

# Legal news

August 2014

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## HIGHLIGHTED

### 1. FIEs allowed to open direct investment accounts in Vietnamese Dong

*Since 25 September 2014, foreign investors and foreign-invested enterprises (FIEs) can open foreign direct investment accounts in Vietnamese Dong, besides opening direct investment accounts in foreign currency currently.*

This is one of the most important regulations for local and foreign investors that Circular No. 19/2014/TT-NHNN of the State Bank of Vietnam (SBV), providing specific guidelines for Decree No. 70/2014/ND-CP on the foreign exchange control of foreign direct investment (FDI) activities in Vietnam ("Circular 19"), which has been enacted and comes into force on 25 September 2014.

According to Circular 19, to carry out FDI activities in Vietnam, FIEs and foreign investors participating in business co-operation contracts are allowed to open direct investment accounts in foreign currencies or Vietnamese Dong at authorized banks to perform receipt and expenditure transactions as prescribed.

According to the SBV, one of the new features of Decree 70 is the opening of the direct investment account by the foreign investors can be made in foreign currency or Vietnamese Dong (in the case of investment by Vietnamese Dong). Decree 160 stipulated previously only allowed to open direct investment accounts in foreign currencies. This change is significant for the investment activities of investors especially in the case of investment by their lawful sources of income in Vietnamese Dong.

In addition, Circular 19 also stated that before the issuance of investment certificates, foreign investors are allowed to remit investment capital to Vietnam in order to cover the legitimate costs of the preparation of investment; and after the issuance of the investment certificates, foreign investors and Vietnamese investors in FIEs, and foreign investors participating in business co-operation contract will have to perform the final settlement of all investment capital already remitted to Vietnam.

However, Decree 70 and more specifically Circular 19 removed the regulations allowing the case of payment for import and export of goods and services in foreign currency cash. Accordingly, in Clause 2 of Article 5, Decree 70 only stipulates that "All transactions being payments and remittance of money relating to import and export of goods and services must be conducted in the form of remittance via an authorized credit institution", expressions "except for some cases of cash payment, which have been considered and approved by the State Bank of Vietnam" in Clause 3 of Article 6 of Decree 160 were omitted.

According to SBV, this amendment is in accordance with Ordinance on Foreign Exchange Control as this Ordinance has no provision extending the exceptions eligible for payment in cash as previously stipulated by Decree 160.

The new circular of the SBV also stipulated that foreign investors are allowed to use payment accounts in foreign currency or in Vietnamese Dong opened at an authorized bank to carry out transactions of purchase of foreign currency and overseas transfer of direct investment capital and legitimate incomes in the case where direct investment accounts must be closed by the FIEs due to their dissolution or termination of operation.

Foreign investors may transfer abroad foreign direct investment capital upon the dissolution or termination of operation of FIEs, reduction or termination of investment, liquidation or termination of operations, principal and interest and foreign borrowing costs, profit and revenues related to legal direct investment activities in Vietnam through the direct investment account.

Foreign investors are allowed to use the legitimate revenues in Vietnamese Dong from direct investment activities in Vietnam to buy foreign currency at an authorized credit institution and transfer abroad within 30 working days from the date of purchase of foreign currency.

Authorized credit institutions may request FIEs and foreign investor to present materials and documents related to direct investment activities in Vietnam.

## **2. Guidelines on tax imposed on foreign organizations and individuals doing business in Vietnam**

*On 6 August 2014, the Ministry of Finance issued Circular No.103/2014/TT-BTC, providing guidelines for the implementation of tax obligations applicable to organizations and individuals doing business in Vietnam or having income in Vietnam ("Circular 103").*

Accordingly, Value-Added Tax (VAT) shall be imposed on the objects including VATaxable services and services attached to goods, which are provided by Foreign Contractors (FC) and Foreign Sub-contractors (FS) on the basis of contracts or sub-contracts for manufacturing, trade and usage in Vietnam.

