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NEWLY ISSUED LEGAL DOCUMENTS IN JANUARY

1. Some novelties on business registration

On 04 January 2021, the Government issued Decree 01/2021/ND-CP ("**Decree 01/2021**") on enterprise registration. Decree 01/2021 will take effect immediately (i.e. 04 January 2021) and replace Decree 78/2015/ND-CP and Decree 108/2018/ND-CP amending and supplementing Decree No. 78/2015/ND-CP on business registration.

Accordingly, Decree 01/2021 has some novelties to which businesses need to pay attention as follows:

1.1 Enterprise code is also the social insurance code

According to Article 8.1 of Decree 01/2021, each enterprise is provided with a unique code called enterprise code which is also used as a tax code and social insurance code of the enterprise paying social insurance.

In addition, the codes of the dependent units of an enterprise which are issued to its branches or representative offices are also used as their tax codes.

allowed for the registration of enterprises, including:

- *Authorize a public postal service provider:* when performing business registration procedures, postal staff must submit a copy of the dossier submission form prepared in the form provided by the public postal service provider, with signatures of the postal staff and the person competent to sign the application for business registration.

1.2 Adding 2 cases where authorization is allowed for the registration of an enterprise

In addition to the regulation that the person competent to sign the application for enterprise registration may authorize other organizations and individuals to carry out the procedures related to enterprise registration as before, Article 12 of Decree 01/2021 adds 2 cases in which authorization is

- *Authorize a non-public postal service provider:* when submitting documents, the following documents must include (i) Copy of the service contract signed with the service provider performing enterprise registration procedures; (ii) Letter of recommendation issued by that provider to the individual directly carrying out business registration; and (iii) Copies of legal papers of the individual who is recommended.

1.3 An enterprise may initiate a lawsuit against a decision on its naming

Accordingly, Article 18.2 of Decree 01/2021 provides that the Business Registration Office has the right in accordance with law to accept or reject the intended name of an enterprise. In order to prevent enterprise names from being identical, mistaken and in violation of the enterprise naming rule, the opinion of the Business Registration Office is final. If an enterprise disagrees to the decision of the Business Registration Office, it may initiate a lawsuit in accordance with the law on administrative proceedings.

1.4 Refunding the fees for publicizing enterprise registration contents

Along with the submission of the application for establishment, an enterprise must carry out the procedures for publicizing enterprise registration contents and pay the relevant fees at the time of submitting the application for enterprise registration. Where the enterprise is not granted the enterprise registration certificate, the fee for publicizing enterprise registration contents will be refunded.

1.5 7 corporate legal statuses in the National Enterprise Registration Database

According to Article 41 of Decree 01/2021, an enterprise in the National Enterprise Registration Database may be ascribed one of the following 7 legal statuses:

- (1) Temporarily inactive.
- (2) No longer active at the registered address.
- (3) Enterprise registration certificate is revoked due to tax enforcement.
- (4) Being dissolved, splitted, consolidated or merged.
- (5) Being in bankruptcy proceedings.
- (6) Dissolved, bankrupt, ceased to exist.
- (7) Active.

1.6 3 cases in which registration certificates of branches or representative offices are revoked

Under Article 77.1 of Decree 01/2021, a branch or representative office may have its registration certificate revoked in the following 3 cases:

- (i) The contents declared in the application file for registration of the branch or representative office are fake.

- (ii) The branch or representative office has stopped operating for 1 year without notifying the Business Registration Office and the tax authority.
- (iii) Under the decision of the Court, or as required by the competent authority in accordance with law
- (iii) Having valid household business registration documents.
- (iv) Paying household business registration fees in full as prescribed by law.

