



**GLOBAL VIETNAM
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LEGAL NEWSLETTER

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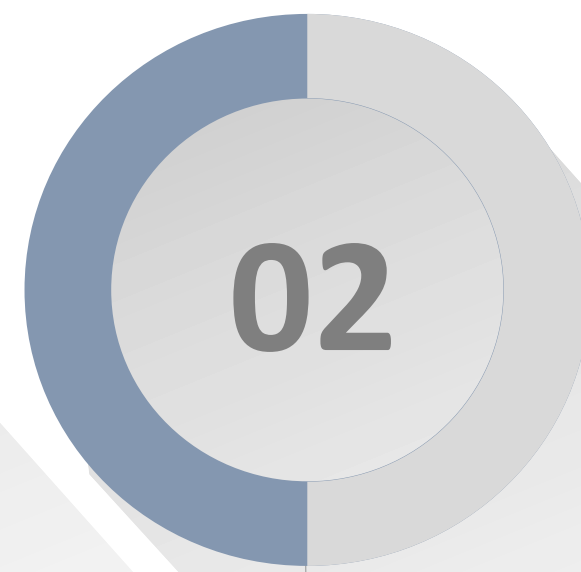


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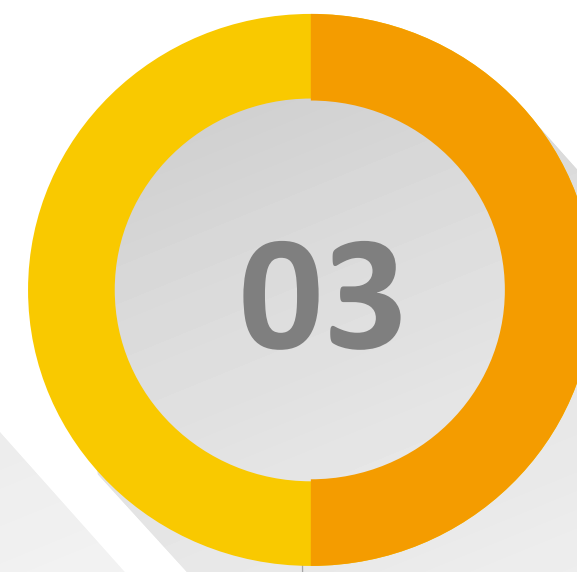
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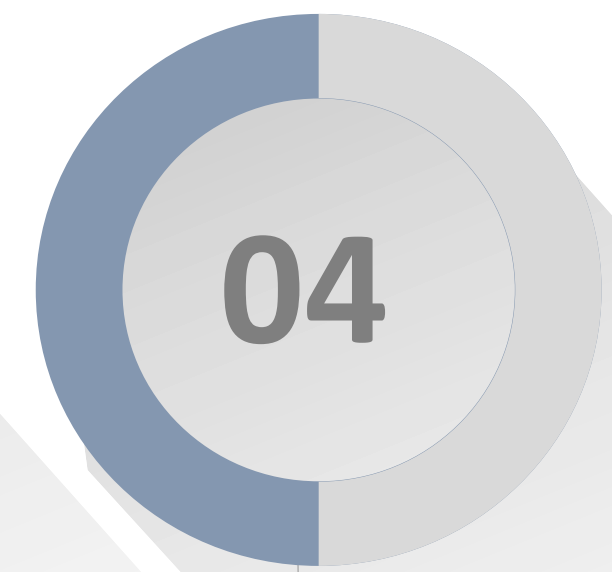
**REMARKABLE
REGULATIONS**



READING FOR YOU



**ANSWERS TO
LEGAL ENQUIRIES**



**LIST OF LEGAL
DOCUMENTS ISSUED
IN THE MONTH**



**GLOBAL VIETNAM
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REMARKABLE REGULATIONS

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HOUSEHOLDS AND INDIVIDUALS**

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GUIDANCE ON RECORDING LAND USE LEVIES OWED BY HOUSEHOLDS AND INDIVIDUALS

On October 16, 2019, the Government issued Decree 79/2019/ND-CP (Decree 79) amending article 16 of Decree 45/2014/ND-CP on the collection of land use levies.

