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### **NEWLY ISSUED LEGAL DOCUMENTS IN SEPTEMBER**

## 1. E-commerce activities of foreign traders

On 25/09/2021, the Government issued Decree 85/2021/ND-CP (“**Decree 85/2021**”) amending and supplementing a number of notable novelties on the e-commerce activities of foreign traders.

### 1.1 Activities of providing e-commerce services via website in Vietnam

Foreign traders and organizations must register e-commerce activities and set up the representative offices in Vietnam or appoint their authorized representatives in Vietnam upon operating in one of the following three modes of operation:

- (1) E-commerce website with Vietnamese domain name.
- (2) E-commerce website with display language in Vietnamese.
- (3) E-commerce website has over 100,000 transactions from Vietnam in 1 year.

### 1.2 Responsibilities upon selling goods on Vietnamese e-commerce exchanges

Traders and organizations providing services on Vietnamese e-commerce trading floor are responsible for verifying the identity of foreign traders and organizations selling goods on such e-commerce trading floor, and at the same time choosing to perform one of the 3 following duties:

- (1) Requesting traders to exercise the right to export or import of foreign traders who are not present in Vietnam as prescribed by law.
- (2) Organizing the implementation of import activities as entrusted by the

buyer for goods traded by foreign traders and organizations on the e-commerce trading floor.

- (3) Requesting foreign traders and organizations to designate their commercial agents in Vietnam.

### 1.3 Conditions for foreign investors to access the market

According to Decree 85/2021, e-commerce service provision is a conditional market access industry for foreign investors (*except for investors who invest in small and medium-sized enterprises as innovative startups in accordance with the law on supporting small and medium-sized enterprises.*).

Market access conditions include:

- (1) Foreign investors invest in the business of providing e-commerce services in Vietnam in the form of investment in the establishment of an economic organization or investment in capital contribution, share purchase, or capital contribution purchase.
- (2) Foreign investors controlling 1 or more enterprises in the group of 5 leading enterprises in the e-commerce service market in Vietnam on the list announced by the Ministry of Industry and Trade must obtain an appraisal opinion on national security from the Ministry of Public Security. Specifically,

- a. Foreign investors dominate an enterprise providing e-commerce services in one of the following cases:
  - Foreign investors hold ownership of more than 50% of the charter capital or the voting shares of the enterprise;
  - The investor directly or indirectly decides to appoint, remove or dismiss from office the majority or all of the members of the Board of Directors, the chairman of the Members' Council, the director or general director of the enterprise;
  - Investors have the right to decide on important issues in the enterprise's business activities, including the choice of technology platform and business organization form; selection of industries, occupations, geographical areas and business forms; choosing to adjust the scale and business lines; selecting the form and method of mobilizing, allocating and using the business capital of that enterprise.
- b. Group of 5 enterprises decide on important issues in business activities of enterprises including seller, number of transactions, total transaction value.

## 2. Land rent reduction for those hit by the Covid-19 epidemic

On 25/09/2021, the Prime Minister issued Decision 27/2021/QĐ-TTg (“**Decision 27/2021**”) on the reduction of land rent in 2021 for subjects hit by the epidemic. COVID-19, specifically as follows:

### 2.1 Subjects of application

- Organizations, units, enterprises, households and individuals that are directly leasing land from the State under a decision or contract of a competent state agency in the form of annual land rent payment (hereinafter referred to as a tenant).
- Land tenants are not subject to land rent exemption or reduction and in case the tenant is receiving land rent reduction according to the law on land and other relevant laws.

### 2.2 Land rent reduction

- The reduction of 30% of payable land rent in 2021 is calculated on the payable land rent of 2021, no reduction on the outstanding land rent of the years before 2021 and late payment interest (if any).
- In case the land tenant is receiving a reduction in land rent, the reduction of 30% of the land rent is calculated on the payable land rent after the reduction has been made.

