

LEGAL UPDATES

February
ISSUE NO.1

2022
EDITION


inquiries@likonlaw.com


+84 828 022 279


Room 6A, 6th Floor, HALO Building, 51-53 Vo Van Tan
Vo Thi Sau Ward, District 3
Ho Chi Minh City, Vietnam

1. Decree No. 15/2022/ND-CP prescribing tax exemption and reduction policy under the Resolution No. 43/2022/QH15 on fiscal and monetary policies for supporting socio-economic recovery and development program, takes effect as of February 01st, 2022

On January 11th, 2022, the National Assembly issued Resolution No. 43/2022/QH15 on fiscal and monetary policies for supporting socio-economic recovery and development program ("**Resolution No. 43/2022/QH15**"). In addition, on January 28th, 2022, the Government issued Decree No. 15/2022/ND-CP On tax exemption and reduction policy under Resolution 43/2022/QH15 ("**Decree No. 15/2022/ND-CP**"), takes effect as of February 01st, 2022.

Types of goods and services applied VAT reduction

Decree No. 15/2022/ND-CP prescribes the reduction of Value-added Tax ("VAT") applied for goods and services subjecting to the 10% tax rate, except for the following cases:

- (i) telecommunication, financial, banking, securities, insurance, trading of real estate activities, metal and precast metal products, mining products (excluding coal mining), coke mining, refined oil, chemical products. (Appendix I of Decree No. 15/2022/ND-CP);
- (ii) goods and services subjecting to excise tax. (Appendix II of Decree No. 15/2022/ND-CP); and
- (iii) information technology as prescribed in the Law on Information technology. (Appendix III of Decree No. 15/2022/ND-CP).

However, if the above do not subject to VAT or only subject to 5% VAT, they are not entitled to VAT reduction. The reduction of VAT for goods and services is uniformly applied at the stages of import, production, processing, commercial business.

Value-added tax reduction rates

Decree 15/2022/ND-CP stipulates two rates of VAT reduction, as follows:

- (i) for goods and services currently subjecting to the 10% VAT rate: new VAT rate of 8% shall be applied; and
- (ii) for goods and services currently calculated VAT pursuant to the percentage on revenue method: 20% reduction in the percentage (%) which is used for calculating VAT when issuing invoices for the above goods and services.

Notes on making invoices for goods and services for VAT reduction

According to Decree No. 15/2022/ND-CP, enterprises trading in many types of goods and services (including tax-deductible and non-tax-deductible goods) must make separate invoices for tax-deductible products. Otherwise, such goods and services will not be tax-deductible.

If the business establishment has issued invoices and declared at the tax rate or percentage to calculate the non-reduced VAT, the seller and the buyer must make a writing minute or agreement specifying the error. The seller issues an invoice to amend the error and delivers the amended invoice to the buyer. Based on the amended invoice, the seller declares and adjusts the output tax, and the buyer declares and adjusts input tax (if any).

In case business establishments that are eligible for VAT reduction has issued an ordered printed invoices in the form of tickets with printed value (if any) and wish to keep using these invoices, they shall make stamps the reduced price (by 2% of the tax rate or by 20% of the percentage (%) of revenue) beside the pre-printed prices.

Application time of Value-added tax reduction

Decree No. 15/2022/ND-CP takes effect from February 01st, 2022. The VAT reduction policies specified in this Decree shall be applied from February 01st, 2022, to the end of December 31st, 2022.



2. Joint Circular No. 05/2021/TTLT-TANDTC-VKSNDTC-BCA-BQP-BTP specifying and guiding the implementation of online court hearings, takes effect as of February 01st, 2022

On December 15th, 2021, the Supreme People's Court, the Supreme People's Procuracy, the Ministry of Public Security, the Ministry of National Defense, and the Ministry of Justice jointly promulgated Joint Circular No. 05/2021/TTLT-TANDTC-VKSNDTC-BCA-BQP-BTP specifying and guiding the implementation of online court hearings ("Joint Circular 05/2021/TTLT-TANDTC-VKSNDTC-BCA-BQP-BTP"), takes effect as of February 01st, 2022.

