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LAWYERS

# LEGAL NEWSLETTER

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### NEWLY ISSUED LEGAL DOCUMENTS

## 1. New guidance on the creation and use of electronic invoices from June 1, 2025

On May 31, 2025, the Ministry of Finance issued Circular No. 32/2025/TT-BTC (“**Circular 32/2025**”) guiding the implementation of a number of articles of the Law on Tax Administration 2019, Decree No. 123/2020/ND-CP, Decree No. 70/2025/ND-CP amending and supplementing a number of articles of Decree No. 123/2020/ND-CP on invoices and supporting documents, replacing Circular No. 78/2021/TT-BTC (“**Circular 78/2021**”). Circular 32/2025 takes effect on June 1, 2025 with important new points related to electronic invoices (E-invoices).

### 1.1 Changes in the principle of authorizing the creation of E- invoices

Previously, Article 3.1(a) of Circular 78/2021 stipulates that one of the principles allowing the sellers (the authorizing party) to assign the creation of electronic invoices to a third party (the authorized party) is conditional upon: (i) the seller of goods or provider of services **must be an enterprise, economic organization or other organization**; (ii) the third party must be (ii.1) **a party affiliated with the seller**, (ii.2) **eligible to use E- invoices**, and (ii.3) **not subject to the suspension of the use of E- 1.2 invoices**.

Currently, Article 4.1(a) of Circular 32/2025 amends **condition (i) and removes condition (ii.1)** of Circular 78/2021, and only requires generally that **the seller of goods and service providers may authorize a third party to issue E-invoices for their goods and services if the third party meets the conditions for using e-invoices and is not subject to the suspension of E-invoices**.

Thus, compared to Circular 78/2021, Circular 32/2025 has changed the principle of authorizing the issuance of E-invoices in the direction of expansion, in which the authorizing party is not only limited to enterprises and economic organizations but includes business

households and business individuals, and the authorized party issuing E-invoices is not limited to affiliated relationships.

At the same time, in order to ensure consistency in tax application and invoices between the authorizing party and authorized party, and to avoid errors in tax declaration, Circular 32/2025 also adds a requirement that the **E-invoices prepared by the authorized party must be consistent with the tax calculation method of the authorizing party**.

### E-commerce platforms to assume more responsibilities when being authorized by sellers

In order to impose more responsibilities on e-commerce platforms for complying with tax regulations, Article 4.1(c) of Circular 32/2025 clearly stipulates that if business households and individuals authorize the owner of e-commerce platforms to create E-invoices for their sales of goods and services, the owner of e-commerce platforms must notify the tax authority of the authorization on creation of E-invoices on behalf of the business households and individuals.

### 1.3 Issuing E-invoices where goods or services are sold in large quantities and regularly

In addition to the cases of selling goods and providing services in large quantities and regularly, in which more time is needed to cross-check data between the seller or provider and their customers as prescribed in Article 1.6(b) of Decree No. 70/2025/ND-CP, Article 6.1 of Circular 32/2025 also adds other special cases in which E-invoices may be issued after completing the data cross-check instead of being issued immediately at the time of providing goods and services. Specifically, including: (i) derivatives according to the laws on credit institutions, securities, commerce and value added tax; (ii) industrial catering services; (iii) goods exchange services; (iv) credit information services; and (v) passenger transport services by taxi (for customers being enterprises and organizations).

#### 1.4 **Five criteria for identifying high-risk taxpayers in registering to use E-invoices**

According to Article 9.1 of Circular 32/2025, taxpayers are considered to be at high risk of tax in registering to use E-invoices if they potentially fail to meet one of the following five criteria:

- (1) ***Fraud, buying and selling invoices:*** the taxpayer or legal representative has been convicted by a competent authority of committing fraud or illegally buying and selling invoices.
- (2) ***Suspicious transactions:*** the taxpayer is on the list of suspicious transactions as prescribed by the Law on Anti-Money Laundering.
- (3) ***Unclear head office registration:*** the taxpayer registers the head office address without a specific address according to administrative boundaries or located in an apartment building that is not permitted for business; or the business location is outside the province/city where the enterprise has its head office/branch.
- (4) ***The taxpayer engages a legal representative who was once involved in an enterprise with violations:*** the taxpayer was once the legal representative of an enterprise that is no longer active but has not completed the procedures for terminating the tax code or is not operating at the registered address; the taxpayer has committed violations regarding taxes, invoices and supporting documents.
- (5) ***There are other risks determined by the tax authority:*** the taxpayer has signs of other risks as determined by the tax authority and has notified the taxpayer to know and explain.