- In case the land tenant has paid the land rent for 2021, but after the competent authority determines and decides to reduce the land rent, there is an excess of the land rent, the overpaid amount will be deducted from the land rent of the following period or the following year; if there is no longer a period to pay the next land rent, clearing or refunding the overpaid amount is applied as prescribed.
- Decision 27/2021 takes effect from 25/09/2021.

### 3. Novelties on special investment incentives

On 06/10/2021, the Prime Minister issued Decision 29/2021/QĐ-TTg (“**Decision 29/2021**”) providing for special investment incentives. In particular, specific regulations on incentives, time and conditions for applying special investment incentives to investment projects are as follows:

#### 3.1 Subjects of application

- (1) New establishment investment projects (including the expansion of such newly established projects) innovation centers, research and development centers with total investment capital of VND3,000 billion or more, disburse at least VND1,000 billion within 03 years of issuance of the Investment Registration Certificate or approval of the investment policy.
- (2) The National Innovation Center was established under the Prime Minister's decision.
- (3) Investment projects in business lines entitled to special investment incentives with an investment capital of VND30,000 billion or more, disbursing at least VND10,000 billion within 3 years of issuance of the Investment Registration Certificate or investment policy approval.

#### 3.2 Preferential rates of corporate income tax

- The preferential tax rate of 9% for a period of 30 years applies to any income of economic organizations from the implementation of investment projects mentioned in item (3) above.
- The preferential tax rate of 7% for a period of 33 years applies to any income from investment projects in one of the following cases:
  - ✓ Investment projects that fall into the categories mentioned in item (1) above.
  - ✓ An investment project that belongs to the subjects mentioned in item (3) above and meets one of the following four criteria: (i) It is a level 1 high-tech project; (ii) There are Vietnamese enterprises participating in the level 1 chain; (iii) Added value accounts for over 30% to 40% of the total cost of final output products provided by economic

organizations; and (iv) Meeting the criteria for level 1 technology transfer.

- The preferential tax rate of 5% for a period of 37 years applies to any income from the activities of an object or an investment project in one of the following cases:
  - ✓ Investment projects mentioned in item (2) above.
  - ✓ An investment project that belongs to the subjects mentioned in item (3) above and meets one of the following four criteria: (i) it is a level 2 high-tech project; (ii) there is a Vietnamese enterprise participating in the level 2 chain; (iii) Added value accounts for more than 40% of the total cost of the final output products provided by economic organizations; and (iv) Meeting the criteria for level 2 technology transfer.

### 3.3 Time of exemption and reduction of corporate income tax

- Tax exemption for 5 years, 50% reduction of tax payable in the next 10 years in case of enjoying the preferential tax rate of 9%.
- Tax exemption for 6 years, 50% reduction of tax payable in the next 12 years in case of enjoying the preferential tax rate of 7%.

- Tax exemption for 6 years, 50% reduction of tax payable in the next 13 years in case of enjoying the preferential tax rate of 5%.

### 3.4 Preferential land rent, water surface rent

- Exemption of land rent and water surface rent for 18 years and a reduction of 55% of land rent and water surface rent for the remaining time for economic organizations implementing investment projects in case of enjoying the preferential tax rate of 9%.
- Exemption from land rent and water surface rent for 20 years and a reduction of 65% of land rent and water surface rent for the remaining time for economic organizations implementing investment projects in case of enjoying the preferential tax rate of 7%.
- Exemption of land rent and water surface rent for 22 years and reduction of 75% of land rent and water surface rent for the remaining time for subjects or economic organizations implementing investment projects in case of enjoying preferential tax rates 7%.

Decision 29/2021 takes effect from the date of signing, 06/10/2021.