Where goods is provided on the basis of agreements in which: the place for delivery of goods is within Vietnam or the provision of goods is accompanied with the services performed in Vietnam such as installation, operation text, maintenance, care, replacement, other services going along with good provision (including free attached services), even if the provision of the above mentioned services is included or excluded from the value of agreement for providing goods, the value of goods is only imposed VAT at import stage in accordance with laws, the value of services is imposed VAT according to laws. Where it is impossible to separate the value of goods and the value of

attached services (including where the attached services is free), the VAT shall be imposed on the entire of agreement.

Regarding the Company Income Tax (CIT) of FC or FS, CIT shall be imposed on the income arising from providing, distributing goods, providing services, services attached to goods in Vietnam on the basis of contractor agreement or sub-contractor agreement.

Circular 103 also stipulated for calculation of VAT and CIT at certain rate of revenue.

The rate of VAT imposed on revenue of business of services, renting out machines, equipment, insurance; construction, installation without provision of material, machines, equipment is 5%; the rate of 3% is applicable to manufacture, transportation, services attached to goods; construction, installation together with provision of material, machines, equipment; the rate of 2% is applicable to other businesses.

Also pursuant to Circular 103, the rate of CIT imposed on the tax-imposed revenue arising from the business of distributing, providing goods, material, machines or equipment; and of distributing, providing goods, material, machines, or equipment attached to services in Vietnam is 1%; the rate of 5% is applicable to services of renting out machines, equipment, insurance, renting out drilling rig; the rate of 2% is applicable to manufacture, other businesses, and transportation (including seaway transportation, airway transportation); the rate of 0.1% is applicable to transfer of stocks, certificates of deposit, reinsurance abroad, commission for reinsurance, etc.

This Circular came into effect on 1 October 2014, in replacement of Circular No. 60/2012/TT-BTC dated 12 April 2012 of Ministry of Finance, providing guidelines for the implementation of tax obligation of foreign organizations, individuals doing business in Vietnam or earning income in Vietnam.

### 3. New Decree on drainage and wastewater treatment

*On 6 August 2014 the Government issued Decree No. 80/2014/ND-CP, on drainage and wastewater treatment (“Decree 80”). Accordingly, wastewater from the drainage system of urban areas, industrial zones, and rural residential areas flowing into receiving system must satisfy certain environmental technical standards issued by Ministry of Nature Resources and Environment.*

Decree 80 regulates activities of drainage and sewage treatment in urban areas, industrial zones, economic zones, export processing zones, high technology zones, and rural residential areas; rights and obligations of organizations, individuals and household having activities relating to drainage and sewage treatment in Vietnam.

Sewage of factories in an industrial zone flowing into drainage system of the industrial zone must comply with current regulations on management of environment in the industrial zone and other regulations of authority managing drainage in the industrial zone. Sewage of discharging entities in a

rural residential area flowing into drainage system of the area must comply with current regulations on protection of environment in the rural residential area and other regulations on management of local drainage system, etc.

Regarding investment on developing drainage system, Decree 80 stipulates that the People's Committee (PC) at provincial level is the owner or shall authorize/ delegate its power to the PC at district level; the PC in management hierarchy or drainage organization will be appointed as the investor of project establishing drainage system funded by the national budget within the territory under their management; the unit who was assigned to do business of, develop the infrastructure of an industrial zone or new urban area will be the investor of drainage system project funded by himself; the investor of drainage system project funded by community's contribution will be selected by the community, etc.

New Decree also regulates the management and operation of wastewater drainage, in particular: for the drainage system of an urban area or rural residential area funded by the national budget, selection of management unit must comply with current legislation on provision of services and products for public use. Management unit must have human resource, equipment and technical methods, which are necessary to perform requirements and missions of management, operation of drainage and sewage system. Management of rain-water drainage system includes the management of a system consisted of catch basins, network of sewer carrying rainwater, main channels for drainage, detention basins, pump station, control gates, and tidal dam (if any).

Decree 80 also requires periodical checks of the quality of main building works and other building works of the sewer network; and the tightness and sludge at the connection points, manholes and sewer network in order to ensure the continuous operation of the system, proposal for plans of replacement, repair, dredge and maintenance and plans of the drainage system development; periodical monitoring of quality of waste water to ensure its compliance with the legislation on environment protection; and establishment of process of management and operation of waste water drainage system satisfying technical requirements on management and operation as prescribed; proposal for plans of development of drainage system according to valleys.

