

An opinion that dissolving a business is not something that can be easily done once desired. The Enterprise Law 2020 clearly stipulates: “Enterprises may be

dissolved only when they ensure payment of all debts and other property obligations and are not in the process of resolving disputes in court or through arbitration.[1]” The law also stipulates a deadline after which the business registration agency will shift the legal status of the enterprise in the National Business Registration Database to dissolved status[2].

Furthermore, the windup of an enterprise sometimes does not stem from the subjective decision of that enterprise, for example, in case of ending the operating period stated in the charter, or in case of revoking the enterprise registration certificate. In fact, there exist multiple cases where creditors are surprised to learn that their partner is dissolved even though all debts have not been paid!

According to current regulations, only the members of a partnership and the owner of a private enterprise have the obligation to be jointly/severally responsible for paying the debts of the enterprise with all of their assets[3]. Meanwhile, the members of a LLC with two

or more members, owners of a one-member LLC, shareholders of a joint stock company and capital contributors of a partnership are only responsible for their debts respectively to the amount of charter capital contributed/committed to contribute[4], depending on each type of company.

Thus, except for some special cases, after fully contributing charter capital, the shareholders/company members do not have to use personal assets to pay the company’s debts.

Debt payment obligations of business managers

The persons who run business operations are collectively called business managers by the 2020 Enterprise Law and are defined: “Are managers of private enterprises and company managers, including private business owners, partnership members, chairman of the members’ council, members of the members’ council, company president, chairman of the board of directors, member of the board of directors, director or general director and

individuals holding other management titles as prescribed in the company's charter[5]".

Article 207 of the 2020 Enterprise Law regulates the cases and conditions for enterprise dissolution, and also stipulates that: "Relevant managers and enterprises specified in Article 207.1.d are jointly responsible for the debts of the enterprise. And "the obligee may require any of the obligors to perform the entire obligation.[6]".

According to these regulations, if the enterprise is dissolved before completing its debt payment obligations, the creditor has the right to request any of the business managers to fulfill all debt repayment obligations.

Even though there are such regulations, actual problems remain arising.

There exist multiple cases where shareholders/company members also play the role of business managers or the persons who both contribute capital to establish a business and participate in business management. Specifically, will they be either jointly responsible as business managers or responsible to the extent of the amount of charter capital contributed as a shareholder/member of the company? This is an issue that has yet to be clearly regulated in legal normative documents.

In fact, there have been cases where a number of shareholders who simultaneously held the positions of board members and directors of the company were declared jointly liable with the company by the court to fulfill debt payment obligations at the rate of capital contribution of each

person[7]! In this case, the court considered the capital contribution ratio to determine the responsibility of the relevant managers.

[1] Article 207 the 2020 Enterprise Law

[2] Articles 208 and 209 of the 2020 Enterprise Law, Articles 70 and 71 of the Government's Decree 01/2021 on enterprise registration

[3] Articles 181 and 188 of the 2020 Enterprise Law

[4] Articles 46, 74, 111, and 187 of the 2020 Enterprise Law

[5] Article 4 of the 2020 Enterprise Law

[6] Article 288 of the 2015 Civil Code

[7] Judgment No.21/2021/KDTM-PT dated September 27, 2021 of the People's Court of Hai Phong City on credit contract disputes

1. Corporate income tax policy for provisions

In principle, at the time of preparing annual financial statements, if the actual investment value of the securities investment being accounted for in the Company's accounting books is reduced compared to the market value, the Company must appropriate provision as prescribed in Article 5.1 of Circular 48/2019/TT-BTC, Article 1 of Circular 24/2022/TT-BTC amending and supplementing a number of articles of Circular 48/2019/TT-BTC. This provision, its establishment and use, if done in accordance with the instructions of the Ministry of Finance, will be included in reasonable expenses when determining income subject to corporate income tax as prescribed in Article 4 of Circular 96/2015/TT-BTC.

Ha Noi City Tax Department replies to the question of Navibank Securities Joint Stock Company in Official Letter No. 33315/CTHN-TTHT dated 3/6/2024.