Considering, deciding to hold an online court hearing

According to the Joint Circular 05/2021/TTLT-TANDTC-VKSNDTC-BCA-BQP-BTP, within 07 days (for cases settled under normal procedure) or 02 days (for cases settled under simplified procedure), before issuing the Decision to bring cases to trial, the judge assigned to preside over the court session is the competent person to consider and decide on the opening of an online court session. Accordingly, the consideration and decision to open an online court hearing is based on the following:

- (i) assess whether the case falls into the category of online court hearings in accordance with the law; and
- (ii) assess the actual condition of material and technical foundations in accordance with this Joint Circular.

The holding of an online court hearing must be clearly stated in the Decision to bring the case to trial. However, for criminal cases, a written notice must be given to the competent procuracy to have opinions on the opening of an online court hearing. The competent procuracy must reply in writing whether they agree or disagree to open an online court hearing.

Requirements for participating in an online court hearing

Joint Circular 05/2021/TTLT-TANDTC-VKSNDTC-BCA-BQP-BTP stipulates a number of requirements when participating in an online court hearing as follows:

- (i) comply with regulations and rules of the courtroom;
- (ii) always keep the electronic device active with the camera and microphone turned on; only speak when asked;
- (iii) do not create other noises while the electronic device is in active mode, affecting the court hearing;
- (iv) court participants must wear proper attire; not stand up or leave during the trial without the permission of the presiding judge; do not take pictures, record audio, record video, record video with sound, distribute documents or spread account information to log in to the online adjudication system or stream the court hearing in cyberspace; and
- (v) the litigants, victims, defense counsels, defenders of the litigants' legitimate rights and interests, and victims participating in the online court hearing must present one of the identification papers (such as personal identity card, ID card, passport, lawyer card, legal assistant card) for comparison. In case the involved parties authorize another person to participate in the proceedings, the authorized person must also present a written authorization.

Order and procedures at the online court hearing

According to Joint Circular 05/2021/TTLT-TANDTC-VKSNDTC-BCA-BQP-BTP, the order and procedures for online court hearing are the same as that of a regular court hearing in accordance with the Criminal Procedure Code, the Civil Procedure Code, and the Administrative Procedure Law.

However, the implementation of online court hearing is supplemented with a number of requirements as follows:

- (i) courts check IDs of participants through online comparison of identification documents or through a national population database system. For criminal trials, at component bridges, the court civil servant or the officer and soldier



of the detention facility assisting the trial must check the presence of the summoned persons and notify the Court clerk;

- (ii) at the opening, the judge presiding over the court session must further declare on the assurance of the procedural order and procedures of the online trial; legitimate rights and interests of the accused, victims and litigants shall still be exercised in accordance with the procedural law;
- (iii) regarding additional documents and evidences provided by the participants at the component bridges: For criminal cases, the judge receives documents and evidences in the form of electronic data. Court civil servants or officers and staffs of detention facilities will assist in copying and presenting documents and evidences at court hearings for the Trial Panel and the Procurator at the central bridge to consider and decide. The receipt of documents and evidences and making of records shall comply with the Criminal Procedure Code. For civil and administrative cases, procedure participants shall make copies themselves in the form of electronic data and send to the Trial Panels. The handover of evidences and documents shall comply with the Civil Procedure Code and the Law on Administrative Procedures;
- (iv) the online court hearing must be recorded, videotaped with audio in the form of electronic data;
- (v) the court session minutes comply with the forms prescribed by the procedural law. The minute must specify at which bridge points the trial takes place; write clearly the full name of the procurator, civil servant of the Court, the Procuracy or officers and soldiers of the detention facility, at the component bridge. If a participant requests to see the court session minute, the court clerk shall present the court minutes to the requester and carry out



other relevant procedures (if any) in accordance with the law on court proceedings; and

- (vi) court judgments and decisions must comply with the form prescribed by procedural law. The opening part of the court's judgment or decision must clearly state at which bridge points the trial takes place; write clearly the full name of the procurator, civil servant of the Court, the Procuracy or officers and soldiers of the detention facility, at the component bridge.

