

# Legal news

September 2008

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## TAX LAW

### New provisions of Vietnamese laws regarding personal income taxes

*By Vuong Son Ha*

The personal income taxation regime of Vietnam that is set forth in Ordinance 35/2001/PL-UBTVQH10 on Income Tax of High Income Earners dated 19 May 2001 as amended by Ordinance 14/2004/PL-UBTVQH11 dated 24 March 2004, Decree 147/2004/ND-CP dated 23 July 2004, and guiding circulars, will undergo important changes when the Law on Personal Income Tax, passed by the National Assembly on 21 November 2007, takes effect on 1 January 2009. The Law's guiding Decree 100/2008/ND-CP was issued by the Government on 8 September 2008.

Hereinafter is a summary of personal income tax (PIT) treatment applicable to both local and foreign subjects in accordance with the newly-issued legal instruments:

#### I. GENERAL

##### Applicable entities

*Personal income taxpayer* means any resident individual with taxable income arising either within or outside the territory of Vietnam, or any non-resident individual with taxable income arising within the territory of Vietnam.

*Resident individual* is defined as any person satisfying one of the following conditions:

- (a) Being present in Vietnam for a period of 183 days, calculated within one calendar year or within 12 consecutive months from the date of entry into Vietnam;
- (b) Having a regular residential location in Vietnam that is a residential location for which permanent residence has been registered or a property rented pursuant to a lease for a term for residential purposes in one of following cases:
  - A residential location for which permanent residence has been registered pursuant to the law on residence.
  - A leased residence to stay in Vietnam pursuant to the law on residential housing, where the lease contract has a term of 90 days or more within the tax calculation year.

*Non-resident individual* is specified as any person not satisfying the conditions to be resident individual.

##### Taxable income

PIT shall be imposed on the following kinds of income:

1. Business income comprising:

- (a) Income from activities of production and business in goods and services;
  - (b) Income from independent professional activities of individuals with a licence or practicing certificate pursuant to law.
2. Income in the form of salaries and wages includes:
- (a) Salaries and wages, and items in the nature of salaries and wages.
  - (b) Allowances and subsidies, excluding the following: allowances and subsidies stipulated by law as preferential treatment for people with achievements; national defence and security allowances; allowances for toxicity and dangers applicable to trades or work at working locations with toxic or dangerous elements; allowances to attract labour and regional allowances as stipulated by law; subsidies in the form of one-off payments for difficult situations, for employee accidents or for occupational disease, and on the birth or adoption of a child; subsidies due to decrease in ability to work, in the form of one-off payments on retirement, monthly subsidies, and retrenchment or loss of work subsidies in accordance with the Labour Code; other subsidies paid by social insurance; and subsidies to resolve social evils.
  - (c) Remuneration in all forms.
  - (d) Money received from participation in business associations, on boards of management, inspection committees, management committees, and from other organizations.
  - (e) Other benefits which the taxpayer receives whether or not in monetary form.
  - (f) Bonuses, excluding the following: monetary awards attached to titles bestowed by the State; monetary awards attached to national and international awards; monetary awards for technical improvements, inventions and innovations recognized by State authorities; and monetary awards for detecting and reporting breaches of law to the State authorities.
3. Income from capital investments comprises:
- (a) Interest from lending.
  - (b) Share dividends.
  - (c) Income from capital investments in any other form, excluding income in the form of interest from Government bonds.
4. Income from transfers comprises:
- (a) Income from transfer of capital portion in an economic organization.
  - (b) Income from transfer of securities.
  - (c) Income from transfer of capital in all other forms.
5. Income from real property transfers comprises:
- (a) Income from transfer of a land use right and assets attached to the land.
  - (b) Income from transfer of ownership of or a use right to residential housing.
  - (c) Income from transfer of a lease right to land or water surfaces.

- (d) Other items of income received from real property transfers.
- 6. Income in the form of winnings or prizes comprises:
  - (a) Lottery winnings.
  - (b) All forms of promotional prizes.
  - (c) Winnings from all forms of betting and casino gambling.
  - (d) Winnings from games and competitions with prizes and all others forms of winnings.
- 7. Royalties include:
  - (a) Income from transfer of, including transfer of use rights to, intellectual property objects.
  - (b) Income from technology transfer.
- 8. Income from franchises.
- 9. Income in the form of inheritance of securities, of capital portion in an economic organization or business establishment, of real property or other assets for which ownership or use rights must be registered.
- 10. Income in the form of receipt of a gift of securities, of capital portion in an economic organization or business establishment, of real property or other assets for which ownership or use rights must be registered.