## 4. New guidelines on e-invoices

On 17/09/2021, the Ministry of Finance issued Circular 78/2021/TT-BTC (“Circular 78/2021”) guiding the implementation of a number of articles of the Law on Tax

Administration dated 13/06/2019, Decree No. Decree 123/2020/ND-CP dated 19/10/2020 of the Government providing for invoices and documents. Circular 78/2021 will take effect from 01/07/2022 and there are some notable points about electronic invoices as follows:

#### 4.1 Allowing sellers to authorize e-invoice issuance

- According to Article 3 of Circular 78/2021, the seller or service provider as an enterprise, economic organization or other organization may authorize a third party (*the party that has an affiliate relationship with the seller, being eligible to use e-invoices, and falling out of the case of discontinuing the use of e-invoices*) to issue e-invoices for the sale of goods and services.
- The authorized e-invoice must show the name, address, tax code of the authorizing party and the name, address, and tax code of the authorized party and must be true to the actual situation.
- The authorization must be made in writing (contract or agreement) between the two parties and must fully show the following information:
  - ✓ Information about the authorizing party and the authorized party (name, address, tax code, digital certificate).
  - ✓ Information about the authorized e-invoice (invoice type, invoice symbol, invoice number form symbol).
  - ✓ Purpose of authorization.
  - ✓ Authorization period.

- Authorized invoice payment method (specifying the responsibility to pay for goods and services in the authorized invoice).
- The authorization to make an e-invoice is determined to be a change of registration information for the use of an e-invoice, so the authorizing party and the authorized party must use the form 01DKTD/HDDT attached to Decree 123/2020/ND-CP to notify to the tax authority.

#### 4.2 Time of invoice for banking services

According to Article 6.3 of Circular 78/2021, the date of e-invoice issuance, in case of providing banking services, is periodically performed under the contract between the two parties together with a statement or other document certified by the two parties but no later than the last day of the month in which the service provision occurs.

In case of providing banking services in a large quantity, occurring frequently, it takes time to check data between the bank and relevant third parties (payment institutions, international card organizations or other organizations), the time of invoice is the time to complete the data reconciliation between the parties, but no later than the 10th day of the month following the arising month.

#### 4.3 Regulations on electronic invoices printed from cash registers

According to Article 8 of Circular 78/2021, subjects selected to use e-invoices printed from cash registers with connection to electronic data transfer with tax authorities or e-invoices with/without code include enterprises, households, business individuals paying taxes according to the declaration method from provision of goods and services directly to consumers under business models such as trade centers, supermarket, retailing of consumer goods; eateries; restaurants; hotels; retailing of modern medicines; recreation, entertainment and other services.

The e-invoice created from the cash register has the following contents:

- (i) Name, address, tax code of the seller.
- (ii) Buyer information if required by buyer (personal identification number/tax code).
- (iii) Name of goods or services, unit price, quantity, payment price. In case the organization or enterprise pays tax by the credit method, it must clearly state the VAT-exclusive selling price, VAT rate, VAT amount, and total payment including VAT.
- (iv) Time of invoicing.
- (v) Tax authority code. This code is automatically issued, according to the character range for each business establishment when registering to use the e-invoice with the tax authority's code, which is generated from the cash register with electronic data transfer connected with the tax authority and ensures no duplication.

GV Lawyers would like to introduce you an article by Lawyer **Tran Huu Tien**, titled **“Is the legal instrument the key the lock when it comes to the disruption of the supply chain of goods due to the pandemic?”** was published on the Vietnam Lawyers Electronic Journal on 26 August 2021.

*(LSVN) – The past days have witnessed many localities, including the leading economic centers of the South, restrict almost all activities to implement social distancing against the pandemic. Goods either slow down or come to a standstill. Markets, commercial centers, supermarkets... alternate between lockdowns and openings. Each piece of meat, each onion, and each bundle of vegetable become strangely precious.*

### **Difficult situation of the supply chain of goods**

You do not need to be an economic expert to see that before the Covid-19 pandemic, there has never been any risk that posed so many challenges to Vietnamese goods suppliers. Customers hesitate in every transaction, from micro to macro. Previously effective and diverse distribution methods have been narrowed down into two basic channels: "delivery to the door" and "selling at essential stores". But these channels are not always able to operate effectively. Goods get stuck at ports or warehouses; or if you can



get through at one station, you might still get stuck at another station as a particular locality is too careful. The common scenario is that revenue goes down, income declines, most importantly, cash flow slows down, while the burden of costs (facilities, raw materials, taxes, fees, labor, ...) looms in the books. A thousand and one reasons why business managers have a headache upon solving business problems during the pandemic.