Handling situations occurring at the online court hearing

In case before or during the online court hearing, the online system is interrupted due to transmission line failure, power failure or other problem that makes the trial unable to continue, the Trial Panel shall decide to adjourn the trial. Court officials or officers and soldiers of detention facilities shall notify the decision to suspend the trial to participants at the component bridge.

If the court hearing still cannot be held by the date of reopening, the court shall issue a decision to postpone the court session. The court considers and decides to reopen the court hearing in the online form or in the regular form in accordance with the law.

For criminal cases at court hearings, procedure participants bringing more evidences and documents for consideration may lead to change of crimes, additional crimes, additional subjects, solicit expertise... When the court hearing cannot add additional evidence, the Trial Panel shall postpone the trial. If the case falls within cases of temporary suspension or returning for additional investigation, the court hearing shall not be postponed. The Trial Panel shall consider and settle in accordance with the Criminal Procedure Code.

3. Circular No. 01/2022/TT-BTP detailing a number of articles and measures to implement Decree No. 87/2020/ND-CP prescribing the electronic civil status database and civil status online registration, takes effect as of February 18th, 2022



On January 04th, 2022, the Minister of Justice issued Circular No. 01/2022/TT-BTP detailing a number of articles and measures to implement Decree No. 87/2020/ND-CP providing for the mechanism electronic civil status database, online civil status registration (“**Circular 01/2022/TT-BTP**”), takes effect as of February 18th, 2022.

Requirements for issuing copies of civil status extracts and birth certificates by online

According to Circular 01/2022/TT-BTP, individuals have the right to request on issuing the copies of civil status extracts, and birth certificates by online. However, such a request must meet the following conditions:

- (i) the requester must fully and accurately provide the necessary information, including name of civil status papers; number, date of registration, the civil status registration agency; and
- (ii) if the above information cannot be fully provided, the requester must provide the basic information in the registered civil status papers.

In case the requester does not provide enough or provides incorrect information, the information cannot be looked up, the civil status registration agency has the right to refuse to settle.

Verifying online personal civil status information

According to Circular 01/2022/TT-BTP, at the request of an individual, the competent civil status registration and management agency will base on the electronic civil status database and the civil status book, civil status registration dossiers to issue a document certifying civil status information to that individual in the following cases:

- (i) certifying information about a civil status matter of a registered individual, but the registration contents have been changed due to the permission of a competent State agency (including changing or correcting civil status, supplementing civil status information, redefining ethnicity, recording in the



civil status book the civil status of Vietnamese citizens has been settled at a competent foreign agency, recording in the civil status book the civil status change of individuals according to judgments and decisions of competent state agencies);

- (ii) confirming various civil status information of individuals; and
- (iii) certifying an individual's information in the civil status papers is inconsistent, has not undergone civil status correction, does not fall into the case specified in Clause 1, Article 4, and has not yet been recorded in personal electronic civil status data as prescribed in Article 11 of Circular 01/2022/TT-BTP.

The requester must enclose photocopies or electronic copies of relevant documents to prove civil status information. Where verification is required, the civil status registration and management agency receiving the request shall send a written request to the police office and other relevant agencies for verification. If the verification results have no information or the information is inconsistent with the documents provided by the requester, the civil status registration and management agency has the right to refuse to issue a written certification of civil status information.

The document certifying the civil status of an individual in the above cases has validity as a civil status paper and is used to prove civil status information when the individual performs administrative procedures or participates in other civil transactions in accordance with the law.