**Income exempted from tax**

The following income shall be exempt from taxation:

- 1. Income from real property transfers as between husband and wife; as between parents and children, including foster parents and adopted children; as between parents-in-law and children-in-law; as between grandparents and grandchildren; and as between siblings.
- 2. Income from transfer of residential housing [and/or] rights to use residential land and the assets attached to the land by an individual who owns only one residential house or residential land block.
- 3. Income from the value of a land use right of an individual to whom the State allocated such land.
- 4. Income in the form of receipt of an inheritance or gift of real property as between husband and wife; as between parents and children, including foster parents and adopted children; as between parents-in-law and children-in-law; as between grandparents and grandchildren; and as between siblings.
- 5. Income of a family household or individual directly engaged in agricultural production, forestry, salt mining, breeding animals or cultivating crops, or aquaculture where the produce has not yet been processed into other products or has only been preliminarily processed.

6. Income from conversion of agricultural land by a family household or individual to whom the State allocated such land for production.
7. Income in the form of interest on money deposited at a credit institution, and interest from life insurance policies.
8. Income in the form of foreign currency remitted by overseas Vietnamese.
9. Income in the form of that part of night shift or overtime salary which is higher than the day shift or normal working hours salary stipulated by law.
10. Pensions paid by social insurance.
11. Income in the form of scholarships, comprising:
  - (a) A scholarship received from the State Budget;
  - (b) A scholarship received from a domestic or foreign organization pursuant to its program to assist and encourage study.
12. Income in the form of compensation payments from life and non-life insurance contracts, compensation for labour accidents, State compensation payments and other compensation payments paid pursuant to law.
13. Income received from charitable funds which the competent State authority permits to be established or which it recognizes, and which are for charitable or humanitarian purposes and not for profit making purposes.
14. Income received from foreign aid sources for charitable or humanitarian purposes in both Government and non-Government forms approved by the competent State authority.

### **Tax currency**

Under the PIT Law, taxable incomes received in foreign currency and in kind must be converted into Vietnamese Dong.

### **Tax calculation period**

Regarding resident individuals:

- (a) Tax on business income and income in the form of salaries and wages shall be calculated annually.
- (b) Tax on income from capital investments, on income from transfers excluding transfer of securities; on income from real property transfers; on winnings or prizes; on royalties; on income from franchises; and on income in the form of an inheritance or gift shall be calculated on each occasion such income arises.
- (c) Tax on income from the transfer of securities shall be calculated either on each occasion or shall be calculated annually. An individual who applies the annual tax calculation period must register with the tax office at the beginning of a year.

Taxes of all types payable by non-resident individuals shall be calculated on each occasion income arises.

**International treaty application**

If an international treaty of which Vietnam is a member contains provisions on PIT differing from those in the PIT Law, then the provisions of such international treaty shall apply.

**Tax registration and issuance of tax codes**

For the first ever in Vietnam, individuals with taxable income will conduct tax registration in order for the tax office to obtain tax codes.

**Reduction of Tax and Tax Refund**

Taxpayers, who meet difficulties due to natural disaster, war, accident, serious disease or illness affecting their capacity to pay tax, will be considered for a reduction of tax corresponding to the amount of their loss but not to exceed the amount of tax payable.

In addition, they will be entitled to a tax refund in the following circumstances:

- (a) The amount of tax paid was higher than the amount of tax payable.
- (b) An individual has already paid tax but assessable income is below the threshold at which tax was payable.
- (c) In other circumstances pursuant to a decision of the authorized body.

**II. TAXATION APPLICABLE TO RESIDENT INDIVIDUALS****Deductions of taxable income**

Taxpayers will be entitled to:

*1. Deduction for family circumstances:*

This deduction means the amount of money deductible from taxable income prior to assessing business income and/or income being salaries and wages of taxpayers who are resident individuals. Deductions for family dependants shall comprise the following two components:

- (a) A level of deduction applicable to taxpayers at VND 4,000,000 per month (VND 48,000,000 per year);
- (b) A level of deduction for each dependant at VND 1,600,000 per month.