While bearing many things, businesses also need to care about the health of employees upon maintaining production and business, because whether one likes it or not, the health of employees is the very "health" of the business. Initiatives have been raised

such as dividing working groups, a 2- destination route, 03 on-site activities, then 02 on-site activities... but there is no comprehensive plan for ensuring 100% of operation capacity. Failure to operate properly also means that businesses are neither autonomous in fulfilling orders, nor capable of self-determination in transactions. Breaking commitments is the last option considered.

But once made, this decision will not just be about commitment or credibility – which is a measure of business success or failure, but also the breakdown of partnerships in the supply chain. Loss of source of goods, loss of output – disputes may occur. But as the pandemic is a “cannot-



be-more reasonable" ground to justify and the dispute resolution methods are almost frozen (Courts, arbitration bodies, conciliation are forced to limit their activities), not every enterprise has the patience (and ability) to stay maintained until the problem is resolved. Once things get out of hand, enterprises falter at a 2-way junction—to be or not to be.

Enterprise is the most important element, the breath of the supply chain. The supply chain will "lose power" if that element fails. Vietnam is perhaps has been witnessing the most depressive phase of the supply chain in recent years.

The report of the General Statistics Office recorded that in the first 7 months of 2021, nearly 80,000 enterprises stopped doing business and were dissolved across the country. This number increased by more than a quarter compared to the same period in 2020. Many businesses (mostly small and medium enterprises) have not been able to overcome the fierce pandemic wave. The key role is pushed to "big guys" who can shoulder the brunt in light of their capacity and scale. But that is just a slim choice in the context of "no one dares to predict

anything" in the midst of the pandemic...

A company supplying pork products, the second largest of the South, suddenly announced the possibility of temporarily suspending supply to Ho Chi Minh City because of some internal infection cases. Although the problem has been resolved in time, this is an illustration of how the product supply chain can be dependent and fragmented due to the impact of the pandemic. The risk of a local crash is real if the supply is not properly protected. The consequences of this are hard to imagine, but the hardest hit are certainly businesses and consumers.

### **The leading role of the State's legal instrument in solving supply chain difficulties**

In a difficult situation, businesses expect help from the government so that they do not have to continue "groping in the night". Just as patients need oxygen when their illness worsens, this is a critical time for the government to put the most suitable "ventilators" for a supply chain that is facing too many risks. The "ventilator" here is the legal instrument that the State needs to soon put out to intervene and cure.

Responding to the development of the pandemic, the Government has taken urgent but very careful measures and actions to solve problems that arise from time to time. Directive 16/CT-TTg dated 31 March 2020 of the Prime Minister on the implementation of urgent measures to prevent and control the Covid-19 epidemic clearly shows that people are allowed to go out to buy food and eatables, necessities and these goods are also allowed to move to ensure people can access during social isolation.

As a few localities, due to their lack of experience upon fighting the epidemic for the first time, were still fumbling about how to absorb and explain the spirit and policies of the central government, the Ministry of Industry and Trade issued Official Letters No. 4349/BCT-TTTN and No. 4481/BCT-TTTN on 21 and 27 July 2021 respectively, agree to identify essential goods and services to allow circulation throughout the country when implementing the Directive. No. 16/CT-TTg. The above documents are considered "a shower against drought coming in the nick of time" for businesses that supply essential products. Escaping from the fear that the

movement of essential goods may be blocked at any time, businesses have rested assured to operate the wheels to move goods from the place of production to the place of distribution.

Also from the spirit of welcoming the opinions of people, businesses as well as industry associations, agencies and branches have actively coordinated to give practical guidelines to ensure goods are circulated, handled the situation of congested or branched goods. Proposed initiatives such as “green channel” for transport, application of technology in traffic control, exemption from internal inspection, etc. have been actively absorbed and developed. State documents are continuously released for the purpose of coordinating and implementing those policies (Dispatch No. 5187/VPCP-CN dated 29 July 2021 of the Government Office, Official Letter No. 1015/TTg- CN of 25 July 2021 of the Prime Minister, Official Letter No. 5753/BYT-MT and No. 5886/BYT-MT of July 19 and 22, 2021 of the Ministry of Health, Official Letter No.

