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LAW BULLETIN

ATS LAW FIRM

Hà Nội City Office
10th Floor, Dao Duy Anh Tower
9 Dao Duy Anh Street, Dong Da District, Hà Nội City
Email: partners@atslegal.vn – Tel: +84-24-3751 1888

Hồ Chí Minh City Office
12th Floor, 40 Phạm Ngọc Thạch
Võ Thị Sáu Ward, District 3, Hồ Chí Minh City
Website: www.atslegal.vn - Tel: 84-28-3926 2635





VU THI THU HA

MANAGING PARTNER – ATS LAW FIRM



— WELCOME —

WORDS FROM MANAGING PARTNER

We are committed to providing an effective, reliable and responsive service to each of our clients.

Our approach is client-focused, solution-oriented and innovative. We have a dedicated and experienced team providing a comprehensive range of services to meet the needs of our clients.

We strive to do whatever it takes in order to resolve the legal issues that face clients, allowing them to minimize administrative overheads and focus on their core business activities.

ASSOCIATION – TRUST – SUCCESS

At ATS Law Firm, our deeds reflect our creed – to provide the very best professional legal services, and to gain and maintain our clients' trust and satisfaction

To become a top-level legal services provider on domestic and international matters, we have formed associations with many local, national and international organizations to exchange knowledge, experience and skills.

We pride ourselves on our ability to build client trust and support them in navigating applicable laws. We have a very high rate of success in accomplishing our clients' objectives, consistently exceeding expectations.



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Application of ordinary duty rates for imported goods

On May 31, 2023, the Prime Minister issues Decision No. 15/2023/QĐ-TTg providing for the application of ordinary duty rates for imported goods. To be specific:

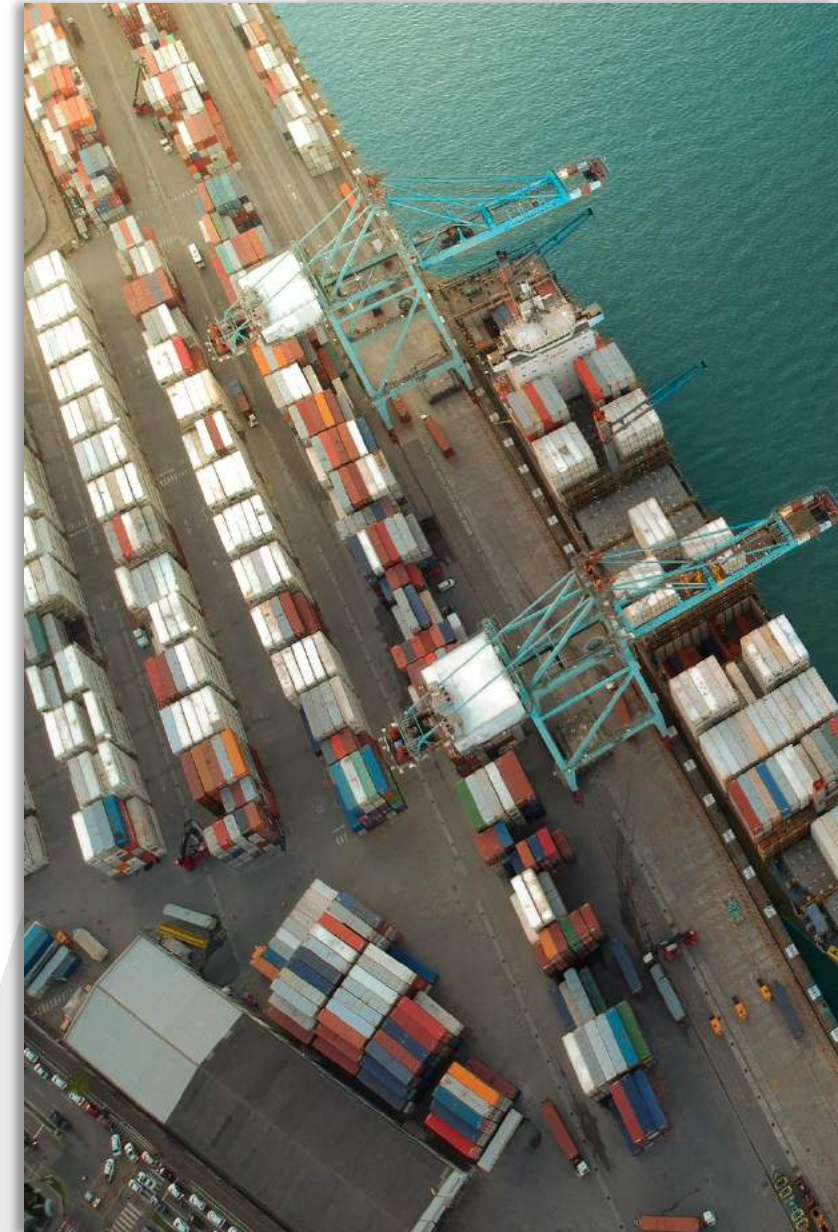
(i) 4 subjects of application of ordinary duty rates:

