



GLOBAL VIETNAM
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NEWLY ISSUED LEGAL DOCUMENTS

1. Decree No. 239/2025/ND-CP guiding the Law on Investment

On September 3, 2025, the Government issued Decree No. 239/2025/ND-CP (" **Decree 239/2025** ") amending and supplementing a number of articles of Decree No. 31/2021/ND-CP (" **Decree 31/2021** ") detailing and guiding the implementation of a number of articles of the Law on Investment, in the direction of simplifying procedures and creating favorable conditions for investors.

1.1 Investment projects can still be extended when the age of the machinery exceeds 10 years

Previously, Decree 31/2021 stipulated that investment projects using machinery and equipment for production with commodity codes (HS codes) in Chapters 84 and 85 of the List of Vietnamese exports and imports **with an age exceeding 10 years** were considered outdated technology, with potential risks of causing environmental pollution and resource-intensive, so the project's operating period could not be adjusted or extended. Now, Decree 239/2025 has removed the criterion of exceeding 10 years of age of machinery and equipment and instead determined it **according to the capacity ratio, efficiency or design consumption of raw materials, materials, and energy of machinery and equipment**, specifically, projects using machinery and equipment with 85% or more of the design capacity and efficiency; or the consumption of raw materials, materials, and energy not exceeding 15% of the design can still be extended.

1.2 Investors who are late in receiving land are not required to carry out procedures to adjust investment projects

Article 1.5(b) of Decree 239/2025 supplements the regulation that in case the investor is late in receiving land, causing the project implementation period to be prolonged, it is not necessary to carry out procedures to adjust the

Decision on approval of investment policy, the Decision on approval of investment policy concurrently with the approval of the investor or the issued Investment Registration Certificate. The time stated in the land allocation decision, land lease decision, land use purpose conversion decision or land handover document of the competent state agency to the investor is the basis for determining the duration of operation and progress of the investment project. However, if the investor has a need, he/she can still carry out procedures to adjust the investment project according to regulations to update information on the duration of operation and progress of the investment project.

1.3 Investors may choose the Provincial People's Committee to carry out investment licensing procedures if the project uses land in the territory of 02 or more provinces

For investment projects that are simultaneously under the authority of two or more provincial People's Committees to approve the investment policy, Decree 239/2025 allows investors to choose to carry out investment policy approval procedures at (i) the locality where the majority of the land use area is proposed to be used, or (ii) the place where the main construction of the project is invested, or (iii) the place where most of the investment project activities are carried out. The provincial People's Committee where the investor submits the dossier will consult with the relevant

provincial People's Committees and consider approving the policy for the entire project when it has the approval of all provincial People's Committees where the project is implemented.

1.4 Reduce the number of applications and curtail the time for investment licensing

Regarding the number of documents: Decree 239/2025 stipulates that all licensing procedures such as investor approval, investment policy approval, and investment project adjustment only require submitting 01 set of paper documents with 01 electronic copy signed in accordance with regulations instead of having to submit from 4 to 8 sets of paper documents as before.

Regarding the time limit for granting investment licenses (from the date of receiving valid documents): Decree 239/2025 stipulates a curtailment of the time limit for reviewing investment license documents. For example, the time limit for granting Investment Registration Certificates is curtailed from

15 days to 10 days. The time limit for granting Investment Policy Approval for projects under the authority of the Prime Minister is reduced from about 65 days to about 38 days; for projects under the authority of the Provincial People's Committee, it is reduced from a maximum of 50 days to a maximum of 26 days.

1.5 Convert some industries that have not had market access to industries with conditional market access for foreign investors

Decree 239/2025 has converted the industries of manufacturing and trading in weapons, explosives and supporting tools, manufacturing military materials or equipment, trading in military equipment and supplies on the List of industries and trades not yet allowed to access the market for foreign investors as prescribed in Decree 31/2021 into industries and trades on the List of industries and trades with conditional market access for foreign investors.

2. Detailed regulations on the application of additional corporate income tax under the global anti-tax base erosion regulations in Vietnam

On August 29, 2025, the Government issued Decree No. 236/2025/ND-CP ("**Decree 236/2025**") detailing a number of articles of Resolution 107/2023/QH15 of the National Assembly on the application of additional corporate income tax under the provisions against global base erosion ("**Global Minimum Tax**"). Decree 236/2025 will take effect from October 15, 2025 and apply from fiscal year 2024.