Accordingly, for households and individuals whose land use levies, these are recorded as owed on their Certificates of land use rights and have not been fully paid until the effective date of Decree 79, Decree 79 stipulates as below:

- ➔ From March 01, 2016 to the end of February 28, 2021: households and individuals whose land use levies are recorded as owed, will pay the outstanding land use levies according to the policies and land prices at the time of issuing the Certificates.
- ➔ From March 01, 2021 onwards: households and individuals will have to pay the outstanding land use levies according to the policies and land prices at the time of payment.
- ➔ From March 01, 2016 to before the effective date of Decree 79: households and individuals whose land use levies are recorded as owed, and they will continue to pay the outstanding land use levies in accordance with Decree No. 45/2014/ND-CP within 05 years calculated from the date of recording the owed land use levies.

After 05 years from the date of recording the owed land use levies, households and individuals will have to pay the remaining of owed land use levies according to the policies and land prices at the date of payment.

In addition, from the effective date of Decree 79, households and individuals that pay owed land use levies ahead of schedule (05 years) will not be entitled to a deduction of 2%/year in the payable land use levies.

For households and individuals whose land use levies are recorded as owed before the effective date of Decree 79 but recorded in gold, assets or other methods not compliant with the law at the time of debt recording, provincial/municipal People's Committees will instruct agencies to re-define the owed land use levies in accordance with the law in each period, and make the payment and write off of land use levies in accordance with law.



At the same time, households and individuals that are granted Certificates or receive notices from tax agencies about land use levies before the effective date of Decree 79, but have filed applications for recording the owed land use levies from the effective date of Decree 79 onwards will not be allowed to record the owed land use levies. Except for the households and individuals that are the subjects prescribed in Article 1.1 of Decree 79.

Decree 79 takes effect on December 10, 2019.



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GUIDANCE ON ELECTRONIC INVOICES

On September 30, 2019, the Ministry of Finance issued Circular 68/2019/TT-BTC (Circular 68) guiding the implementation of a number of articles of Decree No. 119/2018/ND-CP on electronic invoices for goods sale and service provision.

Accordingly, Circular 68 provides guidelines for a number of details on electronic invoices, including: details of electronic invoices, time of making electronic invoices, format of electronic invoices, application of electronic invoices, providing electronic invoice services, managing and using electronic invoices, building and managing electronic invoice databases and organizing the provision of electronic invoice services.

Details of electronic invoices (e- invoices) include:

- Title, identification code, form number and series number of invoice.
- Name, address and tax code of the seller.
- Name, address and tax code of the buyer (if the buyer has a tax code).
- Name, unit, quantity and unit price of goods and services; amount of money without value added tax, value added tax rate, total amount of value added tax on each tax rate, total amount of value added tax and total payment with value added tax.
- Digital or electronic signatures of sellers and buyers.
- Time of making electronic invoices
- Codes of tax agencies for e-invoices requiring codes of tax agencies.
- Fees and charges for the state budget, trade discounts and promotions (if any).

In addition, there are 07 cases where e-invoices do not necessarily contain all the details:

- *E-invoices for sales at supermarkets or shopping malls where buyers are non-business individuals.*
- *E-invoices for sale of petrol and oil to non-business individuals.*
- *E-invoices that are stamps, tickets or cards.*
- *Electronic vouchers of air transport services generated via websites and e-commerce systems in accordance with international practices for non-business individual buyers, which are determined as e-invoices.*
- *Invoices of construction and installation services or residential construction for sale with contract payment schedules.*
- *Electronic delivery & transport notes.*
- *Invoices of Interline booking between airlines made in accordance with the regulations of the International Air Transport Association.*





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GUIDANCE ON ELECTRONIC INVOICES

The time of preparing e-invoices is determined according to the time the seller signs digitally and electronically on the invoice displayed in date format and in accordance with the guidelines stated in Article 4 of this Circular. Take typical examples as follows:

- ➔ For selling goods, providing services, delivering goods in multiple times or handing over services by single item or in each phase of completion, the same will be determined pursuant to Articles 7.1, 7.2 and 7.3 of Decree No. 119/2018/ND-CP.
- ➔ For construction and installation, the same is the time of acceptance or handover of works, work items, construction and installation volumes, regardless of whether the payment is made or not.
- ➔ For activities of prospecting and exploring crude oil, ect., the same will be subject to Articles 7.1 and 7.3 Decree No. 119/2018/ND-CP, regardless of whether the payment is made or not.