- Owners of imported or exported goods;
- Organizations and individuals that have rights and obligations relating to goods import and export activities;
- Customs offices and customs officers;
- Other agencies, organizations and individuals implementing policies on import duty and export duty under the Law on Import Duty and Export Duty.

(ii) The Ordinary Import Tariff for imported goods comprises:

- The List of commodity items eligible for the preferential import duty rate of 0% specified in Sections I and II, Appendix II to Decree No. 26/2023/ND-CP;
 - Ordinary duty rates imposed on each commodity item under the Ordinary Import Tariff for imported goods.
- (iii) For imported goods not included in the Ordinary Import Tariff and not eligible for preferential duty rates or special preferential duty rates under Point a or b, Clause 3, Article 5 of the April 6, 2016 Law on Import Duty and Export Duty, the ordinary duty rate equal to 150% of the preferential import duty rate applicable to each corresponding commodity item specified in Appendix II to Decree No. 26/2023/ND-CP.

➤ [Decision No. 15/2023/QĐ-TTg](#)





New regulation of Vietnam on environmental monitoring services

Appraisal fees for issuance and adjustment to certificates of eligibility for environmental monitoring services are determined as follows:

$$\text{Fee} = \text{Appraisal cost} \times K \times M$$

Specifically:

- Appraisal cost: 42.000.000 VND (the minimum cost to assess an application, conduct a practical inspection at an organization, and hold an Appraisal Council's meeting for an application for issuance or adjustment to a certificate of eligibility).
- K: The geographical location coefficient according to the applicant's area for the issuance or adjustment to the certificate, details are in the Appendix enclosed with Circular No. 34/2023/TT-BTC.

appraisal fees for eligibility for

- M: Adjustment coefficient according to the number of environmental parameters requested for issuance or adjustment to the certificate.
- Collectors shall transfer 100% of the collected fees to the state budget (central state budget fees).

In case the collector is a state agency eligible for fixed funding for operations of 60% of its revenue as prescribed in Clause 1 Article 4 of Decree No. 120/2016/ND-CP the remaining 40% shall be transferred to the state budget (central budget fees) according to chapters and sub-sections of the current state budget appendix.

➤ [Circular No. 34/2023/TT-BTC](#)

TAX – FEE – CHARGES

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Guideline for the issuance of 2% VAT-reduction invoices following Decree No. 15/2022/ND-CP of the Government of Vietnam

On May 29, 2023, the General Department of Taxation of Vietnam promulgated Official Dispatch No. 2121/TCT-CS on some cases of issuance of 8% VAT invoices following Decree No. 15/2022/ND-CP. According to the Official Dispatch, the guideline of the General Department of Taxation of Vietnam for the issuance of invoices is as follows:

- In case it is required to issue adjustment or replacement invoices for goods or services eligible for VAT reduction according to Decree No. 15/2022/ND-CP due to errors detected after December 31, 2022;
- In case the error does not affect the amount payable and VAT payable or in case of adjustment to taxable prices, the adjustment or replacement invoice shall apply the VAT rate of 8%;
- In case the error in the number of goods leads to errors in amount payable and VAT payable, the adjustment or replacement invoice shall apply the VAT rate applicable at the time of issuance of such invoice.
- In case the goods have been purchased before January 1, 2023 with an 8% tax rate but are returned after December 31, 2022 due to improper specifications or quality, the seller shall issue a goods return invoice to adjust or replace the issued invoice with an 8% VAT invoice. The invoice must specify that the seller and buyer may agree the return of the goods.

➤ [Official Dispatch No. 2121/TCT-CS](#)





The Preferential Export and Import Tariff and out-of-quota duty rates

A number of important contents are prescribed as follows:

(i) Apply the preferential import duty rate of 150% for the objects as follows:

- For used passenger cars with 16 seats or more under heading 87.02
- Motorized cargo vehicles of a gross vehicle weight not exceeding 5 tons under heading 87.04 (except refrigerated trucks, refuse collection vehicles with refuse compressing devices, cistern vehicles, armored vehicles for transporting valuable cargoes, bulk-cement trucks, and hook-lift trucks).