Regarding principles of and methods for calculation of prices of drainage services, Decree 80 stipulated that the prices of drainage services are relied on the quality of drainage services and not differentiate between local individuals or organizations and foreign ones, in compliance with the State's policies. The calculation of prices of drainage services must base on the volume of waste water and contents of pollutant contained in waste water.

Regarding payment methods for drainage service charges applied to discharging households, the new Decree clarified that the organizations or individuals performing water supply services are responsible for collecting drainage service charges via water bill from discharging households using clean water from central water supply system and enjoy remuneration for collection service. Drainage units directly collect drainage service charges

from discharging households not using water from central water supply system. Discharging households, which have paid drainage service charges shall not pay fees for environment protection pursuant to current legislation on fees for environment protection applicable to waste water.

This Decree shall come into effect on 1 January 2015 and replace Decree No.88/2007/ND-CP dated 28 May 2007, on drainage of urban areas and industrial zones in Vietnam.

## Other Sectors

### Finance

- On 20 August 2014, the People's Committee of Hanoi issued Decision No.65/2014/QD-UBND, on the collection of charges for auction and participation in auction of assets in the area of Hanoi.
- Decision No. 43/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of fees for registration of residence in the area of Hanoi.
- On 27 August 2014, the Ministry of Finance stipulated Circular No.123/2014/TT-BTC, providing guidelines for the operation and exploitation of Treasury And Budget Management Information System (TABMIS).
- Circular No. 109/2014/TT-BTC dated 15 August 2014 of the Ministry of Finance, providing guidelines for the implementation of a number of articles of Decision No. 72/2013/QD-TTg dated 26 November 2013 of the Prime Minister, providing for the financial mechanisms and policies applicable to border-gate economic zones.
- On 7 August 2014, the Ministry of Finance issued Circular No. 104/2014/TT-BTC, providing for the supplement to the index system of the State budget.

### Banking

- Decision No. 4094/QD-UBND dated 1 August 2014 of the People's Committee of Hanoi, on the support with post-investment interest rates to enterprises in the area of Hanoi.
- On 19 August 2014, the State Bank of Vietnam stipulated Circular No.23/2014/TT-NHNN, providing guidelines for the opening and utilization of payment accounts at institutions providing payment services.
- Circular No. 21/2014/TT-NHNN dated 14 August 2014 of the State Bank of Vietnam, providing guidelines on the scope of foreign exchange activities; conditions, order and procedures for approving foreign exchange activities of the credit institutions and foreign banks' branches.
- On 12 August 2014, the Ministry of Finance issued Circular No. 108/2014/TT-BTC, providing for the interest rates applicable to the investment credits and export credits of the State and the difference of the interest rates calculated as post-investment support.
- Circular No. 20/2014/TT-NHNN dated 12 August of the State Bank of Vietnam, on revenues and advances for bad loans purchased in special bonds by the

Vietnam Asset Management Company.

- On 1 August 2014, the State Bank of Vietnam stipulated Circular No.18/2014/TT-NHNN, providing guidelines for the activities of import and export of goods subject to the State Bank of Vietnam's specialized management.
- Circular No. 17/2014/TT-NHNN dated 1 August 2014 of the State Bank of Vietnam, providing for the classification, packaging and delivery of precious metals and gemstones.
- On 1 August 2014, the State Bank of Vietnam issued Circular No. 16/2014/TT-NHNN, providing guidelines on accounts in foreign currencies and Vietnamese Dong of residents and non-residents at licensed commercial banks.

### **Taxation**

- Circular No. 122/2014/TT-BTC dated 27 August 2014 of the Ministry of Finance, on the amendment and supplement to the list of item groups and preferential import tax rates especially for chassis item with preinstalled engines and driver's cabin, having total load over 20 tons but no more than 45 tons as provided for in Circular No. 164/2013/TT-BTC dated 15 November 2013 of the Ministry of Finance.
- On 25 August 2014, the Ministry of Finance stipulated Circular No.119/2014/TT-BTC, amending and supplementing a number of articles of Circular No. 156/2013/TT-BTC; Circular No. 111/2013/TT-BTC; Circular No.219/2013/TT-BTC; Circular No. 08/2013/TT-BTC; Circular No. 85/2011/TT-BTC; Circular No. 39/2014/TT-BTC; and Circular No. 78/2014/TT-BTC in order to reform and simplify tax-related administrative procedures.
- Circular No. 111/2014/TT-BTC dated 18 August 2014 of the Ministry of Finance, amending export tax rates applicable to rubber item under headings 40.01, 40.02 and 40.05 as stipulated in the Export Tariff accompanying Circular No. 164/2013/TT-BC dated 15 November 2013.