The following are the contents that multinational corporations need to pay attention to in preparation for the first additional tax declaration period of fiscal year 2024.

2.1 Global Minimum Tax Payers

Decree 236/2025 stipulates that the taxpayer is a constituent unit of a multinational corporation with annual revenue in the Consolidated Financial Statements of the ultimate parent

company for at least 2 years in the 4 consecutive years preceding the fiscal year determining the tax liability equivalent to EUR 750 million or more (excluding the exclusions specified in Resolution No. 107/2023/QH15).

In which:

- ***Qualified Domestic Minimum Top-up Tax (QDMTT)*** will apply to a constituent unit or group of constituent units of a foreign multinational corporation in Vietnam; and
- ***Income Inclusion Rule (IIR)*** will apply to a constituent entity in Vietnam that is: an ultimate parent company, or a partially owned parent company, or an intermediate parent company that directly or indirectly holds ownership of a low-tax constituent entity abroad.

2.2 Additional tax rate

Additional tax rate minimum applicable by the country/territory for taxpayers under QDMTT or IIR is 15%.

2.3 Liability reduction in international investment activities

a) Reduction of liability in the initial stage of international investment activities

Additional tax under the QDMTT in Vietnam is determined to be 0 in the tax year if the multinational corporation simultaneously satisfies two conditions: (i) The multinational corporation has constituent units in no

more than 6 countries; and (ii) the total value of tangible assets in countries outside the reference country does not exceed EUR 50 million.

b) Transitional liability relief

- The transition period is the period covering fiscal years beginning on or before 31 December 2026 but excluding fiscal years ending after June 30, 2028.
- The additional tax payable under QDMTT or IIR is determined to be zero on the basis of cross-border profit reporting when the multinational corporation meets one of the prescribed criteria on revenue, pre-tax profit, simplified effective tax rate and loss on the cross-border profit reporting that meets the prescribed standards.
- Taxpayers will not be subject to administrative penalties for the following acts: (i) Sending a notice past the deadline or failing to send a notice; (ii) Registering for tax or submitting declaration forms past the deadline (up to 90 days past the deadline); (iii) Making an incorrect declaration/registration that does not result in a shortage of tax payable or an increase in the amount of tax exempted, reduced, or refunded.

3. Novelties on opening and using payment accounts for customers who are foreign organizations and investors

On August 31, 2025, the State Bank of Vietnam issued Circular No. 25/2025/TT-NHNN ("**Circular 25/2025**") amending and supplementing a number of articles of Circular No. 17/2024/TT-NHNN ("**Circular 17/2024**") regulating the opening and use of payment accounts at payment service providers. Circular 25/2025 takes effect immediately from the date of signing, i.e. August 31, 2025, with notable amendments and supplements when foreign enterprises and investors open and use payment accounts.

3.1 The enterprise payment account name is set according to the establishment license.

According to Article 4 and 15.2 of Circular 25/2025, from March 1, 2026, the name of the enterprise's payment account must include the name of the enterprise on the establishment license, establishment decision or enterprise registration certificate or documents proving that the enterprise is legally established and operating. For joint payment accounts, the bank or foreign bank branch ("**bank**") will set them up based on the names of the account holders and must not overlap with the payment account names of other individuals or organizations.

3.2 Enterprises must go directly to the bank to open a payment account.

According to Article 5.1(b,c) and 15.3 of Circular 25/2025, from December 1, 2025, to open a corporate payment account (*except where face-to-face meetings are not required*), the bank must meet directly with the legal representative of the account holder for organizations established and operating in Vietnam; or for foreign legal entities, the bank is allowed to verify the information of the legal representative of the account holder through a third party or hire another organization, but must ensure that the third party or other organization meets directly with the legal representative of the account holder to check and compare the identity documents and biometric information of the account holder's representative.

