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LEGAL UPDATE

No. 2 – October 2023

(15 Oct 2023 – 31 Oct 2023)



News in focus

Some outstanding legal news taking effect recently

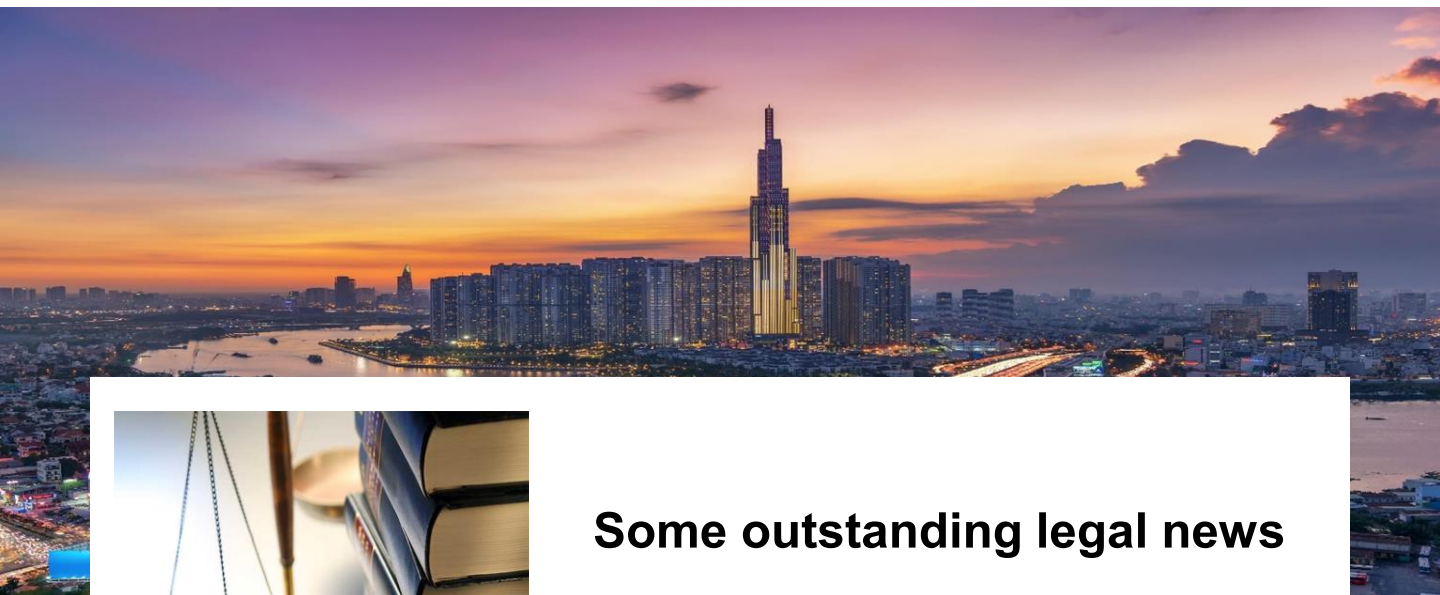


New legal documents

Remarkable among documents:

Decree 75/2023/ND-CP amending Decree 146/2018/ND-CP guiding the Law on Health Insurance

A – News in focus



Some outstanding legal news taking effect recently

In this legal update, we reveal some outstanding policies that take effect in November 2023; and highlights of some notable legal news recently.

1. New regulations on charging fees in the field of exit and entry

Circular 62/2023/TT-BTC dated Oct 3, 2023, amending and supplementing several articles of Circular 25/2021/TT-BTC stipulating the collection rate, regime, payment, management and use of fees, charges in the fields of exit, entry, transit and residence in Vietnam officially takes effect from Nov 18, 2023.

Accordingly, fee-collecting organizations are Immigration Policy; Police, Border Guard Commands of provinces and centrally-run cities; Police of districts, towns and cities of provinces or centrally-run cities; Police of communes, wards and townships.

Fee-collecting organizations are entitled to deduct 25% (instead of 20% as prescribed in Circular No. 25/2021/TT-BTC) of the collected fee to cover expenses for expenditure contents as prescribed in Article 5 of the Government's Decree 120/2016/ND-CP detailing and guiding the implementation of several articles of the Law on Fees and Charges.

2. 30% reduction in land rent in 2023

Decision 25/2023/QĐ-TTg of the Prime Minister on reducing land rent in 2023 takes effect from November 20, 2023.

Accordingly, the subjects to be reduced are organizations, enterprises, households and individuals who are being directly leased land by the State under decisions or contracts or certificates of land use rights, ownership of houses and other assets attached to land in the form of annual land leases.

This provision applies to tenants of land who are not eligible for exemption, whose term expires or in case they are being reduced under land regulations....

However, this reduction does not include pre-2023 arrears and late payments. In case of reduction of land rent as prescribed or deduction of compensation and site clearance, the reduction of 30% shall be calculated on the amount payable (if any) after it has been reduced and/or deducted.

3. New regulations on toll rates in the field of registration of secured transactions

The Ministry of Finance's Circular No. 61/2023/TT-BTC dated September 28, 2023 stipulating the collection rate, regime, payment, management and use of fees in the field of registration of secured transactions takes effect from November 15, 2023.