The level of deduction for dependants shall be determined on the principle that each dependant may only be assessed for deduction on one occasion from the taxable income of one taxpayer.

Dependants means people whom the taxpayer has the responsibility to rear or care for, and comprise:

- (a) Children who are still minors; children who are handicapped and/or unable to work;
- (b) Individuals who do not receive income or who receive income which does not exceed the stipulated threshold (VND 500,000/month) comprising a child of full age who is currently studying at a university, college, specialized secondary school or who is undergoing vocational training; a spouse who is unable to work; a parent above the working age or who is unable to work; and any other feeble person whom the taxpayer directly rears or cares for.

2. *Deductions for contributions to charitable and humanitarian funds*

Contributions to these funds shall be deductible from income prior to assessing business income and/or income being salaries and wages of taxpayers who are resident individuals as follows:

- (a) Contributions to any institution or establishment which raises or cares for children in an especially difficult situation, for disabled people, or for elderly feeble people;
- (b) Contributions to charitable, humanitarian and study promotional funds.

However, the receiving institutions, establishments and funds must be permitted to be established or must be recognized by the competent State authority, and must operate for charitable, humanitarian or study promotional purposes and not for profit making purposes.

**Tax Scales**

For the first time, resident individuals irrespective of whether they are foreigners or Vietnamese will be subject to the same tax scales.

1. *Scale of progressive tax tariff on each portion of income*

This scale shall apply to assessable income in the case of business income and/or income in the form of salaries and wages, which shall consist of the total taxable income, less any contributions for social insurance, medical insurance, and professional indemnity insurance in the case of trades and lines of business for which such insurance is compulsory, less the permitted deductions.

<b>Tax Bracket</b>	<b>Portion of Annual Assessable Income (million VND)</b>	<b>Portion of Monthly Assessable Income (million VND)</b>	<b>Tax Rate (%)</b>
1	Up to 60	Up to 5	5
2	Over 60 to 120	Over 5 to 10	10
3	Over 120 to 216	Over 10 to 18	15
4	Over 216 to 384	Over 18 to 32	20
5	Over 384 to 624	Over 32 to 52	25
6	Over 624 to 960	Over 52 to 80	30
7	Over 960	Over 80	35

2. *Scale of tariff on total income*

This scale shall apply to assessable income derived from capital investments, transfers, property transfers, winnings or prizes, royalties, franchises, inheritances and gifts.

Assessable Income	Tax Rate (%)
(a) Income from capital investments:	5
(b) Income from royalties and franchises:	5
(c) Income from winnings or prizes:	10
(d) Income from inheritances and gifts:	10
(e) Income from transfers where it is possible to fix the purchase price plus reasonable expenses of a transfer.	20
Income from transfers where it is not possible to fix the purchase price plus reasonable expenses of a transfer of securities.	0.1
(f) Income from real property transfers where it is possible to fix the purchase price plus reasonable expenses of a real property transfer:	25
Income from real property transfers where it is possible to fix the purchase price plus reasonable expenses of a real property transfer:	2

**Responsibilities of income paying entities and of taxpayers who are resident individuals**

- (i) Under the PIT Law, income-paying entities will be responsible:
  - to declare, deduct and pay tax into the State Budget and to conduct tax finalization of all types of taxable income which they pay to taxpayers; and
  - to provide information in accordance with law about income and dependents of the taxpayers within the units for which they are responsible.
- (ii) Individuals with taxable income shall be responsible to declare and pay tax into the State Budget and to conduct tax finalization of the types of income as stipulated in the Law on Tax Management.

**III. TAXATION APPLICABLE TO NON-RESIDENT INDIVIDUALS**

**Tax applicable to business income**

Tax payable on the business income of a non-resident individual shall be fixed as the turnover from production and business activities multiplied by the tax rate.

*Taxable turnover* means the entire monetary receipts arising from the provision of goods and services including expenses, paid by the purchaser of the goods and services on behalf of a non-resident individual, which are not refundable. If a contractual agreement excludes personal income tax, then the assessable turnover to be converted shall include all money received in any form by the non-resident



individual from the provision of goods and services in Vietnam, irrespective of the location where the business activity was conducted.