## 2. **New Decree detailing a number of articles of the Law 2024 on Fire Prevention and Fighting, and Rescue**

On May 15, 2025, the Government issued Decree No. 105/2025/ND-CP ("**Decree 105/2025**") detailing a number of articles and the implementation of the Law on Fire Prevention and Fighting, and Rescue replacing Decree No. 136/2020/ND-CP amended and supplemented by Decree No. 50/2024/ND-CP ("**Decree 136/2020**"), Decree No.

78/2011/ND-CP and Decree No. 83/2017/ND-CP. Decree 105/2025 will take effect from July 1, 2025 with important and noteworthy new points .

## 2.1 Adjustment of the lists of fire prevention and fighting

Compared to previous regulations, Decree 105/2025 has adjusted the lists of fire prevention and fighting (“FPF”) to include more *establishments that are subject to FPF management* (Appendix I) from 21 establishments to 34 establishments, *establishments with fire and explosion hazards* (Appendix II) from 18 establishments to 47 establishments. At the same time, it lengthens the list of establishments that must purchase compulsory fire and explosion insurance (Appendix VII) from 18 establishments to 44 establishments and the list of compulsory fire and explosion insurance premiums and deductibles (Appendix VI). Typically, previously, Decree 136/2020 stipulated that *houses combined with production and business with an area for business of 50 m2 or more were subject to FPF management but were not considered establishments with fire and explosion hazards*, so they were not required to purchase compulsory fire and explosion insurance. Now, Decree 105/2025 expands this provision to include establishments with **a total area for business of 200 m2 or more that are those with fire and explosion hazards** and are required to purchase fire and explosion insurance with a minimum insurance premium of 0.15%/year.

At the same time, Decree 105/2025 removes a number of lists issued in attachment to Decree 136/2020 such as: *the list of establishments managed by the Public Security/Commune-level People’s Committee* (Appendix III, IV); *List of projects, works, and motor vehicles subject to*

*FPF design approval* (Appendix V); *List of projects and works subject to FPF design approval by the FPF, rescue and relief Police Department* (Appendix Va, Vb); *List of FPF equipment subject to inspection* (Appendix VI, VII); and *forms used in FPF, rescue and relief work* (Appendix IX).

Instead, Decree 105/2025 updates new lists such as: *List of works and vehicles subject to FPF design appraisal by specialized agencies* (Appendix III); *List of FPF, rescue and relief equipment and fire-proof and fire-resistant materials and components subject to licensing before being circulated on the market* (Appendix IV, V); and *forms* (Appendix VIII).

## 2.2 FPF design appraisal is integrated into the appraisal of construction design dossier

According to Articles 6.1 and 6.2 of Decree 105/2025, for projects subject to appraisal of investment feasibility study reports or designs implemented after basic design, and included in Appendix III of Decree 105/2025, FPF design appraisal will be performed by specialized construction agencies and be integrated or included in the appraisal of the construction design dossier .

The contents of FPF design appraisal include: FPF distance between projects or to the land boundary; arrangement of entrances and access spaces for fire-fighting; escape routes, fire escapes, fire elevators, refuge rooms; requirements on fire resistance levels, fire compartment division, fire prevention and fire spread prevention measures; smoke prevention solutions; and in case of design



adjustment or renovation, only the scope of adjustment or renovation will be considered.

For projects subject to FPF design appraisal by the Public Security agency, investors and project owners can simultaneously submit construction design appraisal dossiers implemented after the basic design by the specialized construction agency and fire safety design appraisal dossiers by the Public Security agency.

### **2.3 Specific regulations on cases that FPF design appraisal is mandatory when adjusting the design or changing the function, renovating**

According to the provisions of Articles 6.4 and 9.3 of Decree 105/2025, construction works must be appraised in terms of FPF design when the adjusted design changes one of the FPF requirements, when the construction works' functions are changed or the renovation changes the FPF safety conditions:

#### ***a) Cases under the authority of specialized construction agencies:***

- Changing the location and construction area of the construction reduces the FPF distance to other objects.
- Reducing the size of roads and parking lots for FPF, rescue and relief that changes the accessibility of fire-fighting and rescue vehicles to the construction works.
- Reduce the fire resistance level of the house, structure, and fire compartment.