3.3 No requirement for consularization of foreign investors' payment account opening documents

According to Article 6 of Circular 25/2025, when opening a payment account, a foreign investor who is a non-resident (foreign investor) with indirect investment activities in Vietnam does not have to consularize the documents in the payment account opening file but only needs to notarize and authenticate as prescribed of Vietnamese law or foreign law within 12 months from the date the bank receives the file. The account opening can authorize an organization that has a custody service contract with the foreign investor to open, close and use the payment account at the bank.

3.4 No biometric verification required for withdrawals or electronic payment transactions on payment accounts

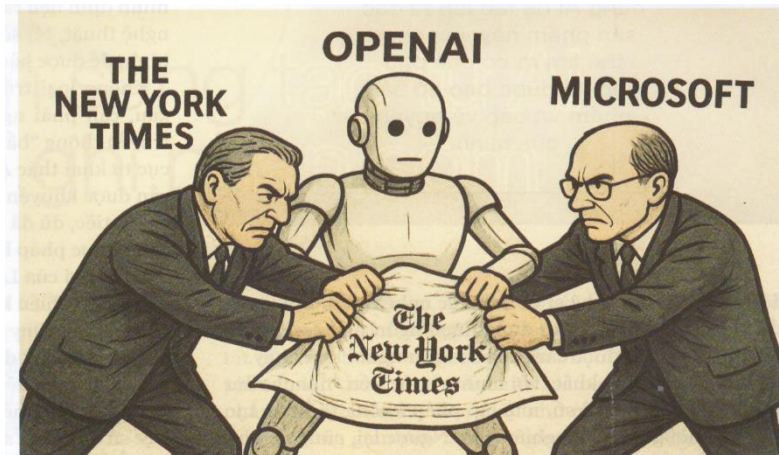
Previously, Article 17.5(c) of Decree 17/2024 only allowed enterprises to withdraw money and make payment transactions by electronic means on payment accounts when they had completed the verification of identity documents and biometric information of the legal representative. Now, Article 8.2 of Circular 25/2025 stipulates that biometric **information verification will not apply in the following cases**: (i) withdrawing money by physical card at ATM; (ii) proactively debiting payment accounts according to agreements with payment account holders to pay regular, periodic payments or collect due, overdue debts, interest and arising costs; (iii) foreign investors are non-residents to carry out indirect investment activities in Vietnam; and (iv) state agencies, public service units, credit institutions, foreign bank branches, listed enterprises, organizations on the Fortune Global 500 list published by Fortune Magazine in the immediately preceding year, and other organizations selected by the bank and for which it is fully responsible.

Global Vietnam Lawyers would like to introduce our valued readers to an article by **Mr. Le Quang Vy** titled **"Law on protection of author rights in works generated by Artificial Intelligence (AI)"** published in The Saigon Times, No.37-2025 (1.813) on September 11, 2025.

Can a work generated by AI be protected by law in terms of its author rights? If so, who would be the rightful holder of such rights?

Amid the stormy development of Artificial Intelligence (AI) in this modern material world, the intellectual property laws in countries around the world in general and Vietnam in particular are facing regulatory gaps. These gaps pose a multitude of challenges for lawmakers in protecting intellectual property rights. Unlike rights in rem (the owner's rights over their tangible property) or rights in personam (the creditor's rights over the debtor), intellectual property rights concern intangible assets — specifically, the author rights over inventions and innovations. The value of intangible assets lies in what is derived from human creative activity. Can a work generated by AI be protected by law in terms of its author rights? If so, who would be the rightful holder of such rights?

Vietnam is developing a National Strategy for Development and



Application of Artificial Intelligence with vision to 2030, as outlined in Decision No. 2259/QĐ-BTTTT dated December 7, 2022 by the Ministry of Information and Communications. This strategy aims to develop AI for use in various sectors, including healthcare, education, finance, agriculture and etc. Therefore, establishing a legal framework to govern AI-generated works is now one of the most urgent issues.

Current laws

Vietnam's Intellectual Property Law (IP Law) of 2005 has undergone three amendments (in 2009, 2019, and 2022). However, it still does not contain any provisions addressing AI or AI-generated works. Under the current IP Law, a protectable work must be

created by a human author in a direct manner, and its author rights come into existence at the moment the work is created and comes to exist in a determined material form. Regarding the holder of author rights, the law stipulates that only the author (a person), co-authors (several persons), or the organization (be it a legal person or non-legal person) that gives assignments to or enters into contracts with an author may be recognized as the holder of author rights. Even international treaties such as the Berne Convention only protect works created by human authors. Similarly, the TRIPS Agreement contains no provisions related to AI-generated works.