1.7 Novelties on household businesses

- *Regarding business locations:* a household business can do business in many locations, but must choose a particular location to register as its head office and notify the tax administration agencies, and market control agencies of the places where the remaining business locations conduct their business.
- *Conditions for granting a household business registration certificate:* a business household will be granted a household business registration certificate when it meets the following 4 conditions:
 - (i) The business lines to be registered are not prohibited.
 - (ii) Household businesses are named in accordance with the regulations on naming household businesses.
- *The head of a household business may hire a manager:* the head of the household business may hire someone else to manage and run the household business. In this case, the head and other members of the household business must still be responsible for the debts and other property liabilities arising from business operations.
- *Business suspension period:* household businesses are allowed to suspend their business indefinitely, in particular, if business operations are suspended for 30 days or more, they must notify the business registration authority of the district where they have registered business and the tax authority which directly manages the household (*previously not allowed to suspend business for more than 1 year.*)
- *Notice of termination of operations:* upon termination of business operations, the household business must send a notice of termination of operations to the business

registration authority of the district where it is registered, along with the following documents:

- (i) Notice of tax code deactivation issued by the tax authority.
- (ii) A copy of minutes of meeting of household members on the

termination of business operations where household members participated in the registration of the household business.

- (iii) Original of the household business registration certificate.

2. Detailed guidance on the contents of a labour contract

On 12 November 2020, the Ministry of Labour, War Invalids and Social Affairs issued Circular 10/2020/TT-BLĐTBXH ("**Circular 10/2020**") detailing and guiding the implementation of a number of articles of the Labour Code regarding the contents of a labour contract, the collective bargaining council on jobs and occupations that adversely affect the reproductive and nurturing function. Circular 10/2020 takes effect from 01 January 2021, in which attention should be drawn to the 10 main points of a labour contract (LC) as required under Article 21.1 of the Labour Code as follows:

- (1) Name and address of the employer and full name, title of the person representing the employer to sign the labour contract. perform his/her jobs according to the agreement. Where the employee works regularly in many different locations, all such locations must be fully stated in the labour contract.
- (2) Full name, date of birth, gender, place of residence, citizen ID card or ID card number or passport number of the person representing the employee to sign the labour contract and some other information.
- (3) Job and workplace: the jobs to be performed by the employee; places where the employee will
- (4) Term of a labour contract: the term of a labour contract (number of months or days), starting and ending dates of a labour contract (for definite term LCs) or the starting date of a labour contract (for indefinite term LCs).
- (5) Salary: based on particular job or title, form of payment, payment

period, allowance and other additional amounts.

- (6) Regime of promotion and salary raise: based on the agreement between the two parties on the conditions, time, salary level after the promotion or salary raise, or in compliance with the collective labour agreement, or the employer's regulations.
- (7) Working hours and break time: as agreed by the two parties or according to the internal labour regulations, the employer's regulations, the collective labour agreement and the provisions of law.
- (8) Protective equipment for employees: types of personal protective equipment will be provided as agreed by both parties or under the collective labour agreement, the employer's regulations, and the law on occupational safety and hygiene.
- (9) Social insurance, health insurance and unemployment insurance: in accordance with the law on labour, social insurance, health insurance and unemployment insurance.
- (10) Training, retraining, and improving professional skills:

rights, obligations and interests of employers and employees to ensure the time and costs for training and retraining, and improving professional skills.

- *For labour contracts in the fields of agriculture, forestry, fishery and salt production:*

- ✓ If the tasks are simple, performed in a short term or seasonal, it is possible to reduce the content of the agreement on promotion, training, retraining, and skill improvement.

- ✓ If the jobs and workplaces are directly affected by natural disasters, fires, and weather, the two parties may agree in the labour contract on the mechanism for resolving contractual issues in consistency with actual conditions and law.