Tax rates applicable to a sector or line of production and business shall be:

- 1% to activities in the form of business in goods.
- 5% to activities in the form of business in services.
- 2% to activities in the form of production, construction, transportation and other business activities.

### **Tax applicable to income from salaries and wages**

Tax payable on such income of a non-resident individual shall be fixed as the taxable income from salaries and wages multiplied by the tax rate of 20%.

Taxable income from salaries and wages means the entire monetary salaries and wages which a non-resident individual receives from working in Vietnam, regardless of the location where the income is paid.

### **Tax applicable to income from capital investments**

Tax payable on capital investment income of a non-resident individual shall be fixed as the entire monetary receipt by a non-resident individual from a capital investment in an organization or individual in Vietnam multiplied by a tax rate of 5%.

### **Tax applicable to income from transfers**

Tax payable on a transfer by a non-resident individual shall be fixed as the entire monetary receipt by such non-resident individual from a transfer of a capital portion in a Vietnamese organization or individual multiplied by a tax rate of 0.1%, regardless of whether the transfer was conducted in Vietnam or abroad.

### **Tax applicable to income from real property transfers**

Tax payable on a real property transfer in Vietnam by a non-resident individual shall be fixed as the transfer price multiplied by a tax rate of 2%.

### **Tax applicable to income in the form of royalties and to income from franchises**

- (i) Tax payable on royalties of a non-resident individual shall be fixed as that part of the income which exceeds VND 10,000,000 pursuant to each contract of transfer of an intellectual property object or of the right to use such intellectual property object or pursuant to each contract of technology transfer in Vietnam, multiplied by a tax rate of 5%.
- (ii) Tax payable on income from a franchise of a non-resident individual shall be fixed as that part of the income which exceeds VND 10,000,000 pursuant to each franchise contract in Vietnam, multiplied by a tax rate of 5%.

**Tax applicable to income from winnings or prizes and from an inheritance or a gift**

Tax payable on winnings or a prize or from an inheritance or a gift of a non-resident individual shall be fixed as the taxable income multiplied by a tax rate of 10%.

Taxable income from winnings or a prize of a non-resident individual means that part of the income which exceeds VND 10,000,000 on each occasion of winning or receiving a prize in Vietnam; and taxable income from an inheritance or a gift means that part of the value of the assets inherited or received as a gift which exceeds VND 10,000,000 on each occasion such income arises and which the non-resident individual receives in Vietnam.

**Point of time for determining taxable income**

- (i) Regarding business income: the determination point shall occur when the non-resident individual receives such income or when the sales invoice for the goods or provision of services was issued.
- (ii) With respect to incomes from salaries and wages, capital investments, royalties and franchises, winnings or prizes, and an inheritance or a gift: the determination shall occur when the income-paying entity in Vietnam pays such income to the non-resident individual, or when the non-resident individual receives such income from the income-paying entity abroad.
- (iii) Regarding incomes from transfers and real property transfers: the determination shall occur when the contract of transfer takes effect.

**Responsibilities of income paying entities and of taxpayers who are non-resident individuals**

Under the PIT Law, income-paying entities will be responsible to deduct and pay tax into the State Budget each time it arises on taxable income items paid to taxpayers.

And taxpayers who are non-resident individuals must declare and pay tax each time taxable income arises in accordance with the Law on Tax Management.