2. Issue electronic personal income tax deduction documents

In case the Branch has deducted the employee's personal income tax but has not yet issued a deduction document, it must issue a deduction document at the request of the individual from whom the deduction is made as prescribed in Article 25.2 of Circular 111/2013/TT-BTC.

In case the Branch is using electronic documents, it is allowed to create electronic tax deduction documents to deliver to the individual deducted from his income.

Ha Noi City Tax Department replies to the question of Branch of TMVA Garment Co., Ltd. - Hanoi Business Center in Official Letter No. 31714/CTHN-TTHT dated May 28, 2024.

3. Payment documents for visa applications for foreign employees

In case the Company has electronic visa application activities for foreigners,

proceeding on the government's online visa issuance websites and making payment of visa application fees to service providers, and if this expense meets the practical conditions related to the production and business activities of the enterprise with enough legal invoices and documents (in case the seller does not provide invoices, there must be documents proving as follows: confirmation from the Government website, electronic visa results,...) and payment documents as prescribed by law on value-added tax and corporate income tax, such relevant expenses will be included in deductible expenses when determining taxable income.

In case dossiers and documents proving expenses related to the above transactions are presented in the form of electronic information or data, these information data must be accurate and reliable enough on integrity of information. Electronic information and data should be stored, accessible and usable in complete form when necessary as prescribed by the Law on Electronic Transactions 2023.

Binh Duong Provincial Tax Department replies to the question of Triumph International Vietnam Co., Ltd. in Official Letter No. 15380/CTBDU-TTHT dated 10/6/2024.

4. Issue return invoice

If an organization or individual purchases goods, the seller has issued an invoice and the buyer has received the goods, but later the buyer discovers that the goods do not comply with specifications or quality and must return all or part of the goods, then the seller issues a return invoice to reduce or replace the invoice that was issued, the seller and buyer have an agreement clearly stating that the goods are returned after sale.

Binh Duong Provincial Tax Department replies to the question of Nitto Denko Tape Materials (Vietnam) Co., Ltd. in Official Letter No. 15340/CTBDU-TTHT dated June 7, 2024.

1. Ministry of Finance proposes increase in alcohol and beer taxes up to 100%

In the submission to the Government on the draft amendment to the Law on Special Consumption Tax, the Ministry of Finance proposed a levy on all alcoholic beverages, fermented foods from fruits, cereals, and drinks prepared from food alcohol. In particular, soft drinks will also be subject to this tax.

Specifically, for liquors with 20 degrees or more, the Ministry of Finance chooses to impose a tax of 80% by 2026, gradually increasing to 100% by 2030. Liquor with less than 20 degrees is taxed at 50% then increases to the highest 70%. All types of beer also gradually increase from 80% to 100%.

Currently, the special consumption tax rate on beer is 65%, liquor 35-65% depending on the alcohol level below or above 20 degrees. However, these levels are requested to be adjusted by the Ministry of Finance according to the roadmap from 2026-2030. This is aimed at increasing the selling price by 10%,

according to recommendations of the World Health Organization (WHO).

According to the development plan for Vietnam's beer, alcohol and beverage industry, by 2025, the country will produce about 4.6 billion liters of beer, 350 million liters of liquor, and 9.1 billion liters of soft drinks. Export turnover reached USD 600 million.

The Ministry of Finance believes that alcohol and beer consumption, if abused, will cause many harmful effects to consumers' health, affecting security, order and traffic safety. Alcoholic beverages (alcohol, beer) are addictive, easily leading to abuse. Therefore, applying high tax rates is necessary to raise awareness and take action against the harmful effects of consuming too much alcohol and beer as well as help reduce consumption and limit abuse of this product.

By nguoidothi.net.vn

2. Proposal to reduce taxes and fees to stimulate domestic consumption

With the results achieved through reducing value added tax (VAT) in 2023 and the first 6 months of 2024, the Government has submitted a proposal to the National Assembly for considering, allowing the continued implementation the policy of reducing the VAT rate by 2% for some groups of goods and services in the last 6 months of 2024.

Currently, people and businesses are enjoying a 2% VAT reduction in the first 6 months of this year. If this policy continues to be maintained in the last 6 months of the year, it is expected that people and businesses will save about over VND 47,000 billion.