### **Trade**

- On 21 August 2014, the Government issued Resolution No. 60/NQ-CP, on the execution of the Agreement establishing the ASEAN - Australia - New Zealand Free Trade Area (AANZFTA).
- Decision No. 7810/QD-BCT dated 29 August 2014 of the Ministry of Industry and Trade, announcing newly-issued administrative procedures under the settlement authority of the Ministry of Industry and Trade.
- On 27 August 2014, the General Department of Custom stipulated Decision No.2543/QD-TCHQ, on the issuance of the list of goods imports in value and



risk of the attached reference prices.

- Decision No. 4372/QD-UBND dated 22 August 2014 of the People's Committee of Hanoi, announcing the repealed or abrogated administrative procedures under the settlement authority of the Department of Industry and Trade of Hanoi.
- On 20 August 2014, the People's Committee of Hanoi issued Decision No.67/2014/QD-UBND, on the collection of fees for the registration of secured transactions and charges for the provision of information about the secured transactions in the area of Hanoi.
- Decision No. 2353/QD-TCHQ dated 8 August 2014 of the General Department of Customs, promulgating the process of guidance on radiation inspection and detection for goods exported, imported, in transit, or in transshipment by containers at the international port gates; luggage and passenger entries and transits (including luggage lost, abandoned, neglected) at the international airport gates.
- On 7 August 2014, the General Department of Customs stipulated Decision No.2344/QD-TCHQ, promulgating the process of Customs supervision in the areas of road border-gates and waterways border-gates.
- Circular No. 112/2014/TT-BTC dated 19 August 2014 of the Ministry of Finance, on the amendment and supplement to a number of articles of Circular No.75/2013/TT-BTC dated 4 June 2014 of the Ministry of Finance, providing detailed guidelines on lottery business.

## **Education**

- On 28 August 2014, the Ministry of Education and Training issued Circular No.30/2014/TT-BGDĐT, promulgating the regulations on evaluation of elementary school pupils.
- Circular No. 28/2014/TT-BGDĐT date 26 August 2014 of the Ministry of Education and Training, providing for the improvement and issuance of certificates of improvement of educational management professional skills.
- On 11 August 2014, the Ministry of Education and Training stipulated Circular No.27/2014/TT-BGDĐT, promulgating the Regulation on enrolment at professional intermediate level.
- Circular No. 25/2014/TT-BGDĐT date 7 August 2014 of the Ministry of Education and Training, promulgating the Regulations on the criteria of education quality, and process and cycle of inspecting preschools' education quality.

**Labour**

- On 22 August 2014, the People's Committee of Hanoi issued Decision No.4386/QD-UBND, announcing public services to solve affairs related to the unemployment insurance policies with the pilot implementation of "one stop" mechanism at Hanoi Job Introduction Centre of the Department of Labour, War Invalids and Social Affairs of Hanoi.
- Decision No. 1046/QD-BLDTBXH dated 20 August 2014 of the Ministry of Labour, War Invalids and Social Affairs, providing guidelines for a number of articles of Decree No. 27/2014/ND-CP dated 7 April 2014, detailing the implementation of articles of the Labour Code on workers who are domestic servants.
- On 26 August 2014, the Ministry of Education and Training, the Ministry of Finance, and the Ministry of Labour, War Invalids and Social Affairs jointly stipulated Inter-ministerial Circular No. 29/2014/TTLT-BGDDT-BTC-BLDTBXH, on the financial management, accounting, audit and taxes regarding foreign co-operations and investments in the fields of education, training, and vocational training.
- Circular No. 21/2014/TT-BLDTBXH dated 26 August 2014 of the Ministry of Labour, War Invalids and Social Affairs, promulgating the list of occupations for vocational training at the vocational intermediate and vocational junior college levels.
- On 26 August 2014, the Ministry of Labour, War Invalids and Social Affairs issued Circular No. 20/2014/TT-BLDTBXH, promulgating the list of heavy, hazardous or dangerous works at the vocational intermediate and vocational junior college levels.
- Circular No. 19/2014/TT-BLDTBXH dated 15 August 2014 of the Ministry of Labour, War Invalids and Social Affairs, providing guidelines for the implementation of a number of articles of Decree No. 27/2014/ND-CP dated 7 April, detailing the implementation of a number of articles of the Labour Code on workers who are domestic servants.