- *For agreement on protection of business secrets and technological know-hows, the following main points may be included:*

- ✓ List of business secrets and technological know-hows;

- ✓ Scope of using business secrets and technological know-hows;

- ✓ Term of protection of business secrets and technological know-hows; and employers during the period of protection of business secrets and technological know-hows;
- ✓ Methods of protecting business secrets and technological know-hows; ✓ Handling of breaches of agreements on protection of business secrets and technological know-hows.
- ✓ Rights, obligations and responsibilities of employees

3. Guidance on the tax payment time limit for imports and exports

On 22 January 2021, the Ministry of Finance issued Circular 06/2021/TT-BTC ("**Circular 06/2021**") guiding a number of articles of the Law on Tax Administration dated 13 June 2019 on tax administration for imports and exports. Circular 06/2021 will take effect from 08 March 2021, specifying the deadline for tax payment for imports and exports under Article 55.4.b of the Law on Tax Administration as follows:

- (1) *For the goods which must be analyzed and inspected to determine the amount of tax payable, the taxpayer must temporarily pay tax according to the declaration code before releasing the goods. If the result of analysis and inspection is different from the taxpayer's declaration resulting in an increase in the payable tax amount, the deadline for paying the outstanding tax is 5 working days of the date the taxpayer receives the request for additional declaration from the customs agency.* *declaration, the taxpayer must temporarily pay tax at the declared price prior to customs clearance or goods release. When the official price becomes available, the taxpayer must make an additional declaration and pay the outstanding tax amount within 5 working days of the time of the available official price.*
- (2) *If the official price is not available at the time of making a customs*
- (3) *If the goods have an actual tax payment, or have adjustments added to the customs value which have not been determined at the time of making the customs declaration, the taxpayer must temporarily pay tax at the declared price prior to*

customs clearance or goods release. In the event there is any actual payments or adjustments added to the customs value, the tax payment deadline is 5 working days of the time the importer determines these amounts.

In addition, the time limit for transferring tax payments to the State budget where taxes are collected in cash in remote areas, islands, areas with difficult transit conditions as specified in Article 56.4 of the Tax Administration Law is 3 business days.

In addition, Circular 06/2021 also stipulates 5 cases where it is not required to declare tax for exports and imports for each arising case as

specified in Article 8.4.c of Decree No. 126/2020/ND-CP, including:

- (1) Imported and exported electric power products.
- (2) Goods sold in quarantine at international airports (except sales duty free).
- (3) Goods provided to passengers on international flights.
- (4) Gasoline and oil supplied to aircraft on exit.
- (5) Where goods are exported or imported on the spot, the delivery and receipt of goods is carried out several times a day or a month.

GV Lawyers would like to introduce the legal article of **Mr. Tran Thanh Tung**, a Partner of GV Lawyers titled "**M&A transactions: Noteworthy points when the legal framework changes**" published on Saigon Times Online dated 20 January 2021.

(TBKTSG Online) - As opposed to the Competition Law 2004, there has been a major change in the way of controlling economic concentration in the Competition Law 2018. The Competition Law 2018 relies not only on market share criteria to assess the effect of economic concentration on competition but also on the overall effect - the effect of "significantly restraining competition".

M&A from the perspective of the Competition Law

Acquisitions and mergers (M&A) is the purchase of capital or assets in a target enterprise to the extent that the enterprise can be controlled. From a business perspective, there are many reasons for enterprises to conduct M&A such as expanding their investment portfolios, completing production chain, eliminating competitors in the market.

From the legal aspect, the legal framework governing M&A activities will include law on contracts (such as Civil Code, Commercial Law) and investment and corporate law (Investment Law, Enterprise Law and depending on the object of the M&A transaction, there may be Securities Law, Land Law, ...) Where M&A

transactions have or are likely to have restricting



impact on competition, the Competition Law then will adjust transactions.

The Competition Law recognizes M&A as an economic concentration. More specifically, the economic concentration governed by the Competition Law includes: (1) Merging enterprises; (2) Consolidating enterprises; (3) Acquiring enterprises; (4) Joint venture among enterprises; and (5) Other forms of economic concentration.

Under certain conditions, economic concentration has

the potential to create large-scale enterprises, changing the relevant market structure (because economic

concentration often reduces the number of firms in the relevant market) and thereby affect competition in the market. For that reason, controlling economic concentration is a central task of the Competition Law, in addition to its antitrust.