The cancellation of unused paper invoices (if any) and termination of the use of invoices which have been already notified of their issuance will comply with Decree No. 51/2010/ND-CP dated May 14, 2010 and Decree No. 04/2014/ND-CP dated January 17, 2014 of the Government regulating the invoices for goods sale and service provision and the written guidelines of the Ministry of Finance.



Enterprises, economic organizations, other organizations, household businesses and individuals will register for using e-invoices since November 01, 2020.

Circular 68 takes effect as from November 14, 2019.

- *From November 14, 2019 to October 31, 2020, the following documents of the Ministry of Finance remain effective: Circular 32/2011/TT-BTC; Circular 191/2010/TT-BTC; Circular 39/2014/TT-BTC; Decision 1209/QD-BTC dated June 23, 2015; Decision 526/QD-BTC dated April 16, 2015; Decision 2660/QD-BTC dated December 14, 2016; Circular 37/2017/TT-BTC.*
- *As from November 01, 2020, Circular 68:*
- *+ will invalidate: Circular 32/2011/TT-BTC, Circular 191/2010/TT-BTC, Circular 39/2014 / TT-BTC, Decision 1209 / QD-BTC, Decision 526/QD-BTC, Decision expire 2660/QD-BTC, Circular 37/2017/TT-BTC,*
- *+ will partially invalidate Circular 119/2014/TT-BTC, Circular 26/2015/TT-BTC.*



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REGULATIONS ON COOPERATIVE GROUPS

As of 10/10/2019, the Government enacted Decree 77/2019/NĐ-CP on co-operative groups ("Decree 77").

Members of cooperative groups may be legal entities

A cooperative group is an organization without legal entity status.

Accordingly, a cooperative group is voluntarily established by 02 or more individuals or legal entities which together contribute assets and efforts to perform certain jobs, gain benefits and take responsibilities.

Conditions for an organization to become a cooperative group member

Organizations desiring to become a member of a cooperative group should meet the following conditions.

- A Vietnamese legal entity, established and operating under the Vietnamese law, having legal capacity in line with the business field of the cooperative group.
- Voluntarily joining the group and accepting the provisions of the cooperative contract.
- Committing to contribute assets and efforts as specified by the cooperative contract.
- Other conditions as specified by the cooperative contract.

Cases of termination of cooperative group membership

Decree 77 specifies a number of cases where cooperative group membership may be terminated as follows:

- If a cooperative group terminates its operation in accordance with this Decree, its membership will be terminated accordingly;
- If individuals or organizations of a cooperative group voluntarily terminate their membership, they have the right to withdraw from the cooperative group when they have a good reason and with the consent of more than fifty percent (50%) the total members of the cooperative group or under the conditions agreed in the cooperative contract. In addition, members must also perform their obligations by complying with the provisions of the cooperative contract and are obliged to pay compensation for the damage they cause.
- Cooperative group members seriously violating the provisions of cooperative contracts and other relevant laws.
- Members of a cooperative group shall reach an agreement on the authority to decide on, and the procedure of termination of the membership of a cooperative group and include it in a cooperative contract. The rights and obligations of terminated members are agreed upon by the members themselves and stated in the cooperative contract.

Decree 77/2019/ND-CP supersedes Decree 151/2007/ND-CP and officially takes effect from November 25, 2019.



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E-TRANSACTIONS IN TAXATION

On September 22, 2019, the Ministry of Finance issued Circular 66/2019/TT-BTC (“**Circular 66**”) to amend and supplement a number of articles of Circular No. 110/2015/TT-BTC on e-transactions in taxation.

Accordingly, there are many new points prescribed in Circular 66 which create favorable conditions, encourage enterprises to declare and pay taxes, refund electronic tax flexibly, save time and labour force of tax authorities.

Specific provisions on primary and secondary accounts

An electronic tax account consists of 1 primary account and no more than 10 secondary accounts. The primary account is issued by the tax authority to the taxpayer when the taxpayer finishes registration with the tax authority as prescribed in Article 15 of Circular 110/2015/TT-BTC. Secondary accounts are registered by the taxpayer through the primary account to decentralize the implementation of services.

Legal validity of electronic vouchers

Electronic vouchers stipulated in this Circular have the same validity as documents, notices and other vouchers in writing. Electronic vouchers are original if they are made by one of the methods specified in Article 5 of Decree No. 165/2018/ND-CP dated December 26, 2018 on electronic transactions in financial activities (“**Decree 165**”).



