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# Wiki Legal Limited Liability Company

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**Legal update  
No. 02 – April 2021**

**(15 April 2021 – 30 April 2021)**

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News in focus

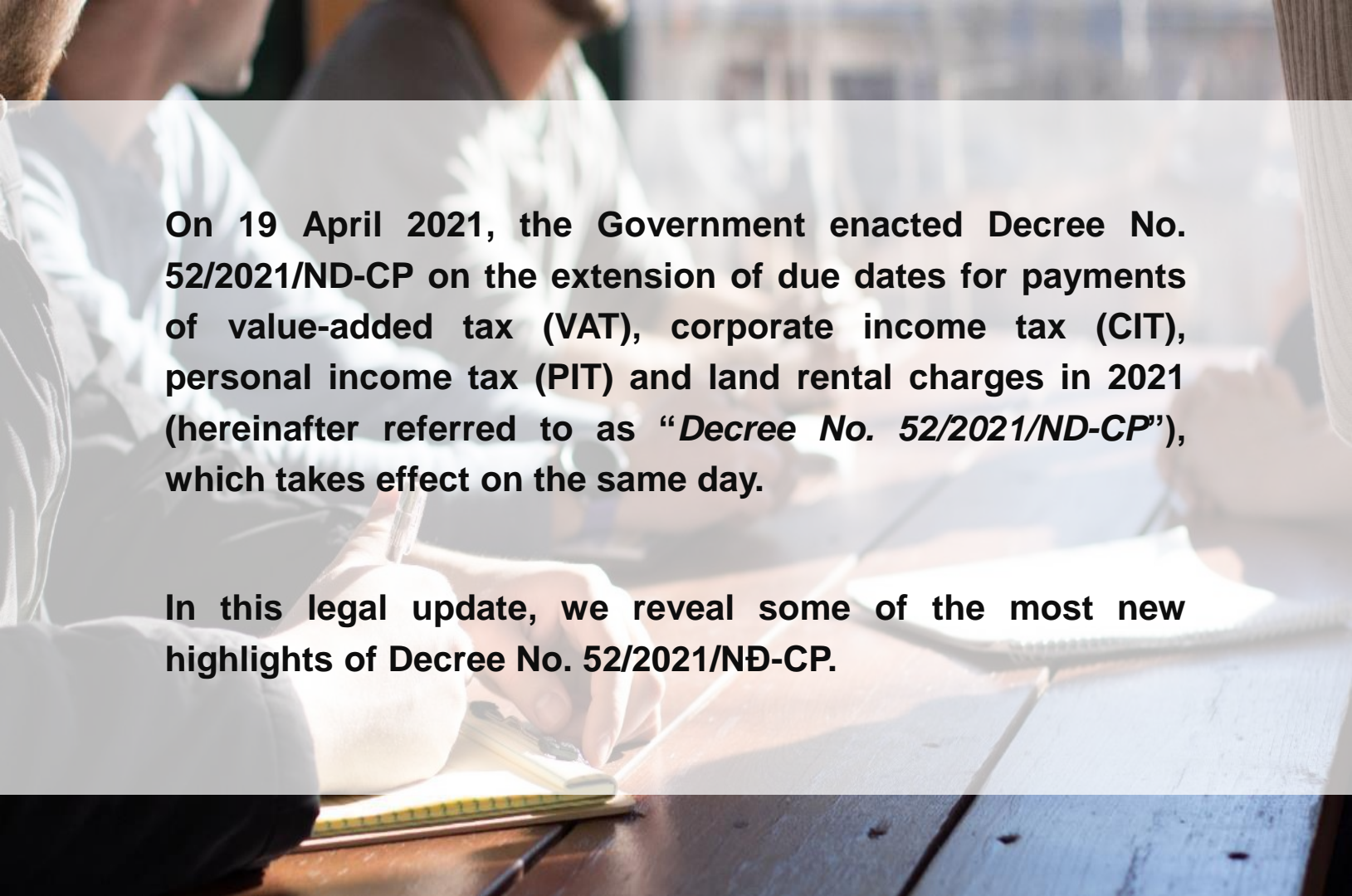
02

Weekly new  
legal documents



## 01 | NEWS IN FOCUS

**Highlights of new Decree on the extension of due dates for payments of tax and land rental charges in 2021**



On 19 April 2021, the Government enacted Decree No. 52/2021/ND-CP on the extension of due dates for payments of value-added tax (VAT), corporate income tax (CIT), personal income tax (PIT) and land rental charges in 2021 (hereinafter referred to as “*Decree No. 52/2021/ND-CP*”), which takes effect on the same day.

In this legal update, we reveal some of the most new highlights of Decree No. 52/2021/NĐ-CP.

# 1. Subjects of application

- Enterprises, organizations, business households and individuals producing in economic sectors such as agriculture, forestry and fisheries; building; transportation and storage; accommodation and catering services .....

