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Highlights

1. **New circular on the network of credit institutions being cooperatives**

On 30 March 2018, the State Bank of Vietnam issued Circular No.09/2018/TT-NHNN, providing for the network of credit institutions being cooperatives.

Accordingly, the operation network of the people's credit fund includes transaction offices; The cooperative bank's operation network includes branches, transaction offices, representative offices, non-business professional units in Vietnam and representative offices in foreign countries.

Each province has only one cooperative bank branch.

A cooperative bank is entitled to establish not more than 5 branches per year. One branch does not manage more than 3 transaction offices. For a people's credit fund, a transaction office may be set up in one commune, ward or township.

In addition, the total credit balance of a transaction office of a cooperative bank with a customer other than the member credit fund must not exceed VND1 billion. The total amount of outstanding credit provision by the transaction office of a people's credit fund to a client must not exceed VND 100 million.

This Circular shall take effect from on 15 June 2018.

2. **Self-inflicted damage to receive insurance benefits will be fined up to VND100 million**

Some provisions on sanctioning administrative violations in the field of insurance business and lottery business in Decree No. 98/2013/ND-CP dated 28/8/2013 have been amended by Decree No. 48/2018/ND-CP dated 21 March 2018 ("Decree 48").

Decree No. 48 clearly states: A monetary fine of between VND 90 million and 100 million for acts of: Collusion with the beneficiary of insurance benefits to settle insurance indemnities or unlawfully paying insurance sums; Causing damage to his/her own property and/or health in order to enjoy insurance benefits, unless otherwise provided for by law; Falsifying documents, deliberately falsifying information to refuse to pay compensation or pay insurance sums, etc. if the taken money amount is less than VND 20 million, or the caused damage is under VND 50 million or less to the extent of being subject to criminal prosecution.

Particularly, acts of forcing organizations and individuals to buy insurance in any form shall be subject to a monetary fine of between VND 40 million and

50 million. Especially, acts of offering life insurance and health insurance products before approved by the Ministry of Finance will be subject to much higher penalties, ranging from VND60 million to 70 million, instead of only VND10 million - 20 million as before.

The monetary fine level of VND 60 million to VND 70 million also applies to acts of implementing rules, terms and premiums of insurance products in the motor vehicle insurance industry before registration and approval by the Ministry of Finance; Failing to abide by the regulations, terms and charges already approved by the Ministry of Finance; etc.

This Decree shall take effect on 10 May 2018.

3. Amendment of a number of guidelines on corporate income tax (CIT) and personal income tax (PIT)

On 16 March 2018, the Ministry of Finance issued Circular No.25/2018/TT-BTC, providing guidelines for Decree No. 146/2017/ND-CP dated 15 December 2017, amending Circulars No. 78/2014/TT-BTC dated 18 June 2014 and 111/2013/TT-BTC dated 15 August 2013 ("Circular 25")

Accordingly, Circular 25 has the following remarkable contents:

- (a) Amendment of guidelines relating to income subject to personal income tax on income from securities transfers.

Specifically, incomes from transfers of securities subject to personal income tax include:

- (i) Income from transfer of shares or rights to purchase shares, bonds, treasury bills and other securities under Clause 1, Article 6 of the Law on Securities.
- (ii) Income from transfer of shares of individuals in a shareholding company in accordance with Clause 2, Article 6 of the Law on Securities and Article 120 of the Law on Enterprises.

Thus, compared with the current guidelines in Circular 111/2013/TT-BTC, Circular 25 expressly refers to the provisions in "Clause 1, Article 6 of the Law on Securities", "Article 6 of the Law on Securities", "Article 120 of the Law on Enterprises". At the same time, the expressions "... income from transfer of shares of individuals in shareholding companies" is amended into "... Income from transfer of share certificates of individuals in shareholding companies ...".

- (b) Amendments and supplements to a number of provisions on deductible and not deductible expenses for calculating CIT, in particular:

- (i) Addition of non-deductible fixed asset depreciation deductions for cases where the enterprise receives the transfer (a part of the capital of another enterprise or the whole enterprise).