Electronic vouchers may be amended and converted to paper documents and vice versa in accordance with the Law on Electronic Transactions and are also amended in accordance with Decree 165.



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E-TRANSACTIONS IN TAXATION

Time for submitting documents and paying tax electronically in 4 cases

Taxpayers are allowed to conduct electronic transactions in taxation 24 hours a day and 7 days a week, including weekends, holidays and New Year holidays;

Previously, there was no specific regulation on the time for filing electronic tax dossiers so Circular 66 was issued to supplement clearer regulations on the time for submitting each electronic tax file (tax registration, tax declaration, tax payment, tax refund) and to serve as the basis for tax authorities to figure out the time of electronic tax filing according to the **Law on Tax Administration** and to handle the acts of late submission or failure to submit tax dossiers; or estimate the time to process electronic tax dossiers in accordance with the Law on Tax Administration and guiding documents.

- Regarding electronic applications for taxpayer registration, it is the date written on the application receipt notice sent by tax authorities to taxpayers;
- Regarding electronic tax declaration, it is the date written on the tax declaration receipt notice sent by tax authorities to taxpayers;
- Regarding records of electronic tax payment, it is the date written on the record receipt notice sent by tax authorities to taxpayers; and
- Regarding electronic applications for a tax refund, it is the date written on the application receipt notice sent by tax authorities to taxpayers.

The tax authority or provider of T-VAN services must send the confirmation note (Form 05/TB-TDT enclosed herewith) to the taxpayer within 15 minutes from the receipt of the confirmation of successful electronic tax payment from the bank or inform the taxpayer of the reasons for failure of the electronic tax payment, unless tax is paid electronically via the bank's electronic payment system as prescribed in Article 24.2 of this Circular".

Many reference forms for electronic tax filing procedures:

03 new forms have been added: Notice of adjustment of tax payment information (Form 06/TB-TĐT); Application for confirmation of the number paid to the State budget (Form C1-10a/NS-TĐT); Confirmation or non-confirmation of tax paid to the State budget (Form C1-10b/NS-TĐT).

In which, there are 05 updated and amended forms: Notice of technical problems of the General Department of Taxation's web portal (Form 02/TB-TĐT); Notice of electronic tax transaction account (Form 03/TB-TĐT); Notice of electronic tax payment confirmation (Form 05/TB-TĐT); The electronic tax registration form with tax authorities (Form 01/DK-TĐT); Declaration of registration for change or supplementation of electronic tax transaction information (Form 02/DK-TĐT).

Replacing the 02 forms: Abolishing the Notice of confirmation of electronic tax filing (form 01/TB-TĐT) and Notice of implementation of electronic registration procedures (Form 06/TB-TĐT); Replaced by the Notice of Acceptance (Form No. 01-1/TB-TĐT) and Notice of Approval/Disapproval (Form 01-2/TB-TĐT)

According to the new regulation, in case there is an error with the web portal of General Department of Taxation on the last day of deadline for submitting tax dossiers and paying tax, the General Department of Taxation is responsible for notifying the time of errors, and the time the system continues to function. Taxpayers will pay tax on the day immediately following the date the Web Portal resumes working. If it is required to submit paper documents directly to tax offices or by post, tax agencies and banks shall receive the documents and help the taxpayers with the procedures.

Circular 66/2019/TT-BTC takes effect from November 5, 2019.



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READING FOR YOU

- ▶ **Amending the Construction Law: 8 cases without obtaining construction permit**
- ▶ **The government proposes not to reduce working hours to less than 48 hours per week**





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Amending the Construction Law: 8 cases without obtaining construction permit

The draft law has simplified some administrative procedures in the field of construction, exempting some construction works from construction permits.

On the morning of November 11, the Minister of Construction Pham Hong Ha presented a Statement on the Draft Law amending and supplementing a number of articles of the Construction Law to the National Assembly. This draft law focuses on amending and supplementing 51 articles and canceling one of 168 articles of the Construction Law 2014. Notably, the draft law has simplified some administrative procedures in the field of construction, exempting some construction works from construction permits.

Which construction work does not need a construction permit?