## **Other Sectors**

### **Finance**

- On September 26, 2008, the Ministry of Construction issued Decision No. 12/2008/QD-BXD promulgating this Ministry's Statutes on the management and use of official development aids (ODA).
- Decision No. 2133/QD-NHNN of the State Bank of Vietnam, dated September 25, 2008 on the interest rates applied to obligatory reservation deposits in Vietnamese Dong for credit institutions.
- On September 25, 2008, the State Bank of Vietnam stipulated Decision No. 2132/QD-NHNN amending a number of articles of Decision No. 364/QD-NHNN of the Governor of the State Bank of Vietnam on the issue of the State Bank of Vietnam's obligatory bills.
- Decision No. 2131/QD-NHNN of the State Bank of Vietnam, dated September 25, 2008 on the basic interest rate in Vietnamese Dong.
- On September 12, 2008, the Hanoi People's Committee issued Decision No. 09/2008/QD-UBND promulgating a list detailing the percentage of sharing of the State budget's revenues between budget levels in the area of Hanoi from August 1, 2008 to the end of December 31, 2008.
- Decision No. 26/2008/QD-NHNN of the State Bank of Vietnam, dated September 9, 2008 on the amendment of and supplement to a number of the statutes on the grant and recovery of permit for establishment and operation of people's credit funds; opening and closure of operation of exchanges, branches, representative offices, transactions offices and transaction points of people's credit funds; division, split, consolidation and merge of people's credit funds; liquidation of people's credit funds under the supervision of the State Bank of Vietnam accompanying Decision No. 24/2006/QD-NHNN of the Governor of the State Bank, dated June 6, 2006.
- On September 8, 2008, the State Bank of Vietnam stipulated Decision No. 25/2008/QD-NHNN promulgating the regime of stabilization of cash, output and input-oriented budgeting of the issue reservation funds and issue professional funds in the system of the State Bank.
- Decision No. 1938/QD-BTC of the Ministry of Finance, dated September 5, 2008 announcing an additional list of assessment organizations permitted to provide services of assessing enterprises' value in 2008 (3<sup>rd</sup> time in 2008).
- On September 5, 2008, the People's Committee of Ho Chi Minh City issued Decision No. 69/2008/QD-UBND on the management and use of expenditures

ensuring the organization of compensation, support and re-settlement when the State recovers land in the area of Ho Chi Minh City.

- Circular No. 80/2008/TT-BTC of the Ministry of Finance, dated September 18, 2008 guiding the financial regime for prevention and fighting against diseases of domestic animals and fowls.
- On September 15, 2008, the Ministry of Finance stipulated Circular No. 78/2008/TT-BTC guiding the implementation of a number of contents of Decree No. 27/2007/ND-CP, dated January 23, 2007 on electronic transactions in financial operations.

### Taxation

- Decree No. 100/2008/ND-CP, dated September 8, 2008 detailing a number of articles of the Law on Personal Income Tax.
- On September 30, 2008, the Ministry of Finance issued Decision No. 82/2008/QD-BTC adjusting the rates of preferential import tax applied to kerosene items in the preferential import tariffs.
- Decision No. 81/2008/QD-BTC of the Ministry of Finance, dated September 22, 2008 amending the rates of import tax applied to a number of items of non-alloy irons and steels in the import tariffs.
- On September 11, 2008, the Ministry of Finance stipulated Decision No. 76/2008/QD-BTC promulgating the rates of import tax applied to a number of items of Group 2710 in the preferential import tariffs.
- Decision No. 74/2008/QD-BTC of the Ministry of Finance, dated September 8, 2008 amending the rates of import tax applied to a number of items in the import tariffs.
- On September 15, 2008, the Ministry of Finance issued Circular No. 79/2008/TT-BTC guiding the implementation of Decree No. 80/2008/ND-CP, dated July 29, 2008 amending and supplementing a number of articles of Decree No. 176/1999/ND-CP, dated December 21, 1999 and Decree No. 47/2003/ND-CP, dated May 12, 2003 on the registration fees.
- Circular No. 77/2008/TT-BTC of the Ministry of Finance, dated September 15, 2008 providing guidelines for the implementation of a number of measures dealing with outstanding tax submissions.

### Insurance

- On September 30, 2008, the Ministry of Finance stipulated Circular No. 82/2008/TT-BTC on the amendment of and supplement to a number of points of Circular No. 58/2007/TT-BTC of the Ministry of Finance, dated June 12, 2007 guiding the financial management of Vietnam Social Insurance.

- Circular No. 20/2008/TT-BLDTBXH of the Ministry of Labour, War Invalids and Social Affairs, dated September 29, 2008 providing guidelines for the adjustment of retirement wages, social insurance allowances and monthly allowances in accordance with Decree No. 101/2008/ND-CP, dated September 12, 2008.
- On September 24, 2008, the Ministry of Health and the Ministry of Finance jointly issued Inter-ministerial Circular No. 10/2008/TTLT-BYT-BTC guiding the implementation of health insurance for people in households approaching the poverty level.
- Circular No. 19/2008/TT-BLDTBXH of the Ministry of Labour, War Invalids and Social Affairs, dated September 23, 2008 on the amendment of and supplement to Circular No. 03/2007/TT-BLDTBXH providing guidelines for the implementation of a number of articles of Decree No. 152/2006/ND-CP, dated December 22, 2006 guiding the implementation of a number of articles of the Law on Social Insurance and obligatory social insurance.