- (ii) Expenditures paid for employees' life insurance in excess of the prescribed limits or no specific eligibility requirements clearly stated in the application file, will not be deducted for calculating CIT.
- (iii) Increase of level of deductible expenses for calculating CIT with respect to contribution payment to the voluntary retirement fund, voluntary retirement insurance, life insurance for employees, etc. up to VND3 million per month/person.

Circular 25 shall come into force on 1 May 2018.

4. Increase of maximum monetary fine in the accounting sector

This is highlighted in Decree No. 41/2018/ND-CP dated 12 March 2018, on sanctions against administrative violations in the fields of accounting and independent auditing ("Decree 41").

Accordingly, the maximum monetary fine level for an act of administrative violation in the field of accounting is:

- (a) VND50 million for individuals (an increase of VND20 million);
- (b) VND100 million for organizations (an increase of VND40 million).

For organizations that commit the same violations, the monetary fine level shall be twice the monetary fine level for individuals.

Particularly, individuals who commit acts of signing source documents in red ink or fade ink shall be subject to a monetary fine from VND 3 million to 5 million.

The above monetary fine level also applies to the following violations:

- (a) Forms of source documents do not contain all the main contents as prescribed;
- (b) Erasing or repairing source documents;
- (c) Signing source documents by affixing with sealed signatures;
- (d) Cash expenditure receipts' copies are not signed on one-to-one basis.

A monetary fine of between VND 5 million and 10 million shall be imposed for one of the following acts: Making source documents which do not have a number of copies as prescribed by the regulations on each kind of source document; Signing source documents without authority; The signature of a person is inconsistent or incompatible with the specimen signature register; source documents do not have the required signatures according to the titles as prescribed; etc.

According to this Decree, the acts of making accounting books without specifying the name of the accounting unit; Accounting books is not written with ink pens, is inserted on top or bottom, is written on top of each other, is not correctly line-spaced; Not preparing a separate book for each accounting

period or absence of full signature and seals as prescribed after printing may be subject to a monetary fine from VND1 million to 02 million.

Publication of financial statements under 3 months from its due date will be fined from VND5-10 million. This monetary fine level also applies to acts of submitting financial statements to competent State agencies after the prescribed time-limit for less than 3 months.

In addition, public disclosure of fraudulent information and data on financial statements, or provision or disclosure of financial statements for use in Vietnam, whose data are inconsistent for an accounting period, shall be subject to a range of penalties from VND20 million to 30 million.

While a monetary fine of between VND40 million and 50 million may be imposed on more serious acts such as failure to submit financial statements to competent State agencies; no public disclosure of financial statements as prescribed.

Decree 41 shall take effect on 1 May 2018 and shall replace Decree No.105/2013/ND-CP dated 16 September 2013.

5. Addition of prohibited acts with respect to multi-level selling companies

On 12 March 2018, the Government issued Decree No. 40/2018/ND-CP on control of business activities by the multi-level mode ("Decree 40").

Accordingly, goods which are not allowed to be traded under the multi-level mode include:

- (a) Medicines, medical equipment, and veterinary drugs (including aquatic veterinary drugs);
- (b) Pesticides, chemicals, insecticides, and bactericides which are restricted to use and banned from use in household and health care, and other dangerous chemicals;
- (c) Digital information content products.

In addition, Decree 40 adds many prohibitions to multi-level selling businesses such as:

- (a) Promoting use of a multi-level or multi-branch network in which participants in the promotion have more than one location or code number;
- (b) Organizing commercial intermediary activities in order to serve the maintenance, expansion and development of multi-level sale networks;
- (c) Accepting applications for partial or full waiver of benefits as prescribed from multi-level selling participants;
- (d) Conducting business in a multi-level mode with unauthorized subjects;

- (e) Failing to use the multi-level selling participant management system already registered with the authority issuing multi-level sale registration certificate.

This Decree also abolishes some prohibitions against multi-level selling businesses such as:

- (a) Requesting a multi-level selling participant to pay an additional amount for the right to maintain, develop or expand its multi-level sales network;
- (b) Unreasonably restricting the right to develop networks of multi-level selling participants; etc.

Participants in multi-level selling have the right to return goods purchased from multi-level selling enterprises, including goods purchased under the promotion program, within 30 days from the receipt of goods.