Accordingly, revenues covered by the regulation include:

- Secured transaction registration fee;
- Fees for providing information about secured transactions;
- Fee for issuing codes using the database of secured transactions.

The fee-collecting organization is the National Registration Agency for Secured

Transactions, the assets are left 85% of the fee collected to cover the cost of providing services and collecting fees as prescribed in Decree No. 120/2016/ND-CP; the remaining 15% of the collected fees are paid to the state budget.

In case the fee-collecting organization is the State agency, the entire amount of collected fees are paid to the State budget. This source of expenditure is used to cover the provision of services and the collecting fees allocated by the state budget in the estimates of the fee-collecting organization according to the regime and norms of state budget expenditure.

4. The information of the Ministry of Public Security is provided on the Internet

Circular 45/2023/TT-BCA of the Ministry of Public Security regulating the provision of the police forces' information in the network environment takes effect from Nov 15, 2023, including the information as follows:

- Information on direction, administration and activities of leaders of the Ministry of Public Security;
- Information provided to the press on issues related to the police work that the public interests;
- The case is being investigated and verified by the police agency which is necessary for provision of such information;
- The content of the Ministry of Public Security responding to voters' petitions;
- Citizen reception schedule of leaders of the Ministry of Public Security;
- Interpol news;
- Information about wanted and traced subjects;
- Information on organizations and individuals involved in terrorism; Warning and denunciation of crimes;
- Online public services implemented by the Ministry of Public Security.

5. Estimated group of goods and services will not receive VAT reduction in 2024

According to the Draft Resolution on VAT reduction, it is expected that in 2024, VAT will be reduced by 2% for groups of goods and services currently applying the tax rate of 10%, except for goods and services as follows:

- Telecommunications, information technology, financial, banking, securities, insurance, real estate business activities;
- Metal production and production of products from prefabricated metals, mining industry (excluding coal mining), coke production, refined petroleum, chemical production and chemical products;
- Products and services subject to excise tax.

The reduction of value-added tax for each type of goods, services shall be applied uniformly at the stages of import, production, processing and commercial business.

It is expected that the 2024 VAT reduction will be applied from January 1, 2024 to June 30, 2024. However, if the economic situation and businesses and people are still difficult, the Government will consider and decide on the continuation of value-added tax reduction after June 30, 2024.

6. 05 latest erroneous invoice handling instructions

- Official Dispatch 70779/CTHN-TTHT dated October 2, 2023 of Hanoi Tax Department guiding invoices;
- Official Dispatch 63648/CTHN-TTHT dated August 30, 2023 of Hanoi Tax Department handling invoices with errors;
- Official Letter 52405/CTHN-TTHT dated July 19, 2023 of Hanoi Tax Department on the handling of erroneous electronic invoices;
- Official Letter 1647/TCT-CS dated July 8, 2023 of the General Department of Taxation on the handling of erroneous electronic invoices;
- Official Letter 40217/CTHN-TTHT issued on August 16, 2022 Hanoi Tax Department on handling erroneous invoices.

B – New legal documents



Remarkable new legal documents (Enacted from 15 Oct 2023 to 31 Oct 2023)

No.	Legal documents
LABOR	
1	The Minister of Construction's Circular 10/2023/TT-BXD guiding the positions of leaders, managers and specialized occupational titles, the structure of public employees by professional titles in public non-business units in the construction industry and field
	Enactment Date: 20 Oct 2023
2	The Minister of Construction's Circular 11/2023/TT-BXD guiding the position of civil servants specialized in Construction
	Enactment Date: 20 Oct 2023
INFORMATION TECHNOLOGY	
3	The Minister of Natural Resources and Environment's Circular 15/2023/TT-BTNMT regulating the provision and sharing of natural resources and environment monitoring data
	Enactment Date: 30 Oct 2023

No.	Legal documents	
FINANCE – BANKING		
4	The Minister of Finance’s Circular 63/2023/TT-BTC amending the Circular on fees and charges to encourage the use of online public services	
	Enactment Date: 16 Oct 2023	Effective Date: 01 Dec 2023
5	The Minister of Finance’s Circular 65/2023/TT-BTC stipulating the collection rate, regime of collection, payment, management and use of fees for exploitation and use of environmental data	
	Enactment Date: 31 Oct 2023	Effective Date: 15 Dec 2023
NATURAL RESOURCES – ENVIRONMENT		
6	The Minister of Construction’s Circular 09/2023/TT-BXD amending 1:2023 QCVN 06:2022/BXD National technical regulations on fire safety for houses and buildings	
	Enactment Date: 16 Oct 2023	Effective Date: 01 Dec 2023
7	The Minister of Natural Resources and Environment’s Circular 15/2023/TT-BTNMT regulating the provision and sharing of natural resources and environment monitoring data	
	Enactment Date: 30 Oct 2023	Effective Date: 15 Dec 2023
HEALTH		
8	Decree 75/2023/ND-CP amending Decree 146/2018/ND-CP guiding the Law on Health Insurance	
	Enactment Date: 19 Oct 2023	Effective Date: 03 Dec 2023