## Trade

- On September 22, 2008, the Government stipulated Decree No. 107/2008/ND-CP providing the administrative penalties imposed on acts of speculation, withholding goods, increasing excessively prices, giving false information, smuggling and commercial frauds.
- Decree No. 106/2008/ND-CP, dated September 19, 2008 on the amendment of and supplement to a number of articles of Decree No. 151/2006/ND-CP, dated December 20, 2006 on the State's investment credits and export credits.
- On September 23, 2008, the Prime Minister issued Decision No. 1353/QD-TTg approving a project of "Planning on the development of Vietnam coastal economic zones until 2020".
- Decision No. 32/2008/QD-BCT of the Ministry of Industry and Trade, dated September 23, 2008 repealing the regulations on the localities of international motor-terminals receiving gasoline and oil, and remuneration rates of agencies selling gasoline and oils.
- On September 22, 2008, the Ministry of Industry and Trade stipulated Decision No. 31/2008/QD-BCT promulgating the samples of the permit for use of industrial explosion materials, and of licence and certificate on satisfaction of conditions in the industry and trade branch.
- Decision No. 1534/2008/QD-BCA(A11) of the Ministry of Public Security, dated September 18, 2008 on a list of the State secrets at the Confidential level of the industry and trade branch.

- On September 16, 2008, the Ministry of Finance issued Decision No. 79/2008/QD-BTC on the mechanism of managing and steering sale prices of gasoline and oils.
- Decision No. 78/2008/QD-BTC of the Ministry of Finance, dated September 16, 2008 on the decrease of the sale prices of diesel and the mechanism steering business in gasoline and oils.
- On September 16, 2008, the Prime Minister stipulated Decision No. 1263/QD-TTg on the establishment of National Steering Board on the ASEAN “one desk” mechanism for the period from 2008 to 2012.
- Decision No. 124/2008/QD-TTg of the Prime Minister, dated September 8, 2008 repealing Decision No. 195/1999/QD-TTg of the Prime Minister, dated September 27, 1999 on the establishment, use and management of the Export Support Fund.
- On September 8, 2008, the Prime Minister issued Decision No. 123/2008/QD-TTg on the support for the implementation of national programmes on commercial promotions, investment promotions and tourism promotions.
- Decision No. 75/2008/QD-BTC of the Ministry of Finance, dated September 10, 2008 on the amendment of and supplement to a number of articles of Decision No. 50/2008/QD-BTC of the Minister of Finance, dated July 11, 2008 providing the collection rates, and the regime of collection, submission, management and use of fees for the certification of origin.
- On September 9, 2008, the Ministry of Agriculture and Rural Development stipulated Decision No. 91/2008/QD-BNN promulgating the sample of import licence for insecticides.
- Decision No. 73/2008/QD-BTC of the Ministry of Finance, dated September 5, 2008 amending the rates of special preferential import tax applied to a number of items in Vietnam’s special preferential import tariffs to implement the ASEAN’s Common Effective Preferential Tariffs (CEPT) for the period from 2008 to 2013.
- On September 3, 2008, the Ministry of Industry and Trade issued Decision No. 4812/QD-BCT promulgating the Statutes on management and operation of a Foreign Market Information portal.
- Decision No. 4791/QD-BCT of the Ministry of Industry and Trade, dated September 3, 2008 on the establishment of the Import-Export Management Bureau of Thai Binh region.
- On September 1, 2008, the Ministry of Finance stipulated Decision No. 71/2008/QD-BTC amending the rates of preferential import tax applied to a number of items in the preferential import tariffs.
- Circular No. 76/2008/TT-BTC of the Ministry of Finance, dated September 3, 2008 adding Circular No. 57/2003/TT-BTC, dated June 13, 2003 guiding the

regime of settling goods and services for repayment of debts to the Federation of Russia.

- On August 29, 2008, the Ministry of Culture, Sports and Tourism issued Circular No. 78/2008/TT-BVHTTDL on the amendment of and supplement to Circular No. 19/2005/TT-BVHTT of the Ministry of Culture and Information, dated May 12, 2005 guiding the implementation of the Ordinance on Advertising and Resolution No. 12/2000/NQ-CP of the Government banning the advertisement of cigarettes.