**Health**

- On 26 August 2014, the People's Committee of Ho Chi Minh City stipulated Decision No. 4267/QD-UBND, announcing the newly-issued administrative procedures in the field of Food safety and hygiene under the settlement authority of the Department of Health; People's Committees of districts; and People's Committees of wards, communes or townships in the area of Ho Chi Minh City.
- Decision No. 3192/QD-BYT dated 25 August 2014 of the Ministry of Health,

promulgating the process of supervising disease caused by Ebola virus.

- On 19 August 2014, the Ministry of Health issued Decision No. 3109/QD-BYT, promulgating the "Guidelines for the diagnosis and treatment of Rehabilitation speciality".
- Decision No. 3106/QD-BYT dated 19 August 2014 of the Ministry of Health, announcing administrative procedures under the scope of the Ministry of Health' management function.
- On 13 August 2014, the Ministry of Health stipulated Decision No. 3014/QD-BYT, promulgating the guidelines on the diagnosis and treatment of inflammatory respiratory syndrome in the Middle East by Corona virus (MERS-CoV).
- Decision No. 2968/QD-BYT dated 8 August 2014 of the Ministry of Health, promulgating the guidelines on the diagnosis and treatment of disease caused by Ebola virus.
- On 6 August 2014, the Ministry of Health issued Decision No. 2914/QD-BYT, promulgating the guidelines on the supervision over, prevention of and fighting against disease caused by Ebola virus.
- Circular No. 30/2014/TT-BYT dated 28 August 2014 of the Ministry of Health, providing for humanitarian medical examinations and treatments.
- On 19 August 2014, the Ministry of Agriculture and Rural Development stipulated Circular No. 24/2014/TT-BNNPTNT, providing conditions for ensuring food safety with regard to wholesale markets and auction of agricultural products.

## **Transport**

- Decision No. 47/2014/QD-TTg dated 27 August 2014 of the Prime Minister, promulgating the Regulation on management of dry ports' operations.
- On 26 August 2014, the Prime Minister issued Decision No. 1517/QD-TTg, approving the Planning for development of Vietnam's sea transport till 2020, with orientation to 2030.
- Decision No. 62/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of fees for licensing auto transport business in the area of Hanoi.
- On 20 August 2014, the People's Committee of Hanoi stipulated Decision No.42/2014/QD-UBND, on the collection of first registration fee for passenger transport vehicles, which have less than 10 seats (including a driver seat), in the area of Hanoi.
- Decision No. 40/2010/QD-UBND dated 20 August 2014 of the People's

Committee of Hanoi, on the collection of fees for new issuance of registration certificates (first-time registration in Vietnam) and registration number plates for road motor vehicles in Hanoi.

- On 20 August 2014, the People's Committee of Hanoi issued Decision No.36/2014/QD-UBND, repealing Decision No. 05/2011/QD-UBND dated 26 January 2011 and Decision No. 38/2009/QD-UBND dated 9 January 2009 of the People's Committee of Hanoi, on the collection of charges for trespassing on bridges in the area of Hanoi.
- Circular No. 33/2014/TT-BGTVT dated 8 August 2014 of the Ministry of Transport, providing for the judicial expertise in the field of transport.
- On 8 August 2014, the Ministry of Transport stipulated Circular No. 32/2014/TT-BGTVT, providing guidelines on the management, operation and exploitation of rural roads.
- Circular No. 31/2014/TT-BGTVT dated 5 August 2014 of the Ministry of Transport, providing guidelines on tendering for and ordering the production and supply of products and utilities to manage and maintain road building works financed by the Central Road Maintenance Fund.