Presenting the statement on the draft law, Minister of Construction Pham Hong Ha said this draft law focuses on amending and supplementing a number of regulations regarding the granting of construction licenses (in Articles 89, 91, 94, 95, 96, 102, 103, 106, 107) thereof in the direction of: reviewing the construction objects exempted from construction licenses accordingly; expanding the construction objects to be granted at construction permit stage by stage; simplifying conditions, in applications for granting construction licenses, while at the same time, strengthening the decentralization of the authority to grant construction licenses for special construction works by Ministry of Construction to provincial People's Committee; shortening the time it takes to grant construction licenses; supplementing regulations to keep construction in order; amending and supplementing conditions for commencement of construction of works;

In particular, Article 89 of the draft stipulates eight cases in which construction permits are not required, including cases such as temporary construction works in service of main construction works; residential housings under an urban development project, a housing development project of less than seven stories and a total floor area of less than 500 m², with an approved, detailed 1/500 master planning; etc...

It is necessary to research and follow a roadmap

Upon assessing this content, Chairman of the Committee of Science, Technology and Environment Phan Xuan Dung said that the prevailing process of issuing construction licenses remains filled with many administrative procedures and the licensing duration is still long. In addition, there are also violations with regard to construction order, unlicensed construction, improper licenses, permitted construction without environmental impact assessment report or fire prevention, and fighting appraisal and approval certificate. In addition, the implementation of decisions to sanction administrative violations in many localities is still not drastic and thorough.

"Therefore, the Committee of Science, Technology and Environment agrees to this draft law. It is necessary to stipulate the exemption of construction license for the projects that have been appraised and implemented after the basic design. According to the draft law, the licensing process has been simplified, eliminating unnecessary steps ... "- Mr. Dung said.



Source: Trong Phu - Chan Luan, Law of Ho Chi Minh City





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The government proposes not to reduce working hours to less than 48 hours per week

This is one of the remarkable contents in the explanatory report through the consultation with the National Assembly delegates on the draft of the amended Labour Code which has just been sent on November 6 by the Minister of Labour, War Invalids and Social Affairs Dao Ngoc Dung to the National Assembly's Committee of Social Affairs under the Prime Minister's authorization.

Through the preliminary evaluation report of the Ministry of Labour, War Invalids and Social Affairs, 89.6% of enterprises are currently implementing 48-hour working week, 3.6% doing 44 hours, 6.8% doing 40 hours. In the ASEAN region, most countries are implementing 48-hour working week.

From an economic perspective, the Government thinks that if the normal working hours are reduced from 48 hours to 44 hours / week, the total reduced time by hours / year is equivalent to 8.4%; preliminary assessment shows that the total labour cost increased by about 17%, the total export value decreased by about USD 20 billion per year.

What is more important, according to the explanation, is that the economic growth rate could be reduced by about 0.5%, affecting our efforts to avoid falling into the low middle income trap. As projected by experts, if Vietnam does not want to fall into the low middle income trap, Vietnam must strive to maintain the economic growth rate of about 7% / year.

According to the Government, this is a very big and critical issue involving many subjects, including workers, businesses and the State, exerting a great impact on productivity, growth, the competitiveness of enterprises and that the economy needs to be carefully studied and evaluated. The Government has yet to have a full impact assessment report and has yet to announce the reduction of normal working hours at this time.

Suggesting a supplement of the regulation on the ceiling overtime not exceeding 40 hours / month

Regarding overtime hours, through consultation with the National Assembly delegates, the Government proposed to supplement the regulation that the ceiling overtime per month must not exceed 40 hours; at the same time, it is clearly legislated that special cases are made up to 400 hours / year in the field of textile and garment, footwear, seafood processing, electronic assembly and in cases where solutions must be promptly provided without delay under the governmental regulations.

Earlier, on October 23, during a discussion on the draft of the amended Labor Code, the contents of reducing normal working hours and increasing overtime hours became the focus of debate in the parliament.



If you have any other questions regarding these Legal Newsletters, please contact us via the telephone: +28 3622 3555 or email: info@gvlawyers.com.vn





ANSWERS TO LEGAL ENQUIRIES

Procedures for leasing, borrowing office space and factories of export processing enterprises

Currently, the procedures and conditions to be met for the lease of an export processing enterprise (EPE) have not been specified. And the Ministry of Planning and Investment shall take the lead in guiding the implementation of the Investment Law, Decree No. 118/2015/ND-CP dated November 12, 2015 and Decree No. 82/2018/ND-CP dated May 22, 2018 of the Government. For grounds for answering to enterprises, the General Department of Customs respectfully requests the Ministry of Planning and Investment to guide:

- ▶ Procedures for EPEs (investors) to carry out when leasing, borrowing, sub-leasing factories, offices, warehouses and other construction structures to serve production and business.
- ▶ Conditions for inspection, supervision and control by relevant functional agencies that EPEs must meet when leasing, borrowing, sub-leasing factories, offices, warehouses and other construction structures.