### Labour

- Decision No. 15/2008/QD-UBND of the Hanoi People's Committee, dated September 23, 2008 providing the functions, duties, authority and organizational structure of the Hanoi Department of Labour, War Invalids and Social Affairs.
- On September 16, 2008, the Ministry of Labour, War Invalids and Social Affairs stipulated Circular No. 18/2008/TT-BLDTBXH on the amendment of and supplement to this Ministry's Circular No. 12/2003/TT-BLDTBXH, dated May 30, 2003 guiding the implementation of a number of articles of Decree No. 114/2002/ND-CP, dated December 31, 2002 on wages.

### Health

- Decision No. 12/2008/QD-UBND of the Hanoi People's Committee, dated September 19, 2008 on renaming the Centres for Preventive Healthcare of districts to Health Centres of districts; and determining the position, functions, duties, authority, organizational structure of the apparatus, and staff of the Health Centres of districts.
- On September 17, 2008, the Hanoi People's Committee issued Decision No. 10/2008/QD-UBND providing the functions, duties, authority and organizational structure of the Hanoi Department of Health.

### Education

- Decision No. 1400/QD-TTg of the Prime Minister, dated September 30, 2008 approving a project on "Teaching and learning foreign languages in the system of national education for the period from 2008 to 2020".
- On September 9, 2008, the Prime Minister stipulated Decision No. 1230/QD-TTg on the establishment of a National steering board on training in response to the demands of society for the period from 2008 to 2015.

### Transport

- Decree No. 103/2008/ND-CP, dated September 16, 2008 on the obligatory insurance for civil liabilities by vehicle owners.
- On September 29, 2008, the People's Committee of Hanoi City issued Decision No. 17/2008/QD-UBND providing the functions, duties, authority and organizational structure of the Hanoi Department of Transport.
- Decision No. 19/2008/QD-BGTVT of the Ministry of Transport, dated September 18, 2008 promulgating the Statutes on examinations, grant, change of professional licences and certificates for crews and drivers of means of inland waterway transport and people titled as crew of means of inland waterway transport.
- On September 17, 2008, the Ministry of Transport stipulated Decision No. 18/2008/QD-BGTVT promulgating the regulations on conditions of the vocational education establishments for professions of crew and driver of means of inland waterway transport.
- Decision No. 77/2008/QD-BTC of the Ministry of Finance, dated September 15, 2008 promulgating the collection rates and the regime of management and use of costs for training, improving and granting professional certificates to crews and drivers of means of inland waterway transport; and the cost of additional courses for upgrading capital and chief mechanic of means of inland waterway transport.
- On September 1, 2008, the Ministry of Finance issued Decision No. 70/2008/QD-BTC providing the collection rates and the regime of collection, submission, management and use of fees for the grant of certificate for conducting business in design of means of waterway transport.

## Construction

- Decision No. 16/2008/QD-UBND September 23, 2008 of the Hanoi People's Committee providing the functions, duties, authority and organizational structure of the Hanoi Department of Construction.
- On September 23, 2008, the Hanoi People's Committee stipulated Decision No. 14/2008/QD-UBND providing the functions, duties, authority and organizational structure of the Hanoi Department of Planning and Architecture.
- Decision No. 32/2008/QD-BYT of the Ministry of Health September 16, 2008 promulgating the temporary guidelines on the method of adjusting prices of raw materials, fuels and construction materials belonging to projects of investment in construction works, which used capital from the State budget under the Ministry of Health's management.
- On September 4, 2008, the Ministry of Construction issued Decision No. 1095/QD-BXD correcting this Ministry's Circular No. 06/2007/TT-BXD, dated July 25, 2007 guiding the contracts in construction activities.



- Decision No. 1121/2008/QD-BKH of the Ministry of Planning and Investment September 3, 2008 promulgating the sample of a report on the evaluation of tendering dossiers for the bid package of procurement and installation.
- On September 3, 2008, the Ministry of Planning and Investment stipulated Decision No. 1118/2008/QD-BKH promulgating the sample dossier for invitation to bidding of procurement.
- Circular No. 16/2008/TT-BXD of the Ministry of Construction, dated September 11, 2008 guiding the inspection and certification of qualification in ensuring duty safety, and the certification of compliance with standards of construction works.