The total value of commissions, bonuses and other economic interests, including benefits earned under the promotion program, paid to participants of multi-level selling for year converted into money shall not exceed 40% of the revenues of that multi-level sales enterprise for that year.

Multi-level sale enterprise shall have to open an escrow account and deposit an amount equivalent to 5% of its charter capital but not lower than VND 10 billion at a commercial bank or a foreign bank branch. The deposit is blocked by the bank throughout the life of that enterprise.

Decree 40 shall take effect on 2 May 2018 in substitution of Decree No.42/2014/ND-CP dated 14 May 2014.

6. Many incentives for small and medium-sized enterprises

On 11 March 2018, the Government issued Decree No. 39/2018/ND-CP, detailing a number of articles of the Law on Support to Small and Medium-Sized Enterprises 2017 ("Decree 39").

Accordingly, Decree 39 specifies the criteria for identifying small and medium-sized enterprises in each sector.

Specifically, in the field of trade and services, small and medium-sized enterprises classified by scale include:

- (a) Micro enterprises: The average number of employees participating in social insurance shall not exceed 10 persons and the total turnover of the year shall not exceed VND 10 billion or the total capital source shall not exceed VND3 billion (under the previous regulations, this classification is not capital-based).
- (b) Small enterprises: The average number of employees participating in social insurance shall not exceed 50 persons and the total turnover of the year shall not exceed VND 100 billion or the total capital source

shall not exceed VND 50 billion (VND 10 billion or less under the previous regulations)..

- (c) Medium enterprises: The average number of employees participating in social insurance shall not exceed 100 persons and the total turnover of the year shall not exceed VND300 billion or the total capital source shall not exceed VND100 billion.

In addition, Decree 39 also details policies to assist small and medium-sized enterprises transition from business households, innovative start up enterprises, joint sector cluster and value chain. Support for small and medium enterprises is detailed in specific numbers.

Especially, small and medium-sized enterprises are exempted from many kinds of fees and charges, and are supported by consulting services (not including consultancy on administrative procedures according to specialized regulations) within the network of consultants. For example:

- (a) Small and medium-sized enterprises converted from household businesses are entitled to
 - (i) Exemption from fees for initial enterprise registration and enterprise information publication;
 - (ii) Exemption from business registration fees for 3 years;
 - (iii) Exemption from fees for consultancy on tax procedures and accounting regime for 03 years, etc.
- (b) Small and medium-sized start-up businesses are entitled to
 - (i) Exemption from value of consulting contracts on: Transfer of intellectual property rights, protection of industrial property rights, etc.
 - (ii) Exemption from store cost in domestic and international trade fairs;
 - (iii) Exemption from use of equipment at SME supporting facilities...
- (a) Micro enterprises shall be provided with 100% of the consultancy contract value but not exceeding VND3 million/year; small businesses are entitled to 30% reduction but not exceeding VND5 million/year; medium enterprises are entitled to 10% reduction but not exceeding VND10 million/year.

This Decree also specifies that small and medium-sized enterprises, when sending workers to participate in basic training courses or training programs of less than 3 months, shall be exempt from training expenses. Remaining costs will be negotiated by small and medium-sized enterprises and workers.

In order to be exempt from training expenses, employees must meet the following conditions: Have worked in small and medium-sized enterprises for

at least 6 consecutive months; Not being over 50 years old for men and 45 years old for women.

Small and medium-sized enterprises operating in the manufacturing and processing sector are supported with 50% of the total cost of a direct training course at the enterprise but not more than once a year. Direct training courses at enterprises must have at least 10 trainees.

Small and medium-sized creative start-ups are also supported with capital. Accordingly, based on the local budget conditions, the provincial-level People's Committee will submit to the People's Council at the same level to assign the local State financial institution, which has financial investment function, to invest in small- and medium-sized innovative start-ups that satisfy the following criteria: Operating in the area the development of which is prioritised by the locality, Being selected by at least one of the innovative start-up investment funds to invest in.

Quarterly, the State financial organizations of the respective locality shall update and publicise the list of invested enterprises on the portals of the local State financial organizations of that locality and of provincial-level People's Committee.

Investment capital from a local State financial institution for an invested enterprise shall not exceed 30% of the total investment capital jointly mobilized from such start-up investment funds for co-investment.