In the United Kingdom, the law does provide protection for computer-generated works. However, the author

behind such works must be a human, i.e. the person who writes the program. That being said, authors of computer-generated works are not entitled to certain author rights, such as the right to be identified as the author when the work is copied or disseminated, or the right to protect the integrity of the work. Computer-generated works are protected for only 50 years from the date of creation, rather than the lifetime of the author plus 70 years from his/her death as is the case with traditional artistic works. Thus, the UK law partially recognizes works generated by machines under humans' command, but such works do not give rise to the full spectrum of author rights afforded to the works created directly by human authors.

The U.S. law only protects the works created by humans; works independently generated by AI are not eligible for legal protection. Specifically, the Court of the District of Columbia has ruled in the case of *Thaler v. Perlmutter* that a work created by AI without human creativity does not give rise to any author right. This decision aligns with the guidance issued by the U.S. Copyright Office regarding author right

registration, which states that a work must be the result of direct human authorship in order to be protected.

Accordingly, both Vietnamese laws and the prevailing international practice continue to affirm that creativity must involve a human element.

Identifying legal issues

The first question is: Can AI be considered as an author? Under the current IP Law, it can be definitively stated that AI is not a human being and therefore cannot be recognized as the author of a creative work, nor can it be the holder of author rights. The second issue concerning AI-generated works is the need to clearly define the roles of the individuals involved — such as the programmer, the system administrator, and the prompt engineer. Among these individuals, who should be considered as the author? The third issue concerns originality. AI-generated works are typically derived from pre-existing datasets. Therefore, can such works be regarded as creative works by themselves? Can they be considered as original works? Finally, with respect to legal liability, if an AI-generated work contains

offending contents or AI unlawfully uses copyrighted data, who will be held liable?

Currently, in the United States, there is a “high-profile” lawsuit between The New York Times and Open AI & Microsoft. Accordingly, The New York Times alleges that Open AI & Microsoft used millions of copyrighted articles from The New York Times to train GPT without permission nor paying, and that there are contents coming out almost verbatim from the original articles, even cases of patchwork resulting in falsified information. In a rebuttal to The New York Times, Open AI & Microsoft pretends that the data used by Open AI & Microsoft are publicly available, meaning that the data are neither intercepted, nor require logging in or paying. The contents in question are not copied but have been transformed, meaning that the data has been synthesized into a new work, not reprinted or copied. In addition, Open AI & Microsoft also claims that they are entitled to the fair-use exception under US copyright law.

Similar to US law, Article 25 of the Vietnamese IP Law stipulates exceptions that are not considered as copyright infringements, such as fair use of a work for scientific

research, teaching, commenting, writing, illustration in one's own work, etc. However, fair use must not negatively affect the original work.

Reverting to the above lawsuit, although the verdict is yet to be pronounced, it can be considered as a typical AI lawsuit whose verdict will be valuable experience in shaping the legal framework on copyright for works created by AI.

Amending the IP Law to keep up with the development of AI

In the AI era, the law needs to clarify the concepts of "author" and "rights holder". Should AI be recognized as a creative subject? If not, who will be recognized as the author of the work created by AI? the programmer? the administrator or the prompt engineer? Or is it necessary to establish a "co-authorship" mechanism for AI works? If, in case of the author right, the law provides for the interaction and sharing of benefits between the author right and

related rights (performers; record producers; broadcasting organizations) for audio and video recordings, then for AI-created works, should the law also stipulate a regime of sharing rights between subjects participating in the process of creating AI works such as data providers, programmers, managers.

Especially in consideration of the The New York Times versus Open AI & Microsoft lawsuit. The law needs to clearly set up a mechanism for protecting input data used to train AI models such as: in which cases using copyrighted data for training is an offense and which cases would be considered as reasonable exceptions (fair use).