- Increase the number of floors; increase the construction area leading to changes in the requirements for fire compartment division solutions.
- Change the type and location of the elevator.
- Re-zoning of the main functions inside the building.
- Equip additional smoke exhaust systems, air supply systems to protect against smoke; change the smoke exhaust plan.

#### ***b) Cases under the authority of the Public Security agency***

- Changing the fire alarm principle of the fire alarm system or changing the fire extinguishing principle, fire extinguishing agent of the fire extinguishing system; changing the technical parameters of the fire pump.
- Replacing or supplementing the fire alarm system or fire extinguishing system.

### **2.4 Enterprises operating multiple facilities are allowed to establish a specialized FPF Team at one facility**

Article 20.3 of Decree 105/2025 allows organizations and enterprises that are required to establish a specialized FPF and rescue Team and manage multiple facilities to establish a specialized FPF and rescue Team at one facility, if the location of the fire truck ensures that the service radius to the farthest facility does not exceed 3 km. The remaining facilities will have to establish FPF and rescue

Teams under management of the specialized FPF and rescue Team.

## 2.5 Establishments in operation that do not meet FPF requirements must perform corrections by July 1, 2028 the latest

According to Article 43 of Decree 105/2025, the Provincial People's Committee will classify and publish a list of establishments that do not meet FPF requirements and are unable to perform corrections according to technical

standards and regulations at the time of putting them into operation before July 1, 2025. Establishments on this list must equip themselves with appropriate FPF equipment and technical solutions to improve FPF safety for the works that do not meet FPF requirements by July 1, 2028 at the latest. After July 1, 2028, establishments failing to perform corrections will have to convert their functions to suit the scale and nature of their operations.

## 3. New Decree detailing a number of articles of the Law on Notarization 2024

On May 15, 2025, the Government issued Decree No. 104/2025/ND-CP ("**Decree 104/2025**") detailing a number of articles and measures for implementing the Law on Notarization, replacing Decree No. 29/2015/ND-CP. Decree 104/2025 will take effect from July 1, 2025 with the following notable new points:

### 3.1 State notary offices must be converted to private notary offices or dissolve

According to Articles 10, 11, 14.1, 15.1, 17 and 65.1 of Decree 104/2025, all State notary offices under the Department of Justice nationwide will have to convert their operating model to private notary offices (private enterprises) according to the roadmap from July 1, 2025 to December 31, 2028 through auction or direct transfer to the notaries of that notary office. In case they do not meet the conditions for conversion, the notary offices must dissolve before the prescribed deadline.

Private notary offices may convert their operation model to the form of a partnership, however, a partnership notary office is not allowed to convert to a private notary office. A private notary office is allowed to operate and inherit the rights, obligations and take over all notarized documents from the converted

notary office from the date of issuance of the Operating License.

Thus, from January 1, 2029, all notary offices nationwide must operate under the form of a private enterprise or a partnership.

### 3.2 Scope of electronically notarized transactions

Article 47.1 and Article 48 of Decree 104/2025 stipulate that electronic notarization is performed in the electronic environment in person or online, with the digital signature of the notary and the notary practice organization. Accordingly, the scope of electronically notarized transactions is specifically regulated as follows:

- *Direct electronic notarization* is applied to all civil transactions.

- *Online electronic notarization* is applied to civil transactions, except for wills and other unilateral legal civil transactions.
- *For diplomatic representative agencies:* electronic notarization is allowed for wills, disclaimer of inheritance, types of authorization documents and other transactions as prescribed by the Law on Notarization 2024 and the law on consular and diplomatic affairs, *except for contracts for sale, conversion, transfer, donation, lease, mortgage, and capital contribution of real estate in Vietnam.*

### 3.3 Civil servant offices must purchase professional liability insurance for their notaries

According to Articles 29.1, 30.1, 30.2, 31.1 and 31.2 of Decree 104/2025, civil servant offices are responsible for purchasing professional liability insurance for their notaries no later than 60 days from the date the notary is granted a notary card with the following specific provisions:

- Insurance premium: minimum VND 3 million/year/notary.
- Insurance term: minimum 5 years from the effective date of the insurance contract.

- Minimum insurance amount: VND 400 million and must be clearly stated in the insurance policy.
- Minimum deductible: VND 2 million/case and must be clearly stated in the insurance policy.