Validity of electronic copies of civil status papers

Previously, according to Decree 87/2020/ND-CP, electronic forms of civil status papers issued by the Ministry of Justice, providing civil status information or searching sources for civil status information of individuals, has the same value as civil status papers. Agencies and organizations are responsible for accepting, using, and may not require individuals to submit or present civil status papers.



Currently, Circular 01/2022/TT-BTP also provides further guidance on the validity of electronic copies of civil status papers as follows:

- (i) electronic copies of civil status papers have the same validity as paper-based civil status papers in online transactions and administrative procedures; have the validity to replace paper-based civil status papers when carrying out civil status registration procedures directly at civil status registration offices; and
- (ii) the QR code on the electronic civil status paper is an Internet address leading to the data and image format of the corresponding civil status paper in the electronic civil status database, which is valuable for providing information about the authenticity, the validity, and detailed information of the civil status papers in the electronic civil status database.

Therefore, from February 18th, 2022, people can use electronic copies of civil status papers (birth certificates, marriage certificates, and so forth) to carry out administrative procedures instead of paper-based copies.

In addition, Circular 01/2022/TT-BTP also promulgates electronic copies of civil status papers and interactive electronic civil status forms, including:

- (i) the content of electronic civil status papers; written certification of civil status information; death notice (Appendix I); and
- (ii) contents of integrated interactive electronic civil status forms, serving online civil status registration (Appendix II).



DOCUMENTS ISSUED IN FEBRUARY 2022

DATE OF ISSUANCE	NO	TYPE OF DOCUMENT	ISSUED BY	MAIN ISSUE
08/02/2022	05/2022/TT-BTC	Circular	Ministry of Finance	Guidelines for restructuring enterprises not eligible for equitization or transfer of shares with receivables of enterprises with 100% State-owned charter capital with the function of buying, selling and handling debts
08/02/2022	02/2022/TT-BTP	Circular	Ministry of Justice	Guidelines for choosing asset auction organizations
09/02/2022	07/2022/TT-BTC	Circular	Ministry of Finance	Guidelines for handing over, receiving and handling debts and assets except for converting ownership of enterprises, public and designated non-



				business units
14/02/2022	09/2022/TT-BTC	Circular	Ministry of Finance	Amending and supplementing a number of articles of the Regulation on consideration, verification and approval of foreign loans by the method of self-borrowing and self-payment of enterprises with more than 50% State-owned charter capital, promulgated together with Circular No. 153/2014/TT-BTC
18/02/2022	05/2022/TT-BCT	Circular	Ministry of International Trade and Industry	Rules of origin of goods in the Regional Comprehensive Economic Partnership Agreement
18/02/2022	01/2022/TTLT-VKSNDTC-TANDTC-BCA-BQP-BL□TBXH	Joint Circular	Supreme People's Procuracy - Supreme People's Court	Regulations on coordination between competent agencies in receiving and handling



			– Ministry of Public Security – Ministry of National Defense – Ministry of Labor, Invalids and Social Affairs	denunciations and reports of crimes, petitions for prosecution, investigation, prosecution and first-instance trial of cases of sexual abuse of people under 18 years old
24/02/2022	206/QD-BTC	Decision	Ministry of Finance	Deploying the application of e-invoices in 57 provinces and municipal cities
28/02/2022	13/2022/TT-BTC	Circular	Ministry of Finance	Detailing a number of articles of Decree No. 10/2022/ND-CP stipulating registration fees
28/02/2022	14/2022/TT-BTC	Circular	Ministry of Finance	Amending and supplementing a number of articles of Circular No. 50/2017/TT-BTC guiding the implementation of Decree No. 73/2016/ND-CP detailing the



				implementation of the Law on Insurance Business and Circular No. 04/2021/TT-BTC detailing a number of articles of Decree No. 03/2021/ND-CP on compulsory insurance for civil liability of motor vehicle owners
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