The time-limit for investment funded by the local budget is 5 years from the date of investment.

This Decree shall take effect on 11 March 2018.

7. Prohibition of investments in real estate by State-owned enterprises

On 8 March 2018, the Government issued Decree No. 32/2018/ND-CP amending Decree No. 91/2015/ND-CP on investing the State capital in enterprises and managing and using capital and assets at the enterprises.

Accordingly, State owned enterprises must not use assets, capital and land use rights to contribute capital to players or invest in the real estate sector, except for State enterprises which have the main business lines of trading in various types of immovable property; must neither contribute capital to, nor purchase shares in banks, insurance companies, securities companies, venture capital funds, securities investment funds or securities investment companies.

In cases where the State-owned enterprises as investors are implementing investment and construction projects, the property of which has not yet set up and put into operation, if they do not continue investing in the projects, they may transfer them to other investors.

This Decree shall take effect on 1 May 2018.

8. Change in application for certificate of origin of goods for the first time and measures against goods origin frauds

These are the notable contents of Decree No. 31/2018/ND-CP issued by the Government on March 8 2018, detailing the Law on Foreign Trade Administration on Origin of Goods ("Decree 31").

Accordingly, application for certificates of origin (C/O) for the first time or for new products exported for the first time or for non-fixed products are specified in Clause 1, Article 15 of Decree 31.

- (a) According to the new regulations, the following documents are added to the application:
 - (i) A detailed declaration of exports that meets preferential origin criteria or non-preferential origin criteria;
 - (ii) Declaration of origin of the producer or supplier of raw materials produced domestically;
 - (iii) A copy of the production process of the goods (certified true copy by the trader);
- (b) Besides, the remaining documents are still the same as prescribed in the previous regulations, for example:
 - (i) C/O application (replaced by Form No. 04 issued with Decree 31);
 - (ii) Corresponding C/O form has fully been declared; etc.

This Decree also provides for the following anti-fraud measures:

- (a) Temporarily suspending issuance of C/O certificate of goods for 3 months from the first time the trader has published information and data not related to the issuance of the C/O certificate on the electronic C/O Certificate Management System; within 6 months from the date on which the trader's use of false source documents or fraudulent declaration when applying for a C/O certificate;
- (b) Revoking issued C/O certificates of goods and temporarily suspending the issuance of C/O certificates of goods for 6 months from the date on which the trader fails to cooperate, fails to provide full dossiers and source documents, or provides wrong information evidencing the origin of goods when the certifying agency or organization conduct a post-inspection;
- (c) Applying the red flow regime in the risk management system for traders, which shall be published on the portal of the Ministry of Industry and Trade at www.moit.gov.vn.
- (d) Increasing the time of issuance of the C/O certificate to 3 days during the 6-month trial period.

(e) Applying trade remedies.

Decree 31 shall take effect on 8 March 2018, and shall replace Decree No.19/2006/ND-CP dated 20 February 2006 and the guiding circulars of this Decree.

9. Possible loan in excess of the limit if having no bad debt for 3 years

On 6 March 2018, the Prime Minister issued Decision No. 13/2018/QĐ-TTg, regulating conditions, dossiers and order for approval of maximum credit limit beyond the limits of the credit institutions and foreign bank branches.

Accordingly, in order to be considered for over-limit credit, in addition to satisfying credit conditions, customers must have no bad debt for the last three consecutive years before the year of request for over-limit credit; the payable debt ratio must not exceed three times the owner's equity stated in the quarterly financial statements or annual financial statements, etc.

The maximum credit limit exceeding the limit for a customer or for a customer and a related person shall be equal to the sum of: The total credit debit balance at the time of reporting; The remaining amount that can be granted under the signed credit contracts; The amount of the new loan application is approved.

Cases of credit grants which have been beyond the limits approved by the Prime Minister before 1 May 2018 will continue to be implemented in accordance with the previous approval documents.

This Decision shall take effect on 1 May 2018.

10. Cancellation of 6 procedures for registration

In Decision No. 467a/QĐ-BGTVT dated 8 March 2018, the Ministry of Transport announced the list of 6 abolished administrative procedures in the registration field under the management functions of this Ministry.