### 3.4 Notarized records must be stored in the form of data messages

According to Articles 59, 61.1 and 61.2 of Decree 104/2025, notary offices are responsible for storing electronic notarized records in the form of data messages. For paper notarized records, they must be converted into data messages for electronic storage. The storage period is specifically prescribed as follows:

- At least 30 years for transactions involving real estate.
- At least 10 years for other types of transactions.
- At least 05 years for paper records that are not originals, the originals are converted into data messages.

These records must be stored at the headquarters of the notary office. In case of storage outside the headquarters, there must be written consent from the Department of Justice where the notary office is located.

GV Lawyers would like to introduce our valued readers to an article by **Mr. Tran Huu Tien** titled **“Electronic identification accounts for enterprises: What bottlenecks will FDI enterprises face?”** published in The Saigon Times, No.24-2025 (1.800) on June 12, 2025.

*In less than a month, the new regulations in Decree 69/2024/ND-CP will be applied, but many FDI enterprises remain in a state of “pending” without knowing when their identification accounts will be issued. If these problems are not resolved promptly, FDI enterprises may face a series of serious challenges, directly affecting their operations and obligations to the State.*

From July 1, 2025, Decree 69/2024/ND-CP on electronic identification and authentication will officially take effect, marking a major step forward in Vietnam’s digital transformation. Pursuant to Articles 7, 12 and 40.4 thereof, all enterprises established or registered to operate in Vietnam will need an electronic identification account to carry out all online administrative procedures.

This Decree is aimed at digitizing administrative processes comprehensively, from tax declaration, customs, social insurance to business registration or license application, toward optimizing and making procedures transparent. This is a strong move demonstrating the Government’s determination to build a convenient and

modern business environment. However, a major challenge is present, especially for enterprises with foreign direct investment (FDI) when the legal representative is a foreigner.

### **Big troubles loom large when the legal representative is a foreigner**

The problem arises right from the stage of registering a business identification account. Pursuant to Article 12.1 of Decree 69/2024/ND-CP, the issuance of this account requires the legal representative to use a level 2 electronic identification account. It is worth noting that the issuance of level 2 electronic identification accounts for foreigners is not currently supported by the registration system.

While Vietnamese citizens are very familiar with citizen identification and the VNeID application, for foreigners, the process of obtaining a personal identification number or linking information to the VNeID system for business purposes has not yet been implemented. As a result, many FDI enterprises, including big names in the

market, are in a “dilemma”: they really want to comply with but cannot open an identification account as required by Decree 69/2024/ND-CP. This is a bottleneck in need of an urgent removal for the digital transformation process to take place smoothly and fairly for all economic sectors.

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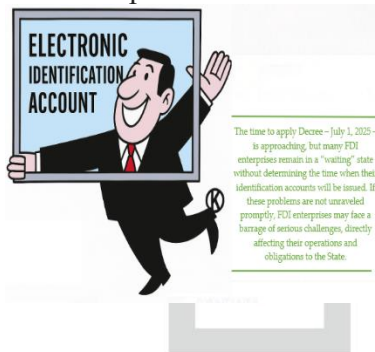
### **What risks do FDI enterprises face?**

The time to apply Decree – July 1, 2025 – is approaching, but many FDI enterprises remain in a “waiting” state without determining the time when their identification accounts will be issued. If these problems are not unraveled promptly, FDI enterprises may face a barrage of serious challenges, directly affecting their operations and obligations to the State.

The first is the possible administrative paralysis. Most obviously, FDI



enterprises will not be able to carry out necessary administrative procedures at State agencies. Many important procedures such as labor, business registration, licensing, reporting, and other legal compliance obligations have been digitized and integrated on the National Public Service Portal. The lack of an identification account will lead to delays, interruptions, and even the impossibility to implement plans and projects, directly affecting business performance. More



seriously, delays in fulfilling mandatory obligations can put businesses at risk of administrative sanctions, lawsuits, or even criminal prosecution in some cases.

Next, it increases business operating costs and reduces business performance. Lack of identification accounts means that businesses cannot access the State's online administrative procedure processing systems. This forces them to return to traditional methods, which are more time-consuming to complete documents, mobilize personnel, print documents, and travel. The consequences not only incur unnecessary costs but also significantly affect overall performance of the business.