7630/BGTVT-VT dated 27 July 2021 of the Ministry of Transport, Official Letter No. 5222/TCDBVN-VT dated 25 July 2021 of the General Department of Roads...), proving that the State has been focusing all its attention on dual goals.

Initial doses of drugs are being introduced into the supply chain symptomatic treatment, and they are working. Ways to strengthen resistance and help businesses stand firm such as tax exemption and reduction, social insurance payment reduction have also been considered and implemented. These include Resolution No. 30/2021/QH15 dated 28 July 2021 of the National Assembly, Notice 209/TB-VPCP dated 05 August 2021 of the Government Office, Resolution 68/NQ-CP dated 01 July 2021 of the Government, Decision 23/2021/QĐ-TTg of 07 July 2021 of the Prime Minister. There were certain joys in spite of many worries. All of that affirms the great role of the State's legal instrument in the goal of protecting the supply chain of goods, in

addition to the efforts of businesses and people.

The epidemic is now unpredictable, the fight against it remains arduous. To bring the economy in general and the supply chain of goods in particular back to the inherent pace will be a long and thorny journey. Unravelling and solving difficult problems at each moment, in addition to acute and direct measures, businesses tend to expect more comprehensive and long-term State legal instruments such as general plan, action program, or even law (for example, disaster management law as some countries around the world apply)... Therefrom, the business itself can rely on to develop a business plan, its own response. As a result, the government and businesses can have a thorough consensus in the implementation of common orientations and policies. From a cautious perspective, the government also needs to be clever and flexible in building legal instruments to achieve optimal results, avoiding unwanted “side effects”.

## 1. Ho Chi Minh City will conduct the pilot application of new e-invoices from 01 November 2021

*TTO - According to Circular No. 78, which has just been issued, the tax authorities' invoice management will be stricter in the coming time. E-invoices must be sent to the General Department of Taxation at the same time as being sent to customers, rather than only sent to buyers like currently.*

Specifically, according to Circular 78 issued by the Ministry of Finance, businesses, households and individuals paying taxes according to the declaration method from activities of providing goods and services directly to consumers under business models such as shopping malls; supermarkets; retailing of consumer goods; eateries; restaurants; hotels; retailing of new drugs; recreation and entertainment services... may choose to use electronic invoices from cash registers with electronic data transfer connection with tax authorities.

Those e-invoices must ensure compliance with the principles set forth by the tax authorities. The tax authority's code will be automatically issued, according to the character range for each business establishment when registering for use with the tax authority and ensuring no duplication.

When using e-invoices generated from cash registers with an electronic data transfer connection with tax authorities, the seller must transfer these e-invoice data to the tax authorities within the same day through organizations providing services of receiving,

transmitting and storing electronic data.

Notably, from 01/11/2021, Ho Chi Minh City will be one of the first 6 localities along with Ha Noi, Hai Phong, Phu Tho, Quang Ninh and Binh Dinh to apply electronic invoices under this new regulation.



*Come here, together with supermarkets, retail consumer goods; Eateries; Restaurants and pharmacies must also issue e-invoices created from cash registers that have an electronic data transfer connection with tax authorities - Image: DUYEN PHAN.*

To prepare for this great change, the Ministry of Finance required the Tax Department of Ho Chi Minh City to report to the People's Committee of Ho Chi Minh City to set up a steering committee to deploy the application of e-invoices locally, headed by the city leader and the members are representatives of the tax department and related departments and branches.

In addition, the Tax Department of Ho Chi Minh City must review and classify taxpayers as enterprises, economic organizations, business households and individuals in the area who are users of electronic invoices according to regulations to notify them of the time of implementation.

At the same time, it is necessary to prepare conditions for information technology infrastructure to make and transfer e-invoice data to tax authorities, send e-invoices to buyers

and other contents on management and using electronic invoices.