## Environment

- On September 15, 2008, the Government issued Decree No. 102/2008/ND-CP on the collection, management, exploitation and use of data with respect to natural resources and environment.
- Decision No. 132/2008/QD-TTg of the Prime Minister, dated September 30, 2008 providing the functions, duties, authority and organizational structure of the General Department of Environment under the Ministry of Natural Resource and Environment.
- On September 19, 2008, the Prime Minister stipulated Decision No. 129/2008/QD-TTg providing the absolute rates of export tax applied to items of barite and apatite ores.
- Decision No. 06/2008/QD-UBND of the Hanoi People's Committee, dated September 9, 2008 providing the functions, duties, authority and organizational structure of the Hanoi Department of Natural Resources and Environment.
- On September 3, 2008, the Ministry of Industry and Trade issued Decision No. 4790/QD-BCT on the establishment of an evaluation group on "Planning the development of Vietnam's system of petroleum reserves and petroleum products until 2015 with orientation to 2025".
- Circular No. 04/2008/TT-BTNMT of the Ministry of Natural Resources and Environment, dated September 18, 2008 guiding the preparation, approval or verification of projects on environmental protection, and the implementation of such projects.

## Science - Technology

- On September 29, 2008, the Hanoi People's Committee stipulated Decision No. 22/2008/QD-UBND providing the functions, duties, authority and organizational structure of the Hanoi Department of Science and Technology.
- Decision No. 1128/QD-BXD of the Ministry of Construction, dated September 15, 2008 on the establishment of the Vietnam Supervision Committee to

implement the Agreement on intra-ASEAN mutual recognition with respect to technical consulting services.

- On September 4, 2008, the Ministry of Science and Technology issued Decision No. 12/2008/QD-BKHCN promulgating a number of tables for the classification of scientific and technological statistics.

### Judiciary

- Decision No. 13/2008/QD-UBND of the Hanoi People's Committee, dated September 23, 2008 providing the functions, duties, authority and organizational structure of the Hanoi Department of Justice.
- On September 10, 2008, the Ministry of Public Security stipulated Decision No. 1502/2008/QD-BCA promulgating the process of arresting arrestees, accused and people under decisions on imprisonment judgment enforcement, and of escorting witnesses by the safeguard and judiciary assistance police force under the people's police at the request of authorities conducting criminal proceedings.
- Decision No. 1501/2008/QD-BCA of the Ministry of Public Security, dated September 10, 2008 promulgating the assistance process of civil judgment enforcement by the safeguard and judiciary assistance police force under the people's police.
- On September 9, 2008, the Hanoi People's Committee issued Decision No. 07/2008/QD-UBND providing the establishment and the functions, duties, authority, and organizational structure of the office of Steering board on Anti-corruption prevention.
- Inter-ministerial Circular No. 81/2008/TTLT-BTC-BTP of the Ministry of Finance and the Ministry of Justice, dated September 25, 2008 guiding the setting up, management, use and finalization of expenditures ensuring operation of the State authorities for legal assistance.
- On September 23, 2008, the Ministry of Justice stipulated Circular No. 05/2008/TT-BTP guiding the professional skills and knowledge of legal assistance and the State management on legal assistance.

### Agriculture

- Decision No. 94/2008/QD-BNN of the Ministry of Agriculture and Rural Development, dated September 25, 2008 promulgating the Statutes on management of a "Main point programme on the development and application of biological technologies in the field of agriculture and rural development until 2020" and a "Scheme on the development and application of technologies and biology in the field of aquaculture until 2020".

- On September 18, 2008, the Ministry of Agriculture and Rural Development issued Decision No. 93/2008/QD-BNN adding a number of insecticides to the list of insecticides permitted to be used in Vietnam.

### Miscellaneous

- Decision No. 1251/QD-TTg of the Prime Minister, dated September 12, 2008 approving the planning on water supply for three Northern, Central and Southern main point economic regions until 2020.
- On September 4, 2008, the Hanoi People's Committee of Hanoi City stipulated Decision No. 05/2008/QD-UBND on the continued application of legal documents, mechanisms and policies issued by the People's Committee of former Hanoi, the People's Committee of former Ha Tay Province, the People's Committee of Vinh Phuc Province and the People's Committee of Hoa Binh Province prior to August 1, 2008 in the area of new Hanoi.

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