These difficulties and challenges demand special attention from competent authorities, especially the Ministry of Public Security. It is necessary to promptly research, complete the process, issue specific and more convenient instructions on granting identification accounts to FDI enterprises. The timely removal of current "bottlenecks" not only helps FDI enterprises operate more smoothly but also clearly demonstrates Vietnam's commitment to a transparent, modern and friendly investment environment, contributing to promoting sustainable economic development.

**1. Corporate income tax policy**

After January 1, 2015, the location where the Company has an investment project is converted into a tax incentive location, the Company will enjoy tax incentives for the remaining period from the tax period upon occurrence of such conversion. In case the Company's project meets the conditions of being an expansion investment project as prescribed in Article 10.4 of Circular No. 96/2015/TT-BTC, it can choose to enjoy corporate income tax incentives according to the project in an active state for the remaining period or apply a tax exemption or tax reduction period for the additional income generated by the expansion investment equal to the tax exemption or tax reduction period applied to new investment projects in the same location or field of corporate income tax incentives.

*Tax Department replies to the question of Tax Department of Region VIII in Official Letter No. 1482/CT-CS dated May 30, 2025.*

**2. Issue electronic invoices for the interest portion of deposits arising from the apartment maintenance fund**

In case the Company has to pay additional interest on deposits to the apartment building from the apartment maintenance fund, the Company's income from interest on deposits is considered other financial income that is not required to be declared and subject to value added tax as prescribed in Article 5.1 of Circular No. 219/2013/TT-BTC. The Company does not have to issue invoices for this financial income but only issue recording documents according to regulations.

*Tax Department of Region XVI replies to the question of Dat Phuoc Investment JSC. in Official Letter No. 10310/CCTKV01-QLDN5 dated June 10, 2025.*

**3. Personal income tax on compensation for breach of labor contract**

In case the Company pays damages to employees due to the Company unilaterally terminating the labor contract illegally according to the Court's Judgment, these damages are income exempted from personal income tax as prescribed in Article 12.3 of Circular 92/2015/TT-BTC.

*Tax Department of Region XVI replies to the question of Createch Vina Co., Ltd. in Official Letter No. 10233/CCTKV.XVI-QLDN2 dated June 9, 2025*

**4. Issuance of electronic invoices of export processing enterprises**

In case the Company is an export processing enterprise with activities of exporting goods and providing services abroad and the Company's issuance of electronic commercial invoices meets the conditions for transferring electronic commercial invoice data to the tax authority by electronic means, the Company will apply electronic commercial invoices for the exportation of goods and services. In case the Company's issuance of electronic commercial invoices does not meet the conditions for transferring electronic commercial invoice data to the tax authority by electronic means, the Company will choose to issue electronic value-added invoices or electronic sales invoices in accordance with the declaration and payment of value-added taxes for the exportation of goods and services.

*Tax Department of Region XVI replies to the question of Go-pak Vietnam Paper Products Co., Ltd. in Official Letter No. 9213/CCTKV.XVI-QLDN2 dated May 29, 2025.*

## 1. New regional minimum wages of 34 provinces and cities from July 1, 2025

Recently, the Government has issued Decree No. 128/2025/ND-CP on regulations on decentralization and hierarchy in state management of the internal affairs sector. In which, the Government announces the list of commune-level localities applying the minimum wage for employees working under labor contracts from July 1, 2025. Accordingly, the determination of regional minimum wages according to district-level administrative units will be shifted to determination according to commune-level administrative units.



*The areas applying the regional minimum wage from July 1, 2025 will be adjusted.  
Photo: Manh Dung.*

When applying the monthly minimum wage and hourly minimum wage for employees working for employers at the commune level in the Appendix to this Decree, if there is any case where the minimum wage is lower than before July 1, 2025, the employer shall continue to apply such minimum wage as applied to the district level before July 1, 2025 until the Government provides new regulations.

The current regional minimum wage being applied according to the provisions of Decree No. 74/2024/ND-CP is stipulated in region I is VND 4.96 million/month; region II is VND 4.41 million/month; region III is VND 3.86 million/month; region IV is VND 3.45 million/month.

The corresponding minimum hourly wage in region I is VND 23,800/hour, region II is VND 21,200/hour, region III is VND 18,600/hour, region IV is VND 16,600/hour.