Controlling economic concentration in Competition Law

The Competition Law controls M&A to ensure that M&A is not expected to

cause anti-competitive effects - that is, the effect of eliminating, reducing, falsifying or hindering competition in the market. To assess the impact of an activity of economic concentration on competition in the market, the Competition Law provides a mechanism to assess the positive and negative impacts of economic concentration for competitive activities in the market.

The negative side (i.e. competition restriction effect) of economic concentration is considered based on the following factors:

- (a) Combined market shares of firms participating in the economic concentration on the relevant market;
- (b) Level of concentration in the relevant market before and after economic concentration;
- (c) The relationship of enterprises participating in economic concentration in the chain of production, distribution, supply of

goods, services or business lines of enterprises participating in economic concentration is the input of each other or mutually complementary;

(d) Competitive advantage brought about by economic concentration in the relevant market;

(e) The possibility that the enterprise after economic concentration increases the prices or the profit-to-revenue ratio significantly;

(f) The possibility of the post-economic concentration eliminating or preventing another enterprise from entering or expanding the market;

(g) Specific factors in the industry or field in which enterprises participate in economic concentration.

On the other hand, the positive impact of economic concentration will be based on the following factors:

(a) Positive effects on the development of the industry, field and science

and technology according to the State's strategy and planning;

(b) Positive effects on SME development;

(c) Strengthening the competitiveness of Vietnamese enterprises in the international market.

M&A transactions meet the needs of completing the production chain, expanding product portfolio or reducing competition pressure. Therefore, from a business perspective, an enterprise can acquire a rival enterprise (horizontal economic concentration), acquire another enterprise to complete the production chain (vertical economic concentration) or acquire a firm outside of that ecosystem (corporate-style economic concentration).

Therefore, as opposed to the 2004 Competition Law, there has been a major change in the way of controlling economic concentration in the Competition Law 2018. The Competition Law 2018 is based not only on the

criteria of market share to assess the impact of economic concentration on competition, but also on the overall impact - the effect of "significantly limiting competition".

When relying on market share as the sole criterion, which only controls transactions horizontally, the Competition Law 2004 accidentally misses out on vertical transactions, in which the degree of competition restricting impact is not less than horizontal transactions; also, the impact of "significantly restraining competition" is combined by many factors such as market share, market concentration, strength of the enterprise after economic concentration ..., so it will be more accurate.

More broadly, the ideology of controlling economic concentration in the Competition Law has also changed: The National Competition Commission will comprehensively and reasonably assess the positive/negative impact of that economic concentration transaction

on competition - a "fair impact assessment" or "rule of reason".

Under this new approach, the National Competition Commission has a decisive voice in assessing the competition impact of a particular economic concentration transaction and deciding whether the transaction can be executed or not.

Key notes when conducting M&A

Examine your own position in the relevant market

As discussed above, the criteria for determining whether an M&A transaction is performed or banned are relatively complex and some are more qualitative than quantitative. However, there are some clearly quantified criteria such as the total assets of the related parties, the value of the transaction, the total revenue of purchases and sales, or the market share in the relevant market. And more than anyone, an enterprise knows best

about itself and its competitors in the market.

Therefore, enterprises can fully grasp information about the total assets of the related parties, the value of the transaction, total revenue of purchases and sales or market share in the relevant market. Enterprises are the first to be able to predict whether their planned M&A transaction is prohibited or has to notify economic concentration or not.

From that perspective, enterprises need to gather available information to review their position in the market and the expected content of M&A transactions in order to prepare information, documents, plans as well as how to explain to the National Competition Commission in case where transactions are subject to notification of economic concentration.

Prepare your transaction structure carefully

M&A transactions are governed by not only the Competition Law but also

many related laws such as Investment Law, Enterprise Law, Securities Law, Land Law. . . . Therefore, stakeholders need to carefully prepare the appropriate transaction structure in order to be able to comply with all the relevant laws.