Specifically, the procedures to be abolished include: Procedures for new issuance or reissuance of certificates to manufacturers or types of pressure products and equipment for transportation; Procedures for new issuance or re-issuance of certificates to testing establishments; Procedures for new issuance or re-issuance of certificates of welders, welding supervisors, inspectors by DT or NDT methods.

Those procedures are implemented by the Vietnam Register, which are abolished under the provisions of Circular No. 32/2017/TT-BGTVT dated 26 September 2017.

This Decision shall take effect on 2 April 2018.

11. Deletion of infringing content in 3 hours

On 1 March 2018, the Government issued Decree No. 27/2018/ND-CP, amending Decree No. 72/2013/ND-CP dated 15 July 2013, on management, provision and use of Internet and cyberinformation (“Decree 27”).

Accordingly, there are 3 new provisions on domain names under this Decree, including:

- (a) For organizations, enterprises other than press agencies, the sequence of characters creating their domain names must not be identical or identical with the names of press agencies.
- (b) General website and social network of the same organization or enterprise must not use the same domain name.
- (c) Domain names must remain valid for at least six months at the time of application and must comply with the regulations on management and use of Internet resources. International domain names must have certificates of the use of legal domain names.

Decree 27 also specifies:

- (a) General website must set up a process for identifying the source of information, checking information before and after posting; have a mechanism to control the source of information, ensure that the published information is accurate according to the source information; retain posted information processing log for a minimum period of 2 years; have a coordinating mechanism to immediately remove the content of infringement within 3 hours as from the time of self-discovery or receipt of a request therefor.
- (b) Social network must ensure that users agree to their online use of services in order to enjoy all its services and facilities; retain information on account, login time, logout time, IP address of the user and posted information processing log for a minimum period of 2 years. And, similarly to the general website, it must have a mechanism to remove infringing content within 3 hours as from the time of self-discovery or receipt of a request therefor.
- (c) General website or social network must have at least 1 person responsible for the contents of the information, who is Vietnamese, or foreigner having a temporary residence card, which remains valid for at least 6 months.

This Decree shall take effect on 15 April 2018.

12. Permitting purchases of automobiles from diplomatic agencies or officials

On 1 March 2018, the Prime Minister issued Decision No. 10/2018/QĐ-TTg, amending Decision No. 53/2013/QĐ-TTg on temporary import, re-export, destruction and transfer of cars and motorbikes of the subjects enjoying privileges and immunities in Vietnam.

Accordingly, at the time of transfer, if the year of manufacture is over 5 years ago, the diplomatic agency or officer may transfer the vehicle to other subjects entitled to diplomatic privileges and immunities or other subjects in Vietnam, provided that the vehicle is certified by the registry to meet technical standards for circulation.

Previously, these vehicles cannot be transferred to agencies, organizations, traders or individuals in Vietnam; and only those who enjoy privileges and immunities in Vietnam can be the transferee. When such subject has no need to use the car or at the end of his/her working term in Vietnam, he/she must re-export or destroy the vehicle.

This Decision shall take effect on 20 April 2018.

Other sectors

Finance - Banking

- Decree No. 34/2018/ND-CP dated 8 March 2018, on establishment, organization and operations of Credit guarantee fund for small and medium-sized enterprises.
- Decision No. 385/QD-BTC dated 23 March 2018 of the Ministry of Finance, providing for centralized procurement at ministerial level of the Ministry of Finance.
- Decision No. 316/QD-BTC dated 12 March 2018 of the Ministry of Finance, on the Regulation on announcement, display and update of the national administrative procedures under the management of the Ministry of Finance.
- Decision No. 289/QD-BTC dated 7 March 2018 of the Ministry of Finance, providing for the functions, tasks, powers and organizational structure of the Department of banks and financial institutions' finance.
- Decision No. 286/QD-BTC dated 7 March 2018 of the Ministry of Finance, announcing replacement administrative procedures in the fields of accounting and auditing within the scope of management functions of the Ministry of Finance.
- Circular No. 23/2018/TT-BTC dated 12 March 2018 of the Minister of Finance, guiding the accounting of covered warranties for securities companies being issuers;
- Circular No. 04/2018/TT-NHNN dated 13 March 2018 of the Governor of the State Bank of Vietnam, on amendments to Circular No. 08/2017/TT-NHNN on the order of and procedures for supervision over banks.