The Tax Department of Ho Chi Minh City must also announce a hotline at the Tax Department of Ho Chi Minh City and the tax branch; regularly review and capture problems during the preparation and initial implementation

of e-invoices to immediately handle them locally. For issues beyond their authority, it should report to the People's Committee of Ho Chi Minh City, the General Department of Taxation and the Ministry of Finance for timely resolution.

*By A. Hong, tuoitre.vn*

## 2. Proposal to take 9 days off for the Lunar New Year 2022

*The Ministry of Labour, War Invalids and Social Affairs proposes that the Lunar New Year holidays in 2022 include 9 days, in which 5 days off according to the law and 4 days off according to the weekly calendar.*



Artwork

The Ministry of Labour, War Invalids and Social Affairs is collecting opinions from 16 ministries, branches and ministerial-level agencies on the draft proposal for the 2022 Lunar New Year holiday schedule for officials, civil servants, and employees of administrative, non-business agencies, political organizations, socio-political organizations.

According to the draft, the Ministry of Labour, War Invalids and Social Affairs proposes that the Lunar New Year holidays include 5 days, in which 1 day before Tet and 4 days after Tet according to the 2019 Labour Code.

With this option, employees may enjoy 9 consecutive days off, from Saturday (29/01/2022) to the end of Sunday (06/02/2022), that is, from 27/12 of the year of New Ox to the end of 06/01 of the year of Tiger.

These 9 Tet days off include 5 days off according to the Labour Code, and 4 days off according to the weekly calendar.

Thus, compared to 2021, the number of Tet holidays in 2022 will be 2 days longer.

The draft also clearly states that, in case the employee is not a civil servant or public employee, based on the actual conditions and the employee's holiday schedule, the employer may arrange the Tet holiday schedule in the following way: choosing 1 day off before Tet and 4 days off after Tet or 2 days off before Tet and 3 days off after Tet. The employer must notify the employee of the holiday schedule 30 days in advance.

According to the Ministry of Labour, War Invalids and Social Affairs, if the majority of agencies, ministries and branches unanimously agree, this proposal will be officially submitted to the Prime Minister for consideration and decision.

*By Phuc Minh, vneconomy.vn*

## 1. Corporate income tax on severance allowances

- From 01/01/2009, the Company is responsible for paying unemployment insurance premiums for employees and employees will be entitled to unemployment benefits paid by the Insurance Agency.
- In case the Company pays severance allowances to employees in noncompliance with the Labor Code and the Law on Social Insurance, these expenses will not be included in deductible expenses upon calculating the income subject to CIT.

*Ha Noi Tax Department replies to the question of Aviation Information and Telecommunications Joint Stock Company in Official Letter No. 36670/CTHN-TTHT dated 28/09/2021.*

## 2. Personal income tax policy for fixed payments

- In case the Bank pays allowances to its employees for telephones, stationery, business trips, clothing, etc. at a fixed monthly payment:
  - ✓ If these expenses for employees are specified in terms of the conditions and level of entitlement in one of the following documents: Labor contract; Collective labor agreement; Financial regulations of the Company, Corporation, Group; The bonus regulations prescribed by the Chairman of the Board of Directors, the General Director, the Director

according to the financial regulations of the Company, the Corporation, and these fixed payments are consistent with the income subject to corporate income tax according to the legal documents guiding the implementation of the Law on corporate income tax, these fixed expenses will not be included in the income subject to personal income tax (PIT).

- ✓ If these expenses on employees are higher than the fixed expenditure, then the excess must be included in the income subject to PIT.

The aforesaid expenses, if they satisfy the conditions specified in Article 4.1 of Circular 96/2015/TT-BTC, will be included in deductible expenses upon determining the income subject to corporate income tax.

- In case the Bank incurs hazard pay which is a fixed monthly payment to employees of the treasury department, customer service department in accordance with the law, the above expenditure will not be included in the income subject to PIT. If the allowance received is higher than the prescribed allowance, the excess must be included in the income subject to PIT according to the guidance in Article 2.2 of Circular 111/2013/TT-BTC.