Enterprises also need to pay attention to the conditions and the time of transaction completion, because it is difficult for them to control the time of completing the approval procedures from state agencies, including procedures for notification of economic concentration.

Consider the possibility of notifying economic concentration

It can be seen that the Competition Law strictly controls economic concentration through the enactment of low notification thresholds of economic concentration, resulting in a higher probability of a transaction subject to notification. Along with that, violations

of economic concentration will be punished very seriously.

Since intending to engage in an economic concentration transaction, the involved parties should seriously consider the possibility that the transaction is expected to be subject to the notification of economic concentration and to prepare a budget and timing for this process.

Consult with the National Competition Commission

An enterprise may also consider the possibility of consulting with the National Competition Commission when it is unsure whether its intended M&A transaction falls under the case of notification of economic concentration.

As a specialized agency for control of economic concentration, the National Competition Commission can provide guidance for enterprises to comply with the Competition Law. Although this consultation

is informal, it can help enterprises orient the process of preparing and implementing the M&A transaction.

Consult an expert

In essence, M&A indicates risky transactions and the failure rate is more than success, but the benefits of a successful transaction can offset the costs of the failures. Therefore, M&A is still full of potentials. With the current legal framework in mind, M&A transactions need to be formally formulated and executed.

For enterprises new to M&A transactions, consultation with experts such as investment specialists, lawyers, auditors or market research specialists. . . is necessary. With the support of experts, related enterprises will build a suitable transaction structure, avoiding risks, minimizing costs as well as damages that may occur during M&A implementation.

1. Proposal on issuing pink certificates for condotel apartments

On 28 January, Ho Chi Minh City Real Estate Association (HoREA) continued to send official letters to the Prime Minister, ministries and agencies to propose issuance of pink certificates to condotel/officetel apartments ...

HoREA stated that, according to the current land law, condotels, tourist villas, tourist townhouses, including office accommodation (officetel), serviced apartments, commercial apartment (shophouse) may be issued pink certificate. However, up to now, these types of real estate have not been granted the pink certificate due to lack of uniform legal regulations. In which, there is the determination of private and common land use rights for owners of condotel apartments.

Therefore, pending the promulgation of the governing regulations, HoREA proposed the Ministry of Construction to work with the Government and the Standing Committee of the National Assembly on considering the regulation of private ownership, joint ownership and common land use right of the owner of the condotel apartment so that the Ministry of Natural Resources and Environment has grounds to guide localities to record the area of private ownership, land use rights of the owner in the certificate of ownership of the works being non-housing.

At the same time, it is recommended to stipulate the maintenance responsibilities, maintenance costs, management and use of



funds for maintenance of shared areas and operation management mechanism for condotel apartment building. It is

also recommended that all car and motorbike parking spaces are under common ownership (different from regulations on private parking spaces of condominiums).

The Ministry of Construction also needs to specify a model contract for sale, purchase and transfer of tourist accommodation establishments, including condotel apartments.

As for the common land use rights of the owner of the condotel apartment, because most of the tourism projects have condotel apartments while the tourist apartment building only occupies a part of the area of the resort, HoREA proposes an addition of the regulation on land for construction of condotels to the Land Law like the regulation on land for building an apartment complex to have a basis for determining the common land use right for this area when issuing the pink certificate to the owner of the apartment.

By Dinh Son, thanhnien.vn

2. Ho Chi Minh City Tourism Association proposed a support for businesses to endure through the pandemic

On the afternoon of 01 February 2021, Ho Chi Minh City Tourism Association sent

recommendations to specialized agencies (Ministry of Culture, Sports and Tourism,

General Department of Tourism, HCMC People's Committee, Ho Chi Minh City Department of Tourism) for policies on supporting businesses, in which emphasis is laid on having a more flexible policy to help businesses withstand the pandemic.