*By vneconomy.vn*

## 2. Proposing the Government to "urgently" amend regulations on land use levies payment

The Ho Chi Minh City Real Estate Association (HoREA) has just submitted a proposal to the Prime Minister and the Ministry of Finance, calling to soon amend Article 51 of Decree 103/2024/ND-CP regarding the amount of money that land users must pay in addition during the period when land use levies and land rents have not been calculated. The goal is to ensure fairness, especially in cases where enterprises still have to bear

additional financial costs despite being free from faults

Mr. Le Hoang Chau, Chairman of HoREA, said that amending the regulations in Articles 50 and 51 of Decree 103 and Article 257.2(d) of the Law on Land 2024 is extremely necessary and urgent. Current regulations are causing great difficulties for enterprises, pushing up input costs and slowing down the recovery of the real estate

market. If not resolved promptly, housing supply market will continue to be left stagnant, negatively affecting the entire economy.



*High tax rates are a burden for real estate businesses.*

According to HoREA, in reality, there are many cases where enterprises are charged additional land use levies and land rents due to state agencies' delay in determining financial obligations. However, even if there is no fault, enterprises still suffer from charges on late payment interest.

The Association also emphasizes that the Government has the full authority to immediately adjust Decree 103 to match reality and comply with the Law on

Promulgation of Legal Documents 2025. In particular, land laws before August 1, 2024, when the Law on Land 2024 takes effect, do not stipulate the need to pay additional fees for the period of delay in determining land use levies.

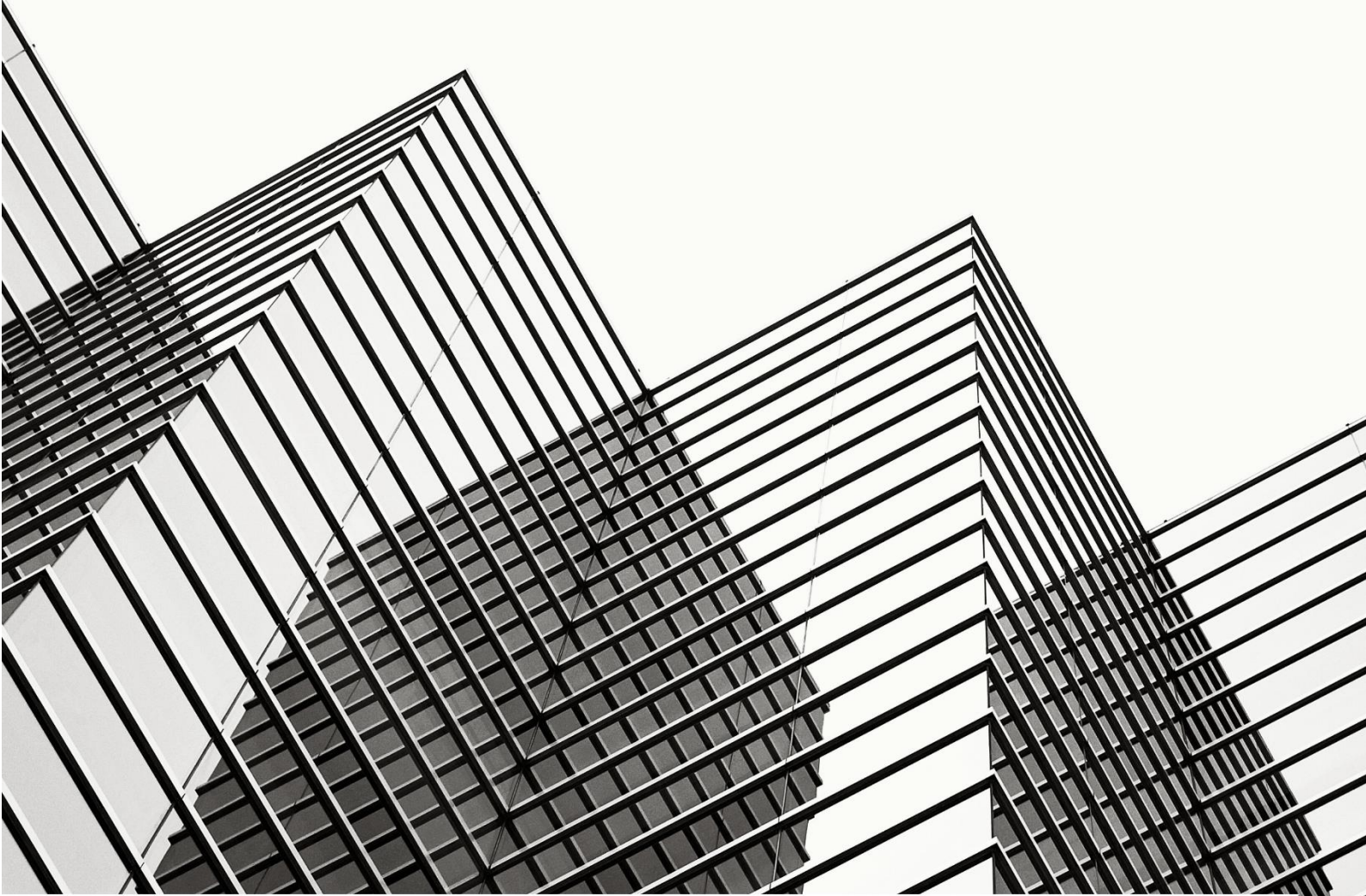
HoREA recommends that the additional fee only be calculated from August 1, 2024 to the time the enterprise receives a notice of payment from the tax authority. The 180-day period, corresponding to the maximum period for the provincial People's Committee to issue a land price decision under Article 155 of the Law on Land 2024, should be deducted to avoid losses for enterprises.