Guidelines stated in the Official Letter No. 6628/TCHQ-GSQL dated October 22, 2019 of the General Department of Customs.

Direct payment of medical examination and treatment expenses under health insurance

For direct payment of medical examination and treatment expenses under health insurance, Ho Chi Minh City Social Insurance proposed medical examination and treatment facilities as follows:

- ➔ Pending the Ministry of Health, social insurance agencies have no basis for direct payment for any case where patients themselves have to buy medicines and medical supplies because of expiry of supply contracts with hospitals. Medical examination and treatment facilities should report to the Department of Health for a plan to promptly and fully supply medicines and medical supplies for patients in order to prevent them from buying it themselves when medical examination and treatment establishments have used up all drugs and supplies. In the course of medical treatment, medical examination and treatment establishments shall reimburse the expenses incurred by patients before they are discharged from the hospital.
- ➔ Ho Chi Minh City Social Insurance will not accept applications for direct payment of the above expenses.

Guidelines stated in the Official Letter No. 2465/BHXH-GD2 dated October 28, 2019 of Ho Chi Minh City Social Insurance

Tax policy upon merging enterprises

A merged enterprise shall fulfill the tax obligation before the merger; if the tax obligation is not yet completed, a merging enterprise shall fulfill the tax payment obligation as prescribed in Article 42 of Circular 156/2013 / TT-BTC of November 6, 2013.

When transferring assets from a merged company to a merging company, the merged company with the transferred assets must have a property transfer order, together with a set of documents related to the origin of the assets and there is no need issuing any invoice for this case. Transferred assets when merging is not required to declare and calculate VAT as stated in Article 5.7(b) of Circular 219/2013/TT-BTC dated December 31, 2013.

Guidelines stated in the Official Letter No. 75835/CT-TTHT dated October 02, 2019 of the Ha Noi City Tax Department.

Value-added tax on the service of providing game card codes

▶ For any value added tax on the service of supplying game card codes and game recharge card codes (including multi-cards used for gaming) to overseas customers (identified according to the IP address of the computer that any customer accesses the order to get the card code), the General Department of Taxation gave feedback in Official Letter No. 536 / TCT-CS dated February 9, 2018.

▶ For any value added tax on the service of providing codes of multi-function cards used to recharge mobile phones, the tax rate of 0% will not apply as prescribed in Article 9.3 of Circular No. 219/2013/TT-BTC dated December 31, 2013 of the Ministry of Finance (amended and supplemented in Article 1.2 of Circular No. 130/2016/TT-BTC dated August 12, 2016 of the Ministry of Finance).

Guidelines stated in the Official Letter No. 4300/TCT-CS dated October 23, 2019 of the General Department of Taxation.

Calculating late payment interest on recovered tax refunds due to improper refund

Where enterprises are ineligible for import tax refunds or ineligible for application of special preferential tax rates, but the customs offices have made such tax refunds, they must issue a decision on tax assessment to recover such tax refunds. In addition to paying the tax refunds, enterprises have to pay late payment interest on the tax refunds which must be currently recovered. The time for calculating late payment interest starts from the date the enterprise receives the tax refunds (the date of debiting the enterprise's account) to the date of actual payment of tax refunds into the state budget.

Guidelines stated in the Official Letter No. 6440/TCHQ-TXNK dated October 10, 2019 of the General Department of Customs.