According to Nguyen Thi Khanh, Chairwoman of the HCM City Tourism Association, new Covid-19 cases in the community once again cause difficulties for tourism businesses stuck in the context where they have to refund deposits or indefinitely reschedule tours for customers, concurrently paying to service providers or negotiating on sharing risks.

Ho Chi Minh City Tourism Association recognized that recently, the Government's response policies to the pandemic have gained many positive results. However, practical implementation shows that these policies entail a number of shortcomings and limitations.

Specifically, at present, tourism businesses are entitled to a 6-month extension for value-added tax (VAT) payment related to March 2020 epidemic, but they still have to pay in full and on time. In addition, this policy should not apply to corporate income tax due to losses from declined operations.

Personal income taxes have not received any support policy yet, must be still paid fully and on time. The reduction of electricity prices for restaurants and hotels will only apply until the end of 2020.

In terms of social insurance, currently deferred payment is allowed on the condition of cutting more than 50% of workforce. Enterprises that do not cut

their workforce are still considered to be in normal operation.

Faced with the heavy and repeated losses of businesses, the Ho Chi Minh City Tourism Association proposes functional branches to enable a more flexible policy to help businesses withstand and overcome the pandemic. Supports include: 50% VAT exemption or reduction for businesses operating in restaurants, accommodation, transportation, travel services, and tourist resorts until the end of 2021. Because at present, most travel businesses operate without revenue and offset losses due to arising interest and other expenses ...

In addition, land rent exemption for tourism businesses in 2021 and 2022; facilitating tourism businesses to access preferential loan package with 0% interest rate to help businesses retain workers as well as accelerate recovery; extending the time to repay due bank debts so that businesses do not fall into bad debts.

At the same time, free of charge for new issuance, renewal and re-issuance of international and domestic travel business licenses, tour guide cards in 2021.

In addition, reducing electricity prices for restaurants and hotels businesses in 2021. Allowing tourism businesses and employees to pay social insurance late in 2021 through June 2022, at the same time adjusting regulations on unemployment insurance benefits in 2021 in the direction of reducing the minimum working time requirement from 12 months to 3 months in the past 24 months; simplifying the process of resolving benefits for workers; exemption from unemployment insurance contributions for employees; monthly unemployment benefits: increasing replacement rate from 60% to 80%.

By Thi Hong, sggp.org.vn

1. Tax policy for bank loans and personal loans

- For the Company that has fully contributed charter capital, if the Company borrows money from the Bank to serve production and business activities, the interest expense portion does not exceed 150% of the basic interest rate announced by the State Bank of Vietnam at the time of the loan, this interest payment will be included in deductible expenses when determining taxable income if meeting the conditions specified in Article 4 of Circular No. 96/2015/TT-BTC.
- Where the Company generates separate lending activities (loans to individuals within the Company), this activity is not subject to VAT payment. When collecting money, the Company must issue a VAT invoice clearly stating the loan interest rate, the VAT amount is not recorded and crossed out according to Article 3.7.a of Circular No. 26/2015/ TT-BTC and Clause 2.2.1 of Appendix 04 issued together with Circular No. 39/2014/TT-BTC.

Ha Noi Tax Department answers the questions of Ms. Nguyen Thi Hien in Official Dispatch No. 3269/CTHN-TTHT dated 26 January 2021.

2. Guidance on the value added tax policy for real estate transfer activities

Where the company is involved in real estate transfer, it must issue an invoice and declare VAT according to regulations, the price for calculating VAT on the real estate transfer, comply with the instructions in Article 7.10 of Circular No. 219/2013/TT-BTC. If the Company has issued an invoice and handed it over to the buyer, declared tax, then discovered the error, the seller and the buyer must make a written record or have a written agreement clearly stating the error, at the same time the seller makes invoice for error adjustment as guided in Article 20.3 of Circular No. 39/2014/TT-BTC. Based on adjusted invoices, the Company makes additional declarations for tax declaration dossiers with errors according to Article 47 of the Law on Tax Administration No. 38/2019 / QH14 and Article 7.4 of Decree No. 126/2020/ND-CP.