Trade

- Decree No. 28/2018/ND-CP dated 1 March 2018, providing guidelines for Law on Foreign Trade Administration with respect to measures for foreign trade development.
- Decision No. 1405/QD-UBND dated 21 March 2018 of the People's Committee of Hanoi, announcing the list of abolished administrative procedures in the field of industry and trade under the authority of the Department of Industry and Commerce, and of People's Committees at district and communal levels in Hanoi.
- Decision No. 812/QD-BCT dated 15 March 2018 of the Ministry of Industry and Trade, adding the list of machineries, equipment, materials and raw materials that can be produced domestically.

- Circular No. 03/2018/TT-BCT dated 30 March 2018 of the Ministry of Industry and Trade, providing for the principles of managing import tariff quota on salt and poultry eggs in 2018.
- Circular No. 44/2018/TT-BQP dated 24 March 2018 of the Minister of National Defense, amending the Ministry of Defense's Circular No. 09/2016/TT-BQP, providing guidelines for the implementation of Decree No.112/2014/ND-CP on control of land border-gates.

Transport

- Decree No. 46/2018/ND-CP dated 14 March 2018, providing for the management, use and exploitation of national railway infrastructure assets.
- Decree No. 45/2018/ND-CP dated 13 March 2018, providing for the management, use and exploitation of assets of domestic waterway traffic infrastructure.
- Decree No. 44/2018/ND-CP dated 13 March 2018, providing for the management, use and exploitation of aviation infrastructure assets.
- Decree No. 43/2018/ND-CP dated 12 March 2018, providing for the management, use and exploitation of marine infrastructure assets.
- Decision No. 465/QD-BGTVT dated 8 March 2018 of the Ministry of Transport, on planning for logistics development in the transport sector in the Mekong Delta.
- Circular No. 10/2018/TT-BGTVT dated 14 March 2018 of the Minister of Transport, providing for aviation personnel; education, training and tests of aviation personnel.
- Circular No. 09/2018/TT-BGTVT dated 2 March 2018 of the Minister of Transport, providing for passenger and luggage transportation on national railway and specialized railways connected to national railways.

Land

- Decision No. 09/2018/QD-UBND dated 15 March 2018 of the People's Committee of Ho Chi Minh City, providing for the adjustment coefficient of land price in 2018 in the area of Ho Chi Minh City.
- Decision No. 06/2018/QD-UBND dated 7 March 2018 of the People's Committee of Ho Chi Minh City, providing regulations on resolution of land disputes and enforcement of decisions of resolutions of land disputes, which are effective in the area of Ho Chi Minh City.

Natural Resources - Environment

- Decision No. 1393/QD-UBND dated 21 March 2018 of the People's Committee of Hanoi on the Plan for protection of unexploited minerals in the area of Hanoi.
- Decision No. 15/2018/QD-TTg dated 12 March 2018 of the Prime Minister, providing for the functions, tasks, powers and organizational structure of the General Department of Environment directly under the Ministry of Natural Resources and Environment.
- Decision No. 689/QD-BTNMT dated 8 March 2018 of the Ministry of Natural Resources and Environment, providing for the functions, tasks, powers and organizational structure of the Office of the General Department of Meteorology and Hydrology.
- Decision No. 708/QD-BTNMT dated 8 March 2018 of the Ministry of Natural Resources and Environment, providing for the functions, tasks, powers and organizational structure of the Hydrometeorological Data and Information Centre directly under the General Department of Meteorology and Hydrology.
- Decision No. 696/QD-BTNMT dated 8 March 2018 of the Ministry of Natural Resources and Environment, providing for the functions, tasks, powers and organizational structure of the National Hydrometeorological Forecasting Centre directly under the General Department of Meteorology and Hydrology.
- Decision No. 694/QD-BTNMT dated 8 March 2018 of the Ministry of Natural Resources and Environment, providing for the functions, tasks, powers and organizational structure of the Department of Science, Technology and International Cooperation directly under the General Department of Meteorology and Hydrology.
- Circular No. 12/2018/TT-BGTVT dated 28 March 2018 of the Minister of Transport, promulgating regulations on the prevention of and fighting against natural disasters in the field of inland waterways.
- Resolution No. 02/2018/NQ-HDND dated 16 March 2018 of the People's Council of Ho Chi Minh City, adjusting the environmental protection charge for industrial waste water in the area of Ho Chi Minh City.