In addition, the law needs to establish a mechanism for tracing the origin of content, specifically the obligation of the organization providing the AI platform to keep track of input data and generated contents; provide information to competent authorities when there is a dispute. Develop a separate registration mechanism for artificial intelligence works

such as allowing registration to establish rights to AI-created works on the basis of honest and public disclosure of human contributions.

And last but not the least, a legal liability mechanism should be created for a clear definition of the responsibilities of the owner, the programmer and the exploiter and operator of the AI system.

In short, Vietnam still does not have clear legal provisions related to intellectual property rights for AI. Legal issues related to AI-created works must be based on the current protection framework (author right, patent, trademark). However, in the context of AI being a core technology, building a legal framework on IP for AI is extremely urgent in the coming time. It is time to (i) Have a legal definition of "AI-created works"; (ii) Expand the mechanism on author right holders; (iii) Establish a legal liability mechanism between parties involved in the process of programming – operating management – exploiting AI systems.

1. Determining the value added tax rate of export processing enterprises

In case the Company is an export processing enterprise that has signed a contract with a domestic Vietnamese company for the domestic company to provide it with goods and services such as: computers for employees, stationery and equipment for administrative management and production, drinking water for employees, security services, maintenance services related to IT..., which are goods and services provided directly to the company, consumed at the company, serving the company's export production activities, not serving other activities other than export production activities, not services specified in Article 17.4 of Decree 181/2025/ND-CP and meeting the conditions in Article 18 of Decree No. 181/2025/ND-CP, then the value added tax rate of 0% will be applied.

Dong Nai Provincial Tax replies to the question of OLYMPUS Vietnam Co., Ltd. in Official Letter No. 2538/DON-QLDN1 dated August 25, 2025.

2. Value added tax rate on international tourism services

In case before July 1, 2025, the Company organizes overseas tours for employees of enterprises established and operating in Vietnam, and if the Company provides overseas travel services to employees of enterprises established in Vietnam, not to organizations or individuals abroad as prescribed in Article 9.1(b) of Circular No. 219/2013/TT-BTC, the 0% tax rate will not apply.

From July 1, 2025, the Company will apply the value added tax rate as prescribed in Law No. 48/2024/QH15 on Value Added Tax.

The tax authorities of 3 Dong Nai provinces replies to the question of Van Lang Tourism & Event Services Co., Ltd. in Official Letter No. 55118/TCS3-QLDN2 dated September 8, 2025.

3. Instructions on when to prepare personal income tax deduction documents

In case an individual authorizes final tax payment, a personal income tax deduction certificate will not be issued. For individuals signing a labor contract for 3 months or more (not in the case of authorized final tax payment), the Company will only issue one tax deduction certificate to the individual in a tax year as prescribed in Article 1.3 of Decree No. 70/2025/ND-CP of the Government.

Dong Nai Provincial Tax replies to the question of Vacpro Viet Nam Co., Ltd. in Official Letter No. 2807/DNO-QLDN1 dated August 28, 2025.

4. Time of issuing invoice for freight services

In case the Company provides road freight services meeting the conditions for logistics service business as prescribed in Decree No. 163/2017/ND-CP and provide services in large quantities, arising regularly, requiring time to reconcile data with customers, the time of invoice issuance is the time of completion of data reconciliation between the parties but no later than the 7th day of the month following the month in which the service provision occurs or no later than 7 days from the end of the conventional period as prescribed in Article 1.6(b) of Decree No. 70/2025/ND-CP.

If the Company does not meet the above regulations on logistics service business, the time of invoice issuance is the time of completion of service provision as prescribed in Article 1.6(a) of Decree No. 70/2025/ND-CP.

The tax authorities of 3 Dong Nai provinces replies to the question of Phat Dai Phong Co., Ltd. in Official Letter No. 4421/TCS3-QLDN2 dated August 26, 2025.

1. Proposal to lower personal income tax ceiling to 25%

In the latest draft of the Law on Personal Income Tax (amended), the Ministry of Finance proposes reduction of the number of tax brackets from 7 to 5, while widening the income gap between brackets to reduce pressure on taxpayers.