Ha Noi Tax Department answers the questions of Vietnam Real Estate Investment Joint Stock Company in Official Letter No. 2548/CTHN-TTHT dated 20 January 2021.

3. Authorized personal income tax finalization

Where an individual gains income from salary or wage, signs a labour contract for 3 months or more with the Company and is actually working there at the time the income payer undergoes

tax finalization, even if they fail to work for a full 12 months a year; at the same time, having current income in other places, on average each month of the year which does not exceed VND10 million and the personal income tax is deducted at the rate of 10%. For this income portion other than the Company, PIT finalization is made only when required and the Company is authorized to finalize PIT related to the arising income portion from salaries and wages thereat as prescribed.

The Ha Noi Tax Department answers the questions of the Northern Green Land and Services Joint Stock Company in Official Letter No. 2546/CTHN-TTHN dated 20 January 2021.

4. Settlement of personal income tax for the foreign workers returning home

- Where the Company pays benefits and allowances related to salaries or wages to foreign workers identified as residents in Vietnam (signing labour contracts with the Company from 3 months or more), after terminating the labour contract, if the expense is two

million dong or more, the Company must withhold PIT at the rate of 10% of the total income before paying the employee (minus the deductible income when calculating PIT, income exempt from PIT).

- Where the foreign worker terminates the working contract in Vietnam but has not done tax finalization procedures before leaving the country, he / she may authorize the Company to make tax finalization according to the Civil Code if the Company commits to be responsible to the tax authority for the personal income tax payable by such individual according to regulations. In this case, the deadline for filing a personal income tax finalization dossier is 45 days of the date the individual leaves the country.

Ha Noi Tax Department answers questions of Kurita Vietnam Co., Ltd. in Official Letter No. 2545/CTHN-TTHN dated 20 January 2021.

No.	Document title	Issuance date	Effective date
GOVERNMENT			
1	Decree 08/2021/ND-CP on the management of inland waterway operations	28/01/2021	15/03/2021
2	Decree 06/2021/ND-CP detailing a number of contents on quality management, construction and maintenance of construction works	26/01/2021	26/01/2021
3	Decree 05/2021/ND-CP on management and operation of airports and airfields	25/01/2021	10/03/2021
4	Decree 04/2021/ND-CP on sanctioning administrative violations related to education	22/01/2021	10/03/2021
5	Decree 03/2021/ND-CP on compulsory civil liability insurance for motor vehicle owners	15/01/2021	01/03/2021
6	Decree 01/2021/ND-CP on enterprise registration	04/01/2021	04/01/2021
PRIME MINISTER			
1	Decision 01/2021/QD-TTg promulgating the Vietnamese List of Export and Import Services	05/01/2021	01/03/2021
MINISTRY OF FINANCE			
1	Circular 07/2021/TT-BTC regulating the time of submitting the certificate of origin of imports under the Free Trade Agreement between the Socialist Republic of Vietnam and European Union	25/01/2021	11/03/2020
2	Circular 06/2021/TT-BTC guiding the implementation of a number of articles of the Law on Tax Administration dated 13 June 2019 on tax administration of exports and imports	22/01/2021	08/03/2021
3	Circular 04/2021/TT-BTC detailing a number of articles of Decree 03/2021/ND-CP on compulsory civil liability insurance for motor vehicle owners	15/01/2021	01/03/2021
4	Circular 03/2021/TT-BTC guiding corporate income tax exemption and reduction for science and technology enterprises specified in Decree 13/2019/ND-CP on science and technology enterprises	11/01/2021	01/03/2021
5	Circular 01/2021/TT-BTC on the collecting rate, collection regime, remittance, administration and use of the fees for assessment and licensing of karaoke and nightclub business	07/01/2021	25/02/2021



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