### **Natural Resources - Environment**

- On 26 August 2014, the Ministry of Industry and Trade issued Decision No.7607/QD-BCT, on the supplement to zoning plan for exploration, exploitation, processing and use of chromite and manganese ores for the period from 2007 to 2015, with orientation to 2025.
- Decision No. 64/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of environmental protection charges for exploitation of minerals in the area of Hanoi.
- On 20 August 2014, the People's Committee of Hanoi stipulated Decision No.59/2014/QD-UBND, on the collection of fees for licensing the exploitation and use of surface water in the area of Hanoi.
- Decision No. 58/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of fees for licensing the exploration, exploitation and use of underground water in the area of Hanoi.
- On 20 August 2014, the People's Committee of Hanoi issued Decision No.57/2014/QD-UBND, on the collection of fees for licensing the discharge of waste water to water sources or irrigation building works in the area of Hanoi.
- Decision No. 54/2014/QD-CP dated 20 August 2014 of the People's Committee of Hanoi, on the collection of charges for the usage of sidewalks, roadways, docks, freight fields or water surfaces in the area of Hanoi.

- On 20 August 2014, the People's Committee of Hanoi stipulated Decision No.53/QD-UBND, on the collection of charges for the assessment and appraisal of reports on the results of exploration and evaluation of underground water reserves in the area of Hanoi.
- Decision No. 51/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of charges for the assessment and appraisal of dossiers and qualification for practicing underground water drill occupation in the area of Hanoi.
- On 20 August 2014, the People's Committee of Hanoi issued Decision No.45/2014/QD-UBND, on the collection of environmental protection charges for domestic waste water in the area of Hanoi.
- Decision No. 39/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of charges for assessment and appraisal of schemes and reports on exploration, exploitation and use of underground water; exploitation and use of surface water; and discharge of wastewater to water sources or irrigation building works in the area of Hanoi.
- On 1 August 2014, the Ministry of Natural Resources and Environment stipulated Circular No. 46/1014/TT-BTNMT, providing for the elaboration and promulgation of legal documents under the scope of the Ministry of Natural Resources and Environment's State management function.
- Circular No. 45/2014/TT-BTNMT dated 1 August 2014 of the Ministry of Natural Resources and Environment, providing for judicial expertise dossiers and samples in the field of natural resources and environment.
- On 1 August 2014, the Ministry of Natural and Environment issued Circular No.44/2014/TT-BTNMT, providing for the judicial expertise in the field of natural resources and environment.

**Construction**

- Decision No. 1469/QD-TTg dated 22 August 2014 of the Prime Minister, approving the master planning for development of Vietnam's construction materials until 2020, with orientation to 2030.
- On 20 August 2014, the People's Committee of Hanoi stipulated Decision No.61/2014/QD-UBND, on the collection of fees for the issuance of house number plates in the area of Hanoi.
- Decision No. 4340/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, promulgating "Sample design of urban sidewalks in the area of Hanoi".
- On 20 August 2014, the People's Committee of Hanoi issued Decision No.38/2014/UBND, on the collection of fees for the issuance of construction

permits in the area of Hanoi.

- Decision No. 4252/QD-UBND dated 12 August 2014 of the People's Committee of Hanoi, promulgating the rents (temporary) for urban underground technical infrastructures for common use (tunnels, trenches, aqueducts, and technical ponds) in the area of Hanoi.
- On 8 August 2014, the People's Committee of Hanoi stipulated Decision No.4177/QD-UBND, approving the Planning for urban zoning with regard to the section of West Lake and Neighbouring areas (A6), at 1/2,000 scale, in location: Tay Ho District, Hanoi.
- Decision No. 27/2014/QD-UBND dated 4 August 2014 of the People's Committee of Ho Chi Minh City, detailing a number of contents on the issuance of construction permits in the area of Ho Chi Minh City.
- On 25 August 2014, the Ministry of Construction issued Circular No.12/2014/TT-BXD, providing guidelines for the formulation, assessment and appraisal, and approval of Urban development program.
- Inter-ministerial Circular No. 01/2014/TTLT-BNV-BXD dated 21 August 2014 of the Ministry of Home Affairs and Ministry of Construction, providing guidelines on composition of documents on projects and building works to be submitted to and stored in historical archive.