(ii) In the period of 2022 - 2027, the output of automobiles manufactured or assembled under the Program on duty incentives for automobile manufacture or assembly is as follows:

- Passenger cars with 09 seats or less, of a cylinder capacity not exceeding 2,500 cc. The minimum general outputs are 23000 pieces (12-month period of incentive consideration).
- Trucks with a designed gross weight of 5 tons maximum: The minimum general outputs are 7000 pieces (12-month period of incentive consideration).
- Trucks with a designed gross weight of over 5 tons: The minimum general outputs are 5000 pieces (12-month period of incentive consideration).

This Circular takes effect from June 15, 2023.

➤ [Decree No. 26/2023/ND-CP](#)

The rate of environmental protection charges on mineral exploitation from July 15, 2023

Decree No. 27/2023/ND-CP on environmental protection charges on mineral exploitation is issued on May 31, 2023 by the Government.

(i) 3 subjects of environmental protection charge on mineral exploitation:

- Mineral exploiters as specified in the law;
- Foreign and Vietnamese organizations and individuals licensed to exploit crude oil, natural gas, coal seam gas under oil and gas contracts, or provide oil and gas services in accordance with the law;
- Organizations and individuals licensed to exploit small and retail minerals for sale to organizations or individuals acting as the focal point of purchase, and organizations and individuals acting as focal points of purchase.

(ii) 3 cases entitled to exemption of environmental protection charge on mineral exploitation:

- Minerals exploited for use as ordinary building materials within an area under the land use rights of a household or a person for building a work of that household or person within such area;
- Soil and stone exploited for leveling the ground and building a work for security or military purpose or for natural disaster prevention, control, remedy;
- Soil and stone excavated and discharged from the exploitation process for environmental improvement and restoration approved by the competent agencies.

➤ [Decree No. 27/2023/ND-CP](#)





Conditions for automatic renewal of roadworthiness certificates for motor vehicles in Vietnam

This is a content of Circular No. 08/2023/TT-BGTVT on amendments to Circular No. 16/2021/TT-BGTVT on technical safety inspection and environmental protection of road motor vehicles.

Accordingly, general principles of determining the inspection cycle are as follows:

(i) The first cycle applies to the following subjects:

- Motor vehicles excluded from first-time inspection as prescribed in Clause 3 Article 5 of Circular No. 16/2021/TT-BGTVT (amended by Circular No. 02/2023/TT-BGTVT);
- Unused motor vehicles subject to first-time inspection (with the interval between the production year and the year of applying

for First-time Inspection Certificates of less than 3 years).

The interval between the production year and the year applying for inspection certificates shall be determined following the guidelines prescribed in Point e Section 1 of this Appendix.

(Previously, the interval was less than 2 years)

(ii) The periodic inspection cycles apply to the following subjects:

- First-time inspection motor vehicles not included in the applicable range of regulations on the first cycle mentioned above;
- Motor vehicles subject to regular inspection.

➤ [Circular No. 08/2023/TT-BGTVT](#)

INTELLECTUAL PROPERTY

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New regulation of Vietnam on registration forms of copyright and related rights

On June 2, 2023, the Minister of Culture, Sports and Tourism of Vietnam promulgated Circular No. 08/2023/TT-BVHTTDL prescribing registration forms of copyright and related rights. Specifically, registration forms of copyright and related rights prescribed in Appendix 1 enclosed with Circular No. 08/2023/TT-BVHTTDL include:

- Form No. 01: Declaration of copyright registration for literature works; scientific works; lessons, speeches, and talks; press works; works of literature and folk art, and other works in the form of writing or other characters;
- Form No. 02: Declaration of copyright registration for applied art works;
- Form No. 03: Declaration of copyright registration for computer programs;
- Form No. 04: Declaration of copyright registration for musical works;
- Form No. 05: Declaration of copyright registration for applied art works and photographic works;
- Form No. 06: Declaration of copyright registration for cinematographic works and theatrical works;
- Form No. 07: Declaration of copyright registration for textbooks;
- Form No. 08: Declaration of copyright registration for architectural works, diagrams, maps, and drawings related to topography, architecture, and scientific works;
- Form No. 09: Declaration of related rights registration.