Recently, the Ministry of Finance has also received many proposals from experts, businesses and National Assembly delegations, notably the proposal to lower the maximum tax rate from 35% to 25%, while raising the highest tax threshold to about VND 200 million/month, to match inflation and creating competitiveness to attract high-quality human resources. The Ho Chi Minh City Tax Consulting Association has also proposed removal of the 35% tax rate, keeping it at a maximum of 30% or lower, and at the same time widening the gap between the lower levels.

Currently, Vietnam's maximum tax rate of 35% is equivalent to Thailand and the Philippines, while Singapore applies 24%, Malaysia and Myanmar 30%. Deloitte Vietnam believes that taxable income in Vietnam is lower than many countries in the region, so it is necessary to adjust both the tax schedule and tax threshold to match the economic growth rate and increase international competitiveness.

By quangngaitv.vn

2. Proposal to make intellectual property rights a tradable asset

On September 18, 2025, the National Assembly's Committee on Law and Justice conducted a preliminary review of the draft Law amending and supplementing a number of articles of the Law on Intellectual Property. A notable point in this draft is the proposal to add Article 8a on finance based on intellectual property rights, opening up the possibility of considering intellectual

property rights a type of asset that can be traded on the market.

According to the draft, intellectual property rights that have not been recorded in the accounting books will be self-valued by the owners, compiled into an asset list for management and as a basis for commercial transactions, capital contributions or capital mobilization. The Government will build a national database on the value of legally traded intellectual property rights, and at the same time provide guidance on valuation methods for businesses and individuals to refer to.

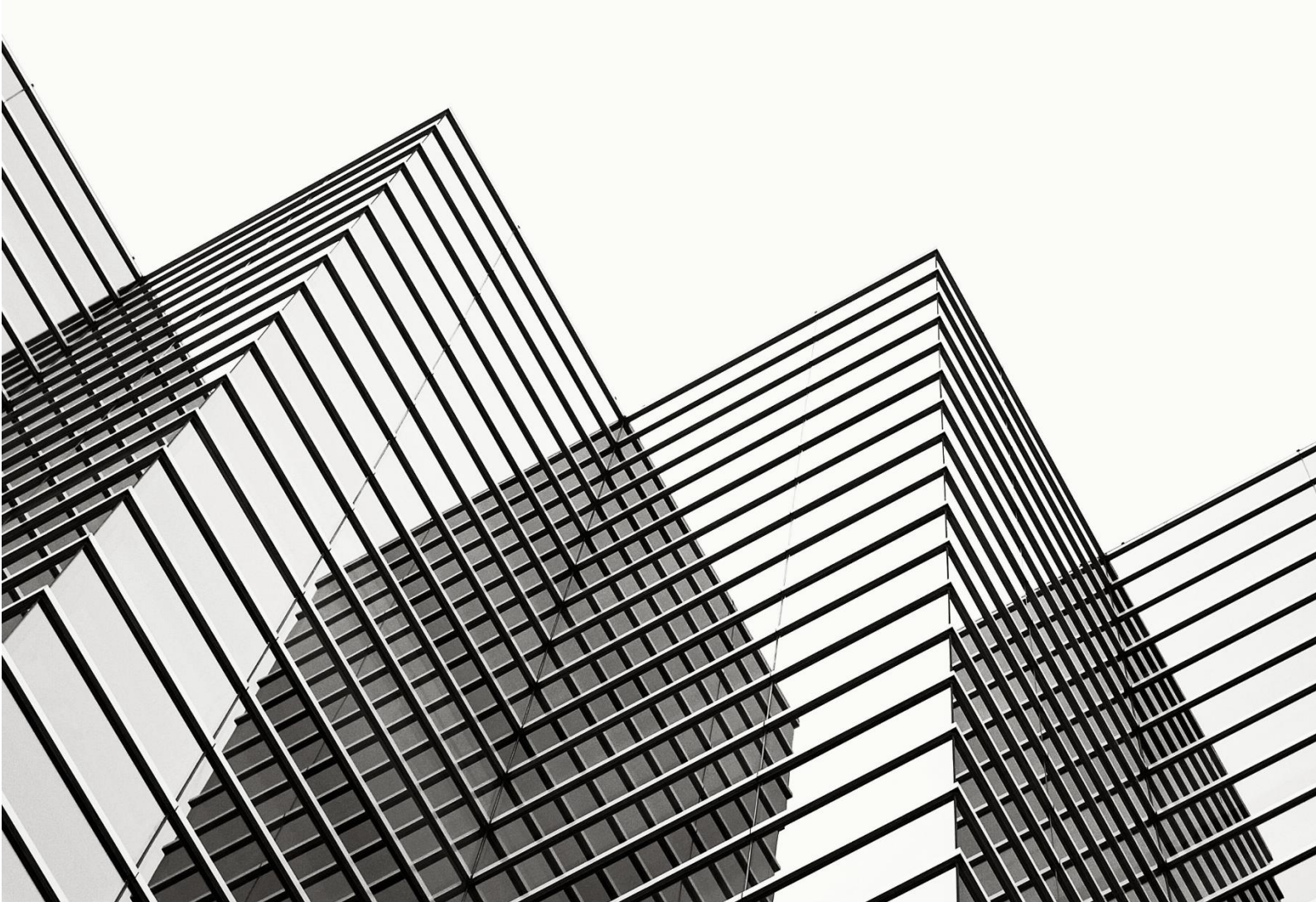
In particular, pilot policies will be applied, including allowing loans to be secured by intellectual property rights, raising capital through the stock market and developing new insurance products or financial instruments. These are important steps in exploiting the value of intellectual property, helping enterprises to transfer, lease or use intellectual property rights as collateral.