LIST OF LEGAL DOCUMENTS ISSUED IN THE MONTH

No.	Document Title	Issuance Date	Effective Date
GOVERNMENT			
1	Decree 79/2019/ND-CP amending Article 16 of Decree 45/2014/ND-CP regulating the collection of land use levies	26/10/2019	10/12/2019
2	Decree 78/2019/ND-CP on amending and supplementing a number of Articles of the Government Decree No. 148/2016/ND-CP dated November 04, 2016 on detailing the implementation of a number of Articles of the Ordinance on Market Surveillance	14/10/2019	10/12/2019
3	Decree 77/2019/ND-CP providing for cooperative groups	10/10/2019	25/11/2019
4	Decree 76/2019/ND-CP on policies towards officials, public servants, public officers, employees and salaried employees in the armed forces, working in areas with exceptionally difficult socio-economic conditions	08/10/2019	01/12/2019
PRIME MINISTER			
1	Decision 31/2019/QD-TTg regulating the import of goods on the List of Used Information Technology Products prohibited from import for scientific research and the implementation of the activities of processing and repairing goods on the List of Used Information Technology Products prohibited from import for foreign traders for abroad distribution	09/10/2019	09/10/2019
2	Decision 1268 / QD-TTg on approving the Project on improving the law on contracts and settling contractual disputes by means of commercial arbitration, commercial mediation	02/10/2019	02/10/2019
THE SUPREME PEOPLE'S COURT			
1	Resolution 07/2019/NQ-HDTP providing guidelines on applying Articles 299 and 300 of the Penal Code	25/10/2019	01/12/2019
2	Resolution No. 06/2019/NQ-HDTP guiding the application of Articles 141,142,143,144,145, 146 and 147 of the Penal Code and settlement of cases of sexual assault against persons under the age of 18	01/10/2019	05/11/2019
VIETNAM GENERAL CONFEDERATION OF LABOUR			
1	Guidance No. 1609/HD-TLD on the formulation of 2020 trade union financial estimates	22/10/2019	22/10/2019
2	Decision No. 1610/QD-TLD on issuing the regulation on formulating and providing 2020 trade union financial estimates	22/10/2019	22/10/2019
MINISTRY OF LABOUR, INVALIDS AND SOCIAL AFFAIRS			
1	Notice 4544/TB-LDTBXH regarding the 2020 Lunar New Year holidays for public officers, civil servants and officials and employees of administrative, non-business agencies, political organizations, socio-political organizations	25/10/2019	25/10/2019
MINISTRY OF EDUCATION AND TRAINING			
1	Circular 16/2019/TT-BGDĐT on guiding standards and norms for the use of dedicated machine and equipment in the field of education and training	04/10/2019	20/11/2019

No.	Document Title	Issuance Date	Effective Date
MINISTRY OF FINANCE			
1	Circular No. 71/2019/TT-BTC on annulling Circular No. 116/2012/TT-BTC guiding the pilot application of corporate income tax policy for Tinh Thuong One-member Limited Liability Microfinance Institution, Circular No. 135/2013/TT-BTC guiding the pilot application of corporate income tax policy for micro finance institutions	08/10/2019	22/11/2019
MINISTRY OF NATURAL RESOURCES AND ENVIRONMENT			
1	Circular 15/2019/TT-BTNMT providing for the organization and operation of the Council for evaluation on applications for licenses to access genetic resources for research for commercial purposes and commercial product development	08/10/2019	22/11/2019
VIETNAM SOCIAL INSURANCE			
1	Decision 1556/QD-BHXH promulgating the provisions on the preserving duration with regard to the dossiers and documents recorded during the operation of the Vietnam Social Insurance system	25/10/2019	25/10/2019
MINISTRY OF HEALTH			
1	Official Letter 6403/BYT-KCB dealing with some problems with getting medical examination and treatment and paying paying medical examination and treatment costs under health insurance	30/10/2019	30/10/2019
STATE BANK OF VIETNAM			
1	Circular 15/2019/TT-NHNN on amending, supplementing a number of legal, normative documents on the dossier, administrative procedures for foreign exchange management	11/10/2019	25/11/2019
2	Circular 16/2019/TT-NHNN on the issuance of the State Bank bills	22/10/2019	09/12/2019
MINISTRY OF TRANSPORT			
1	Circular 42/2019/TT-BGTVT stipulating the criteria, inspection, supervision, evaluation and acceptance of public non-business service quality to ensure maritime safety	30/10/2019	01/01/2020
2	Decision 2001/QD-BGTVT on the competence and process, procedures for handling annual leave, sick leave, maternity leave, occupational accident leave, occupational disease leave, unpaid personal leave at the Ministry of Transport	21/10/2019	21/10/2019
3	Decision 2000/QD-BGTVT regulating the management of abroad travel for private affairs settlement with regard to officials, civil servants and employees under the Ministry of Transport	21/10/2019	21/10/2019



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