► [Circular No. 08/2023/TT-BVHTTDL](#)





PM approves national power master plan for decade

The Prime Minister on May 15 approved the National Power Development Master Plan (Plan VIII) for the 2021-30 period, with a vision toward 2050, with a view to firmly assuring the country's energy security and meeting industrialization and modernization requirements.

According to Decision 500/QĐ-TTg, power infrastructure plays a vital role in promoting the country's fast and sustainable development, contributing to building an independent and self-reliant economy, improving the people's livelihood, and maintaining national defense and security.

Plan VIII sets the target of completing fair energy transition in association with modernized production and smart power grid and advanced administration of the power system in line with the global trends of green transition, carbon emission reduction and science and technology development.

Regarding national energy security, Plan VIII aims at ensuring a sufficient supply of electricity for achieving the country's projected annual GDP growth rate of 7 percent during 2021-30, and 6.5-7.5 percent for the 2031-50 period.

By 2030, the country will be among the top four countries in ASEAN in terms of power reliability and top three for electricity accessibility. As for the fair energy transition, the Plan targets to increase the share of renewable energy to 31-40% and 67.5-71.5% by 2030 and 2050, respectively. It also seeks to generate green energy for export, with a target output of 5-10 GW by 2030. At the same time, two trans-regional renewable energy centers will be established for electricity generation, transmission and consumption, while renewable energy ecosystems will be built in potential regions, including the North, southern Central Vietnam, and the South.

➤ [Decision No. 500/QĐ-TTg](#)

More drastic measures to be taken to attract foreign investment

Under Directive 14/CT-TTg dated May 25, the Prime Minister assigns the Ministry of Planning and Investment to report on the feasibility of passage of a law on adventure investment, develop a database on Vietnamese enterprises qualified for acting as suppliers of foreign-invested enterprises in certain sectors and fields.

The Ministry of Labor, Invalids and Social Affairs is tasked to formulate policies and solutions to raise workers' skills and professional qualifications to meet requirements of both domestic and foreign investors, focusing on development of open, flexible, modern, efficient and integrated vocational education systems, reviewing and reporting to the Government the practical employment of workers who return home

after working abroad, and recommending measures to tackle labor shortage.

By the third quarter of this year at the latest, the Ministry of Information and Communications will have to propose to the cabinet a regulatory sandbox for attracting world leading techfirms into Vietnam, and promulgate according to its competence policies on building and operating centralized information technology parks up to international standards.

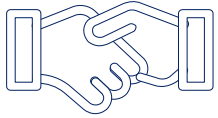
In addition, the cabinet leader directs the Ministry of Finance in revising the relevant tax laws applicable to the electric power field and set out a roadmap to apply the global minimum tax rate and submit it to the National Assembly's 6th session.

➤ [Directive No. 14/CT-TTg](#)



OUR EXPERTISE

We are always at your service



Mergers & Acquisitions

We provide an end-to-end service to our clients, in cross-border as well as domestic M&A transactions, and are committed to providing pragmatic advice



Taxation

Our practice covers all types of taxes (commercial/sales, individual and VAT, among others) and we advise on matters ranging from compliance issues to the tax implications of particular transactions



Investment

We provide legal services to investors and foreign-invested enterprise. We always well understand the requirements of investors, financial institutions and stakeholders in large-scale investment projects in Vietnam.



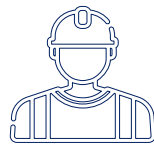
Litigation

We always discuss thoroughly with customers and review the provided documents to propose optimal solutions which is best protect the rights and legitimate interests of customers in each specific case.



Banking & Project Finance

We have the expertise necessary to properly handle the risks in financial and banking activities and provide services such as: identifying potential risks, loan contracts, mortgage contracts, establish internal procedures of the banks



Labour

Our diverse service range from consulting employee recruitment, employee benefits, performance evaluation, contract signing and termination, personal income tax, and human resource management to, resolving labor dispute



Civil Matters

We strive to assist our clients in resolving legal issues in the area of civil, land, marriage and family



Contracts & Agreements

We provide service on consulting and reviewing contracts and agreements, to support clients to negotiate with their partners, to protect their legal rights and interests to settle contractual dispute



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ATS LAW FIRM

Han Noi City Office

10th Floor, Dao Duy Anh Tower
9 Dao Duy Anh Street, Dong Da District, Ha Noi City
Email: partners@atslegal.vn – Tel: +84-24-3751 1888

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