The Ministry of Science and Technology said that intellectual property rights are now an important strategic tool to protect and dominate technology, especially in the international context, where enterprises consider inventions as "soft weapons" to control the market. In developed economies, intangible assets have accounted for a large part of corporate value. Specifically, in the US, intangible assets account for more than 90% of the value of companies in the S&P 500 group.

To create a developed intellectual property market, the Government will focus on supporting businesses in valuing, using and protecting intellectual property. One of the important goals is to improve the quality and reputation of national products, while enhancing the competitiveness of the economy.

By sohuutritue.net.vn

No.	Document name	Issuance date	Effective date
GOVERNMENT			
1	Decree No. 243/2025/ND-CP detailing a number of articles of the Law on Investment under the public-private partnership model.	September 11, 2025	September 11, 2025
2	Decree No. 245/2025/ND-CP amending and supplementing a number of articles of Decree No. 155/2020/ND-CP detailing the implementation of a number of articles of the Securities Law.	September 11, 2025	September 11, 2025
3	Decree No. 242/2025/ND-CP on management and use of official development assistance (ODA) and foreign concessional loans.	September 10, 2025	September 10, 2025
4	Resolution No. 05/2025/NQ-CP on pilot implementation of crypto asset market in Vietnam.	September 9, 2025	September 9, 2025
5	Decree No. 239/2025/ND-CP amending and supplementing a number of articles of Decree No. 31/2021/ND-CP detailing and guiding the implementation of a number of articles of the Investment Law.	September 3, 2025	September 3, 2025
6	Decree No. 236/2025/ND-CP detailing a number of articles of Resolution No. 107/2023/QH15 of the National Assembly on the application of additional corporate income tax under the provisions on preventing global tax base erosion.	August 29, 2025	October 15, 2025
7	Decree No. 230/2025/ND-CP stipulating other cases of exemption or reduction of land use levies and land rents as prescribed in Article 157.2 of the Law on Land 2024.	August 19, 2025	August 19, 2025
MINISTRY OF INDUSTRY AND TRADE			
1	Circular No. 49/2025/TT-BCT stipulating Rules of Origin of Goods in the Trade Agreement on Goods under the Framework Agreement on Comprehensive Economic Cooperation between the Governments of the Member Countries of the Association of Southeast Asian Nations and the Government of the Republic of Korea.	September 9, 2025	May 1, 2026
MINISTRY OF NATIONAL DEFENSE			
1	Circular No. 99/2025/TT-BQP regulating the management and use of national defense land in combination with production labor and economic construction activities.	September 3, 2025	September 3, 2025
STATE BANK OF VIETNAM			
1	Circular No. 25/2025/TT-NHNN amending and supplementing a number of articles of Circular No. 17/2024/TT-NHNN regulating the opening and use of payment accounts at payment service providers.	August 31, 2025	August 31, 2025



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