*Ha Noi Tax Department replies to the question of Saigon - Ha Noi Commercial Joint Stock Bank (SHB) in Official Letter*

No. 36668/CTHN-TTHT dated 28 September 2021.

#### 4. Tax policy for securities transfer activities

### 3. Value-added tax policy for trusted collection of international freight

- In case the Company directly signs a contract and provides international transportation services for customers, if the Company meets the conditions in Article 9 of Circular No. 219/2013/TT-BTC, the value-added tax rate for this service is 0%.
- In case the Company engages in collecting international freight for foreign agents (from abroad to Vietnam), the surcharge as per the freight of sea transportation of foreign shipping lines will not be subject to the requirement of declaring and paying value added tax.

- In case the Company generates revenue from securities transfer activities as specified by law, this revenue is not subject to value added tax. The Company must declare income tax on securities transfer transactions under the guidance in Article 15 of Circular 78/2014/TT-BTC.
- In case the Company receives a payment from a partner's breach of the contract as specified by law, this amount will not be subject to the requirement of declaring and paying value added tax. The Company must declare corporate income tax for the payment from the partner's breach of the contract under the guidance in Article 7 of Circular 78/2014/TT-BTC.

*Ha Noi Tax Department replies to the question of the Branch of Kintetsu World Express Vietnam Co., Ltd in Official Letter No. 35267/CTHN-TTHT dated 20/11/2021.*

*Ha Noi Tax Department replies to the question of Agribank Securities Joint Stock Company in Official Letter No. 36677/CTHN-TTHT dated 28 September 2021.*

No.	Document title	Issuance date	Effective date
<b>GOVERNMENT</b>			
1	Decree 86/2021/ND-CP on Vietnamese citizens travelling abroad for studying, teaching, conducting scientific research and academic exchange	25/9/2021	01/12/2021
2	Decree 85/2021/ND-CP amending and supplementing a number of articles of Decree 53/2013/ND-CP on e-commerce	25/9/2021	01/01/2022
3	Resolution 116/NQ-CP on support policy for employees and employers affected by the COVID-19 pandemic from the Unemployment Insurance Fund	24/9/2021	24/9/2021
4	Decree 83/2021/ND-CP on Vietnam's Special Preferential Import Tariff to implement the Arrangement on Bilateral Trade Enhancement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Cambodia during 2021-2022	13/9/2021	13/9/2021
5	Resolution 105/NQ-CP on supporting enterprises, cooperatives and business households in the context of the COVID-19 pandemic	09/9/2021	09/9/2021
<b>PRIME MINISTER</b>			
	Decision 27/2021/QD-TTg on reduction of land rent in 2021 for subjects affected by the COVID-19 pandemic	25/9/2021	25/9/2021
<b>MINISTRY OF CONSTRUCTION</b>			
1	Circular 14/2021/TT-BXD guiding the determination of construction work maintenance costs	08/9/2021	01/11/2021
<b>MINISTRY OF FINANCE</b>			
1	Circular 80/2021/TT-BTC guiding the implementation of a number of articles of the Law on Tax Administration and Decree 126/2020/ND-CP detailing a number of articles of the Law on Tax Administration.	29/9/2021	01/01/2022
2	Circular 78/2021/TT-BTC guiding the implementation of a number of articles of the Law on Tax Administration and Decree 123/2000/ND-CP on invoices and supporting documents	17/9/2021	01/7/2022
<b>STATE BANK OF VIETNAM</b>			
1	Circular 14/2021/TT-NHNN amending and supplementing a number of articles of Circular 01/2020/TT-NHNN on rescheduling debt repayment, exemption and reduction of fees, holding the debts to support customers hit by the Covid-19 epidemic.	07/9/2021	07/9/2021
<b>VIETNAM SOCIAL INSURANCE</b>			
1	Official Letter 2802/BHXH-CSXH on the implementation of the social insurance regime for employees at bankrupt enterprises who still owe social insurance premiums	07/9/2021	07/9/2021



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