

# WINWIN AUDIT

Newsletter 1/2022



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**1 .Circular 18/2022/TT-BYT dated December 31, 2022 amending and supplementing a number of articles of the Health Minister's Circular No. 56/2017/TT-BYT dated December 29, 2017 stipulating detailing the implementation of the Law on Social Insurance and the Law on Occupational Safety and Health in the health sector.**

06 new regulations on social insurance benefits from February 15, 2023 include:

- Amendment of cases entitled to one-time social insurance benefits;
- Amendment of dossiers of first examination and assessment to enjoy social insurance;
- To take the initiative to re-assess occupational accidents and diseases to enjoy social insurance;
- The number of days off on a leave of absence to enjoy social insurance can be up to 50 days;
- Supplementing regulations on granting certificates of leave to enjoy social insurance for people infected with Covid-19;
- To be required to issue a certificate of leave to enjoy social insurance if it has not been granted a medical examination.

**This Circular takes effect from February 15, 2023**

**2.Circular No. 74/2022/TT-BTC dated December 22, 2022 stipulating the form and deadline for collection, payment and declaration of charges and fees under the Ministry of Finance's regulatory authority.**

This Circular has abolished 126 articles of regulations on collection of fees and charges issued by the Minister of Finance, including some notable provisions such as:

- Annuling Clause 2, Article 5 of Circular No. 01/2021/TT-BTC stipulating the rate of collection, mode of collection, payment, management and use of fees for appraisal and grant of licenses for karaoke and discos business.
- Annuling Clause 2, Article 5 of Circular No. 02/2021/TT-BTC stipulating the rate, collection, payment, management and use of fees for inspection of fire prevention and fighting equipment.
- Annuling Clause 2, Article 5 of Circular No. 67/2021/TT-BTC stipulating the collection rate, mode of collection, payment, management and use of fees in food safety.
- Annuling Clause 2, Article 5 of Circular No. 92/2021/TT-BTC stipulating the collection rate, mode of collection, payment, management and use of fees for recruitment, competition for promotion and promotion of civil servants and public employees.

**2. Circular No. 74/2022/TT-BTC dated December 22, 2022 stipulating the form and deadline for collection, payment and declaration of charges and fees under the Ministry of Finance's regulatory authority.**

Besides, Circular 74/2022/TT-BTC stipulates that there are 04 forms of fee payment, which are:

- Pay fees and charges in a non-cash form to a fee-collecting account of a fee-collecting organization opened at a credit institution.

For fees and charges collected by the State Bank, the payers of fees and charges shall pay them into the specialized fee and charge-collecting accounts of the fee-collecting organization opened at a credit institution or at the State Bank.

- Pay the fee to the fee account waiting for payment to the budget of the fee-collecting organization opened at the State Treasury.

- Pay fees and charges through accounts of money-receiving agencies or organizations other than those of fee and charge-collecting organizations.

- Pay fees and charges in cash to the fee-collecting organization.

***This Circular takes effect from December 22, 2022.***

### 3.Law on Insurance Business No. 08/2022/QH15 passed by the National Assembly on June 16, 2022

- About the time to consider participating in insurance: For insurance contracts with a term of more than 1 year, within 21 days from the date of receiving the insurance policy, the customer has the right to refuse to continue participating in insurance. At that time, the contract is canceled and the customer is refunded the cost, after deducting reasonable costs if any.

- Regarding a number of non-compensation and insurance payment cases, including:

- The insured person dies due to the intentional fault of the policyholder or the willful fault of the beneficiary;
- The insured dies by suicide within 2 years from the date of payment of the first premium or from the date of reinstatement of the insurance policy;
- The insured suffers permanent disability due to the willful fault of the insured himself or the policyholder or the beneficiary;
- Death of the insured person due to execution of death sentence and other cases as agreed

In addition, in Clause 4, Article 99 of this Law, insurance enterprises, reinsurance enterprises and foreign branches in Vietnam are not allowed to borrow for investment or entrust investment in real estate business. . At the same time, it is not allowed to do real estate business, except in the following cases:

### 3.Law on Insurance Business No. 08/2022/QH15 passed by the National Assembly on June 16, 2022

- Buy shares of real estate enterprises, fund certificates of public funds;
- Buying, investing in, owning real estate to serve as a business headquarters, a working place or a facility directly serving professional activities;
- Lease of unused business premises that are owned or used;
- Holding real estate due to the disposal of bonds secured by real estate

***The Law on Insurance Business takes effect from January 1, 2023***

#### 4. The Law on Intellectual Property No. 07/2022/QH15 was passed by the National Assembly on June 16, 2022

- Adding one of the grounds for the application for registration of an invention, industrial design, trademark or geographical indication to be refused the grant of a protection title is a ground to affirm that the applicant for registration of the mark is with bad intentions.

- Adding an important legal basis for invalidation of a protected mark is that the mark becomes the common name of the goods or services registered for that mark. The use of a mark that misleads consumers about the nature, quality or geographical origin of such goods or services is also a ground for terminating the validity of the protected mark.

- Supplementing the form of submitting copyright registration dossiers, whereby authors, copyright holders and related rights holders can directly or authorize other organizations and individuals to submit registration dossiers. sign copyright, register related rights directly, via postal service or through the online public service portal for the state management agency in charge of copyright and related rights.

Thus, from January 1, 2023, the submission of copyright registration dossiers can be done through the online public service portal or the postal service.

***This Law takes effect from January 1, 2023, except for the cases specified in Clauses 2 and 3 of this Article.***

The information in the Newsletter is for general and summary purposes. Therefore, you should contact us directly for advice on a case-by-case basis.

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