*(For details, see Clause 1 and 2, Article 2 of Decree 52/2021/ND-CP)*

- Enterprises, organizations, business households and individuals producing priority supporting industrial and developing products in accordance with Decree No. 111/2015/ND-CP; key mechanical products according to Decision No. 319/QD-TTg.
- Small enterprises and microenterprises are determined in accordance with the Law on supporting for small and medium-sized enterprises No. 04/2017/QH14 and Decree No. 39/2018/ND-CP.
- Credit institutions, foreign bank branches implementing solutions to support customers are enterprises, organizations and individuals affected by the Covid-19 in accordance with the regulations of the State Bank of Vietnam.



## 2. Extension of due dates for tax payments and land rental charges towards enterprises, organizations



Obligations to the State	Period for applying extension	Extension period
VAT	<ul style="list-style-type: none"><li>• March to June 2021</li><li>• Quarter 1 and 2 of 2021</li></ul>	05 months
	<ul style="list-style-type: none"><li>• July 2021</li></ul>	04 months
	<ul style="list-style-type: none"><li>• August 2021</li></ul>	03 months
CIT	<ul style="list-style-type: none"><li>• Quarter 1 and 2 of 2021</li></ul>	03 months
Land rental charges	<ul style="list-style-type: none"><li>• First instalment of 2021</li></ul>	06 months since 31 May 2021

### 3. Extension of due dates for tax payments and land rental charges towards business households, individuals



Obligations to the State	Extension period
VAT	No later than 31 December 2021
PIT	
Land rental charges	06 months since 31 May 2021 (only apply with the land rental charges which must pay in the first instalment of 2021)

## 4. Procedures and order for extension

- Taxpayers directly declare tax, submit a written request for extension of due dates for tax and land rental payments (submit directly to the tax authority, send via electronic method or postal services).
- If the taxpayers does not submit the written request for extension and the land rental charges at the same time, the latest due date for submission is on 30 July 2021.
- In order to be extended the tax and land rental payments in accordance with Decree No. 52/2021/ND-CP, taxpayers must fully pay tax and land rental charges which were extended according to Decree No. 41/2020/ND-CP and pay the corresponding late payments (if any) into the State budget before 30 July 2021.
- If taxpayers send the written request for extension and submit the land rental charges to the tax authority after 30 July 2021, they are not allowed to extend the due dates.





02

# WEEKLY NEW LEGAL DOCUMENTS



## INVESTMENT

- Ministry of Planning and Investment's Consolidated Document No. 2187/VBHN-BKHDT consolidates Decree guiding the Law on bidding about choosing investors  
(Effective date: 16 April 2021)

## TRAFFIC - CONSTRUCTION

- Ministry of Transport's Circular No. 08/2021/TT-BGTVT regarding the National technical regulations on seaports  
(Effective date: 01 November 2021)
- Ministry of Transport's Circular No. 08/2021/TT-BGTVT regarding the National technical regulations on dry ports  
(Effective date: 01 November 2021)
- Ministry of Transport's Decision No. 600/QD-BGTVT in 2021 publicly announcing the 2019 budget settlement  
(Effective date: 20 April 2021)

## FINANCE – BANKING

- Decree No. 52/2021/ND-CP on the extension of due dates for payments of VAT, CIT, PIT and land rental charges in 2021  
(Effective date: 19 April 2021)
- Ministry of Finance's Circular No. 28/2021/TT-BTC regarding the Criteria of Vietnam Valuation No. 12  
(Effective date: 01 July 2021)
- Decision No. 649/QD-NHNN in 2021 announcing the repealed administrative procedures in the field of monetary activities which carry out at the One-door gadget under the management of the State bank of Vietnam  
(Effective date: 17 May 2021)
- Decision No. 830/QD-BTC in 2021 announcing the list of periodic reports in the field of corporate finance under the scope of state management of the Ministry of Finance  
(Effective date: 19 April 2021)
- General Department of Taxation's Electric Work No. 05/CD-TCT deploying Decree No. 52/2021/ND-CP on the extension of due dates for payments of VAT, CIT, PIT and land rental charges in 2021  
(Effective date: 20 April 2021)

## IMPORT AND EXPORT

- Ministry of Finance's Circular No. 27/2021/TT-BTC amending Circular No. 19/2014/TT-BTC prescribing procedures for temporary import, re-export, destruction and transfer of automobiles and motorbikes of subjects enjoying privileges and immunities in Vietnam  
(Effective date: 02 June 2021)

## ADMINISTRATIVE – JUDICIARY

- Ministry of Health's Circular No. 04/2021/TT-BYT guiding the capitation payment of medical expenses covered by health insurance  
(Effective date: 01 July 2021)
- Supreme People's Procuracy of Vietnam Instruction No. 23/HD-VKSTC in 2021 on the supervision of the minutes of the Court hearing the criminal case  
(Effective date: 22 April 2021)
- Electric Work No. 06/CD-UBND in 2021 on the suspension of non-essential activities to prevent and control COVID-19 pandemic in Hanoi  
(Effective date: 03 May 2021)



# Thank You!

**WIKI LEGAL LLC**

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Adress: 1<sup>st</sup> Floor, HH Office Building, No.  
15 Alley 293 Khuat Duy Tien, Trung Hoa  
Ward, Cau Giay District, Hanoi, Vietnam.

☎ 0912.254.860

✉ [admin@wikilegal.vn](mailto:admin@wikilegal.vn)

🌐 <http://www.wikilegal.vn/>