In fact, many real estate enterprises have called for help because they believe that if current regulations are not adjusted in time, they will not avoid falling behind. Some businesses even say that the risk of bankruptcy is very clear if they are forced to pay unreasonable taxes due to a fault that is not theirs.

*By nld.com.vn*



No.	Document name	Issuance date	Effect-ive date
<b>NATIONAL ASSEMBLY</b>			
1	Resolution No. 203/2025/QH15 amending and supplementing a number of articles of the Constitution of the Socialist Republic of Vietnam.	June 16, 2025	June 16, 2025
2	Resolution No. 201/2025/ on pilot implementation of a number of particular mechanisms and policies for social housing development.	May 29, 2025	June 1, 2025
<b>GOVERNMENT</b>			
1	Decree No. 115/2025/ND-CP detailing a number of articles of the Law on Telecommunications on the management of telecommunications number warehouses and Internet resources; compensation when the State revokes telecommunications codes, numbers, and Internet resources; auction of the right to use telecommunications codes, numbers, and Vietnamese national domain names ".vn"	June 3, 2025	July 20, 2025
2	Decree No. 106/2025/ND-CP providing for sanctions on administrative violations in the field of fire prevention and fighting, and rescue .	May 15, 2025	July 1, 2025
3	Decree No. 105/2025/ND-CP detailing a number of articles of, and measures to implement, the Law on Fire Prevention and Firefighting, Rescue .	May 15, 2025	July 1, 2025
4	Decree No. 104/2025/ND-CP detailing a number of articles and measures to enforce the Law on Notarization.	May 15, 2025	July 1, 2025
<b>MINISTRY OF INDUSTRY AND TRADE</b>			
1	Circular No. 36/2025/TT-BCT amending and supplementing a number of articles of Circular No. 16/2025/TT-BCT regulating the operation of the competitive wholesale electricity market.	June 3, 2025	June 3, 2025
2	Circular No. 26/2025/TT- detailing a number of provisions on trade remedies.	May 15, 2025	July 1, 2025
<b>MINISTRY OF FINANCE</b>			
1	Circular No. 32/2025/TT-BTC guiding the implementation of a number of articles of the Law on Tax Administration 2019, Decree No. 123/2020/ND-CP on invoices and documents, and Decree No. 70/2025/ND-CP amending and supplementing a number of Decree No. 123/2020/ND-CP.	May 31, 2025	June 1, 2025
2	Circular No. 31/2025/TT-BTC amending and supplementing a number of articles of Circular No. 23/2021/TT-BTC guiding the printing, issuance, management and use of e-stamps for liquor and tobacco products.	May 31, 2025	June 1, 2025
<b>MINISTRY OF PUBLIC SECURITY</b>			
1	Circular No. 36/2025/TT-BCA detailing a number of articles of the Law on Fire Prevention and Fighting, Rescue and Decree No. 105/2025/ND-CP detailing a number of articles and measures to enforce the Law on Fire Prevention and Fighting and Rescue .	May 15, 2025	July 1, 2025
<b>MINISTRY OF HEALTH</b>			
1	Circular No. 13/2025/TT-BYT providing guidance on the implementation of electronic medical records.	June 6, 2025	July 21, 2025



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