## Land

- On 20 August 2014, the People's Committee of Hanoi stipulated Decision No.60/2014/QD-UBND, on the collection of cadastral fees in the area of Hanoi.
- Decision No. 50/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of charges for measurement and cadastral mapping in the area of Hanoi.
- On 20 August 2014, the People's Committee of Hanoi issued Decision No.47/2014/QD-UBND, providing for the collection of fees for assessment and appraisal to grant the land use rights in the area of Hanoi.
- Decision No. 46/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of charges for the exploitation and use of land documents in the area of Hanoi.
- On 14 August 2014, the Ministry of Finance stipulated Decision No. 1989/QD-BTC, correcting Circular No. 76/2014/TT-BTC dated 16 June 2014 of the Ministry of Finance, providing guidelines for a number of articles of Decree No.45/2014/ND-CP dated 15 May 2014, on the collection of land use levies.
- Decision No. 3984/QD-UBND dated 13 August 2014 of the People's Committee of Ho Chi Minh City, on the authorization to issue the certificates of land use

rights, ownership over houses and other assets attached to land.

### **Science - Technology**

- On 29 August 2014, the Ministry of Science and Technology issued Decision No.2279/QD-BKHHCN, suspending the effectiveness of Circular No. 20/2014/TT-BKHHCN dated 15 July 2014, providing for the import of second-hand machineries, equipment and technological lines.
- Decision No. 52/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of charges for assessment and appraisal to issue the licenses for use of industrial explosives in the area of Hanoi.
- On 12 August 2014, the Prime Minister stipulated Decision No. 1342/QD-TTg, approving the Plan of Action for development of agricultural machinery industry to implement Vietnam's Industrialization Strategy in the framework of co-operation between Vietnam and Japan till 2020, with orientation to 2030.
- Decision No. 1292/QD-TTG dated 1 August 2014 of the Prime Minister, approving the Plan of Action for environmental industry development and energy saving to implement Vietnam's Industrialization Strategy in the framework of co-operation between Vietnam and Japan till 2020, with orientation to 2030.
- On 1 August 2014, the Prime Minister issued Decision No. 1291/QD-TTg, approving the Plan of Action for development of industries processing agricultural products, aquacultural products and sea foods to implement Vietnam's Industrialization Strategy in the framework of co-operation between Vietnam and Japan till 2020, with orientation to 2030.
- Decision No. 1290/QD-TTg dated 1 August 2014 of the Prime Minister, approving the Plan of Action for electronic industry development to implement Vietnam's Industrialization Strategy in the framework of co-operation between Vietnam and Japan till 2020, with orientation to 2030.
- On 1 August 2014, the Prime Minister stipulated Decision No. 1288/QD-TTg, approving the National Program on Industrial Promotion till 2020.
- Circular No. 22/2014/TT-BKHHCN dated 25 August 2014 of the Ministry of Science and Technology, providing for the management of radioactive wastes and used radioactive resources.

### **Energy**

- On 20 August 2014, the People's Committee of Hanoi issued Decision No.63/2014/QD-UBND, on the collection of fees for the issuance of electricity operation licenses in the area of Hanoi.

- Circular No. 107/2014/TT-BTC dated 8 August 2014 of the Ministry of Finance, providing guidelines for the accounting regime applicable to oil and gasoline operators.
- On 6 August 2014, the Ministry of Industry and Trade stipulated Circular No.25/2014/TT-BTC, providing the methods for determination of levels of electricity provision suspension and resume costs.

### **Information - Communications**

- Decision No. 2093/QD-BKHCH dated 14 August 2014 of the Ministry of Science and Technology, promulgating the Ministry of Science and Technology's Regulation on speeches and provision of information to the press.
- On 28 August 2014, the Ministry of Information and Communications issued Circular No. 10/2014/TT-BTTTT, promulgating the "National technical regulations on the quality of Internet access services on terrestrial mobile telecommunications network IMT-2000".
- Circular No. 09/2014/TT-BTTTT dated 19 August 2014 of the Ministry of Information and Communications, detailing the management, provision and use of information on electronic communication and social networking.