According to economic experts, if the National Assembly continues to pass a 2% VAT reduction for the last 6 months of the year, it will be a very good solution to demand stimulus. Along with that, many other taxes and fees can also be reduced. Economic experts also say that with a population of about 100 million people, including about 20 million middle-class people, it is creating huge demand.

Therefore, stimulating domestic consumption is a practical solution. Especially, we target domestic businesses by speaking out in favor of the campaign "Vietnamese people prioritize using Vietnamese products"

By antv.gov.vn

No.	Document title	Issuance date	Effective date
GOVERNMENT			
1	Decree 65/2024/ND-CP on extending the deadline for paying special consumption tax on domestically produced or assembled cars.	June 17, 2024	June 17, 2024
2	Decree 64/2024/ND-CP on extending the deadline for paying value added tax, corporate income tax, personal income tax and land rent in 2024.	June 17, 2024	June 17, 2024
3	Resolution 84/NQ-CP on Project to develop a Law amending and supplementing a number of articles of Law on Land No. 31/2024/QH15, Law on Housing No. 27/2023/QH15, Law on Real Estate Business No. 29 /2023/QH15, Law on Credit Institutions No. 32/2024/QH15.	June 9, 2024	June 9, 2024
4	Decree 60/2024/ND-CP on market development and management.	June 5, 2024	August 1, 2024
5	Resolution 81/NQ-CP on the proposal to develop a National Assembly Resolution project on value added tax reduction.	May 28, 2024	May 28, 2024
6	Resolution 80/NQ-CP on the proposal to develop a Resolution of the National Assembly on piloting the implementation of commercial housing projects through agreements on receiving land use rights or having the right to use the land that is not residential land.	May 27, 2024	May 27, 2024
7	Resolution 76/NQ-CP on subjects eligible for reduction of land rent and water surface rent in Resolution 07/NQ-CP dated January 30, 2023 of the Government on reduction of land rent and water surface rent in 2022 for subjects affected by the Covid-19 epidemic.	May 24, 2024	May 24, 2024
8	Decree 55/2024/ND-CP detailing a number of articles of the Law on Consumer Rights Protection.	May 16, 2024	July 1, 2024
9	Decree 53/2024/ND-CP detailing the implementation of a number of articles of the Law on Water Resources.	May 16, 2024	July 1, 2024
10	Decree 52/2024/ND-CP regulating non-cash payments.	May 15, 2024	July 1, 2024
11	Decree 50/2024/ND-CP amending and supplementing a number of articles of Decree 136/2020/ND-CP detailing a number of articles and measures to implement the Law on Fire Prevention and Fighting and the Law amending	May 10, 2024	May 15, 2024

	and supplementing a number of articles of the Law on Fire Prevention and Fighting and Decree 83/2017/ND-CP regulating rescue work of fire prevention and fighting forces.		
MINISTRY OF FINANCE			
1	Circular 41/2024/TT-BTC amending and supplementing a number of articles of Circular 44/2017/TT-BTC on defining the royalty-liable price brackets for groups, categories of natural resources with the same physical and chemical properties and Circular 152/2015/TT-BTC on providing guidance on royalties.	May 20, 2024	July 15, 2024
MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT			
1	Circular No. 03/2024/TT-BTNMT detailing the implementation of a number of articles of of the Law on Water Resources.	May 16, 2024	July 1, 2024
STATE BANK OF VIETNAM			
1	Circular 03/2024/TT-NHNN amending and supplementing a number of articles of Circular 19/2013/TT-NHNN providing the purchase, sale and handling of non-performing loans by the Asset Management Company of Vietnamese credit institutions.	May 16, 2024	July 1, 2024
JUDICIAL COUNCIL OF THE SUPREME PEOPLE'S COURT			
1	Resolution 02/2024/NQ-HDTP guiding the application of a number of provisions of Article 313 of the Criminal Code.	May 24, 2024	June 18, 2024
2	Resolution 01/2024/NQ-HDTP guides the application of a number of legal provisions in resolving marriage and family cases.	May 16, 2024	July 1, 2024



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