Science - Technology

- Decree No. 38/2018/ND-CP dated 11 March 2018, detailing investments in small and medium-sized innovative start-ups.
- Decision No. 351/QD-TTg dated 29 March 2018 of the Prime Minister, approving

the Program on investments in infrastructures of coastal economic zones, border-gate economic zones, industrial parks, industrial clusters, hi-tech parks and high-tech agricultural zones for the 2016-2020 period.

- Decision No. 1292/QD-UBND dated 14 March 2018 of the People's Committee of Hanoi, approving the planning for development of Hanoi's industrial clusters until 2020 with an orientation to 2030.
- Decision No. 319/QD-TTg dated 15 March 2018 of the Prime Minister, approving the Strategy on development of Vietnam's mechanical industry up to 2025 with an orientation to 2035.
- Decision No. 14/2018/QD-TTg dated 12 March 2018 of the Prime Minister, on the Regulation on the coordination in licensing, inspection, control and handling of violations committed by foreign organizations and individuals conducting scientific researches in Vietnam's sea.

Information - Communications

- Decree No. 27/2018/ND-CP dated 1 March 2018, amending Decree No.72/2013/ND-CP, on the management, provision and use of Internet services and cyberinformation.
- Decision No. 308/QD-TTg dated 13 March 2018 of the Prime Minister, on approval of the Scheme on "Management of district-level radio and television activities up to 2020".

Administration - Judiciary

- Decree No. 37/2018/ND-CP dated 10 March 2018, providing guidelines for measures to supervise and educate criminals under the age of 18, who are exempted from criminal liability.
- Decree No. 30/2018/ND-CP dated 7 March 2018, detailing the establishment and operation of Asset valuation council; the order of and procedures for asset valuation in criminal proceedings.
- Decision No. 1198/QD-UBND dated 29 March 2018 of the People's Committee of Ho Chi Minh City, on the Regulation on information provision, exploitation, use and management of electronic notary database in Ho Chi Minh City.
- Decision No. 404/QD-BTP dated 8 March 2018 of the Ministry of Justice, on the implementation plan of the Scheme on "Propaganda and dissemination among cadres, public officials and servants, and people on the contents of the Anti-torture

Convention and Vietnamese law on anti-torture" of the Ministry of Justice in 2018.

- Decision No. 1359/QD-UBND dated 16 March 2018 by the People's Committee of Hanoi, on publishing the list of legal normative documents issued by the People's Council and People's Committee of Hanoi, which expire in whole or in part.
- Decision No. 996/QD-UBND dated 15 March 2018 of the People's Committee of Ho Chi Minh City, on the Plan of systemization of legal documents issued by Ho Chi Minh City for the 2014-2018 period.
- Decision No. 07/2018/QD-UBND dated 15 March 2018 of the People's Committee of Ho Chi Minh City, on abrogation of documents issued by Ho Chi Minh City.
- Decision No. 1258/QD-UBND dated 13 March 2018 by the People's Committee of Hanoi, announcing the list of abolished administrative procedures under the authority of the Department of Justice and the People's Committees at district and communal levels in the area of Hanoi.
- Circular No. 43/2018/TT-BQP dated 20 March 2018 of the Minister of Defense, providing for the contents and levels of expenditures for ensuring the performance of professional activities of judgement enforcement and expenditures for civil judgment enforcement.

Miscellaneous

- Decree No. 49/2018/ND-CP dated 30 March 2018, providing for the accreditation of vocational education.
- Decree No. 29/2018/ND-CP dated 5 March 2018, providing for the order of and procedures for the establishment of the entire people's ownership of properties and disposal of assets established under the entire people's ownership.
- Decision No. 279/QD-TTg dated 8 March 2018 of the Prime Minister, approving the National Program on Management of electricity demand for the 2018-2020 period, with an orientation to 2030.

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