### **Administration - Judiciary**

- On 14 August 2014, the Government stipulated Decree No. 81/2014/ND-CP, detailing a number of articles of the Ordinance on the costs of expertise and valuation; and expenses for witnesses and interpreters in proceedings.
- Decision No. 68/2014/QD-UBND dated 20 August 2014 of the People's Committee of Hanoi, on the collection of fees for grant of copies and fees for certification of documents in the area of Hanoi.
- On 13 August 2014, the Ministry of Justice issued Circular No. 17/2014/TT-BTP, providing for gender equality mainstreaming in the course of formulation of legal documents.
- Circular No. 105/2014/TT-BTC dated 7 August 2014 of the Ministry of Finance, amending and supplementing a number of articles of Circular No. 153/2013/TT-BTC, providing procedures for the collection and payment of fines, receipts of fine payment, and expenditures funded by the State budget to ensure operations of the administrative sanctioning forces.

### **Agriculture - Forestry - Fishery**

- On 25 August 2014, the Ministry of Agriculture and Rural Development



stipulated Circular No. 27/2014/TT-BNNPTNT, providing for the contents on and norms of maintenance and repair of steel fishing boards supported under Decree No. 67/2014/ND-CP dated 7 June 2014, on a number of policy on fisheries development.

- Circular No. 26/2014/TT-BNNPTNT dated 25 August 2014 of the Ministry of Agriculture and Rural Development, providing for the requirements on workshops, equipment and facilities regarding establishments, which newly build, upgrade or transform fishing boards.
- On 25 August 2014, the Ministry of Agriculture and Rural Development issued Circular No. 25/2014/TT-BNHPTNT, providing for the technical requirements on the sample fishing boards' designs.
- Circular No. 114/2014/TT-BTC dated 20 August 2014 of the Ministry of Finance, providing guidelines on the subsidies for interest resulting from the implementation of credit policies under Decree No. 67/2014/ND-CP dated 7 July 2014, on the policy on development of aquatic products.
- On 15 August 2014, the State Bank of Vietnam stipulated Circular No.22/2014/TT-NHNN, providing guidelines for the implementation of credit policies under Decree No. 67/2014/ND-CP dated 7 July 2014, on a number of policy on development of aquatic products.
- Circular No. 106/2014/TT-BTC dated 8 August 2014 of the Ministry of Finance, providing for the collection rates and the regime on collection, submission, management and use of charges for assessment and appraisal of application dossiers for Certificates of genetically modified plants eligible for use as foods or animal feeds.

## Enterprise

- On 25 August 2014, the Government issued Resolution No. 63/NQ-CP, on a number of tax solution for resolution of difficulties and troubles of enterprises, and impulsion of their development.
- Decision No. 41/2014/QD-UBND dated 20 August 2014 of the People' Committee of Hanoi, on the collection of fees for the issuance of business registration certificates and provision of information about business registration regarding co-operatives and unions of co-operative in the area of Hanoi.
- On 5 August 2014, the State Securities Commission stipulated Decision No.578/QD-UBCK, on the regulation providing guidelines for public companies' use of Information publication system of the State Securities Commission.
- Inter-ministerial Circular No. 04/2014/TTLT-BKHDT-BTC dated 13 August 2014 of the Ministry of Planning and Investment and Ministry of Finance, on

providing guidelines for human resource training support and improvement in favour of medium and small-sized enterprises.

### Miscellaneous

- On 23 August 2014, the Government issued Resolution No. 62/NQ-CP, on the execution of the Agreement on mutual recognition of accounting and auditing services in ASEAN (MRA).
- Decision No. 28/2014/QD-UBND dated 6 August 2014 of the People's Committee of Ho Chi Minh City, promulgating the Regulation on responsibilities of the heads of agency or unit in the dike management and protection work in Ho Chi Minh City.
- On 1 August 2014, the Committee on Ethnic Minority Affairs stipulated Circular No. 02/2014/TT-UBDT, providing procedures for the elaboration, assessment and appraisal, and promulgation of legal documents under the scope of management function of the Committee for Ethnic Minority Affairs.

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