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LEGAL UPDATE

No. 1 – February 2023

(1 Feb 2023 – 15 Feb 2023)



News in focus

Summary of the new provisions of several notable laws and by-law documents concerning tax- fees that take effect on February 2023



New Legal documents

Remarkable among documents:

Decree 02/2023/ND-CP details the implementation of a number of articles of the Law on Water Resources.

A – News in focus



Summary of **The new provisions of several** **notable laws and by-law** **documents concerning taxation** *(Taking effect on January 2023)*

New prominent tax policies are updated in new legal documents taking effective on February 2023, which guide the implementation of a number of current tax documents.

In this legal update, we summarize the new points and the basic substance of the regulations that were issued and will come into full force in February and March 2023.

Raw materials, supplies, and components will be tax-exempted to directly develop the information technology.

Circular 25/2022/TT-BTTTT takes effective on February 15, 2023, and set forth the determination of raw materials, supplies, and components directly serving the production of technology, information, digital content, and software exempt from import tax. Specifically:

- Authorization: The Minister of Information and Communications sets forth the determination of raw materials, supplies, and components directly serving the production of technology, information, digital content, and software exempt from import tax.
- Raw materials, supplies, and components must meet the following criteria:
 - belonging to the list of software, hardware, and electronic products specified in Circulars 09/2013/TT-BTTTT and 20/2021/TT-BTTTT, or on the list of digital products prescribed by the Ministry of Information and Communications.
 - Không thuộc Danh mục máy móc, thiết bị, nguyên liệu, vật tư, linh kiện ngành viễn thông - công nghệ thông tin, nội dung số, phần mềm trong nước đã sản xuất được tại phụ lục 8 ban hành kèm theo Thông tư 05/2021/TT-BKHĐT.

Fees for the evaluation of environmental rehabilitation and restoration

Circular 07/2023/TT-BTC takes effect on March 20, 2023, and replaces Circular 35/2017/TT-BTC dated April 25, 2017. Accordingly, the fee for the appraisal of the plan for environmental renovation and restoration supported by the central agency is expected to:

- If the total investment capital of the project is up to 10 billion VND: 6 million VND;
- If the total investment capital of the project is more than 10 - 20 billion VND: 9 million VND;
- If the total investment capital of the project is more than 20 - 50 billion VND: 15 million VND;
- If the total investment capital of the project is more than 50-100 billion VND: 27 million VND ;
- If the total investment capital of the project is more than 100 - 200 billion VND: 30 million VND;
- If the total investment capital of the project is more than 200 - 500 billion VND: 39 million VND;
- If the total investment capital of the project is more than 500 – 1000 billion VND: 44 million VND;
- If the total investment capital of the project is more than 1000 - 1500 billion VND: 48 million VND;
- If the total investment capital of the project is more than 1500-2000 billion VND: 49 million VND;
- If the total investment capital of the project is more than 2000-3000 billion VND: 51 million VND;
- If the total investment capital of the project is more than 3000-5000 billion VND: 53 million VND;
- If the total investment capital of the project is more than 5000-7000 billion VND: 56 million VND;
- If the total investment capital of the project is more than 7000 billion VND: 61 million VND.

Land rent reduction for subjects affected by COVID-19

Decision 01/2023/QĐ-TTg dated January 30, 2023 on the reduction of land rent and water surface rent in 2022 for subjects affected by the Covid-19 epidemic.

- Subjects eligible for land rent reductions include:
 - directly as a result of decision;
 - contract or certificate of land use rights, ownership of houses and other land-attached assets
- Fee reduction for land use:

Reduce the land rent and water surface rent payment in 2022 by 30%. However, no reduction will be made in outstanding land and water surface rents from prior years, or in late payment interest (if any).

B – New legal documents



Remarkable new legal documents (Enacted from 01 Feb 2023 – 15 Feb 2023)

No.	Legal documents
FINANCE	
1	Circular 09/2023/TT-BTC stipulating the making, management, use, and settlement of state budget funds to ensure the inspection, processing, review, and systemization of regulatory legal documents
	Enactment Date: 08 Feb 2023
2	Circular 07/2023/TT-BTC stipulating the rates for collecting, paying, managing, and using fees for environmental renovation and restoration plans appraised by central agencies.
	Enactment Date: 10 Feb 2023
ENVIRONMENT	
3	Decree 02/2023/ND-CP details the implementation of a number of articles of the Law on Water Resources.
	Enactment Date: 02 Feb 2023

No.	Legal documents	
COMMERCE		
4	Decision 02/2023/QD-TTg on the average retail electricity price bracket	
	Enactment Date: 03 Feb 2023	Effective Date: 03 Feb 2023
HEALTH		
5	Circular 02/2023/TT-BYT amending and supplementing a number of articles of Ministry of Health Circular 15/2016/TT-BYT dated May 15, 2016 on occupational diseases covered by social insurance	
	Enactment Date: 09 Feb 2023	Effective Date: 01 April 2023
6	Circular 01/2023/TT-BGDT details the operation and working relationship of the Medical Assessment Council.	
	Enactment Date: 01 Feb 2023	Effective Date: 15 April 2023
EDUCATION		
7	Decision 73/QD-TTg approving the network of vocational education institutions for the period 2021-2030, with a view to 2045	
	Enactment Date: 10 Feb 2023	Effective Date: 10 Feb 2023
8	Circular 03/2023/TT-BGDDT promulgating regulations on the organization and operation of semi-boarding high schools for ethnic minorities	
	Enactment Date: 06 Feb 2023	Effective Date: 06 Feb 2023
ADMINISTRATION		
9	Decision 21/QD-VKSTC promulgates the code of professional ethics for the procurator.	
	Enactment Date: 07 Feb 2023	Effective Date: 07 Feb 2023
10	Decree 03/2023/ND-CP stipulating the functions, tasks, powers, and structure of the organization of the National Competition Commission	
	Enactment Date: 10 Feb 2023	Effective Date: 10 Feb 2023