

WINWIN AUDIT

Newsletter 03/2023



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1. Circular No. 01/2023/TT-BLDTBXH dated January 3, 2023 regulating the adjustment of salary and monthly income for which social insurance premiums have been paid

Accordingly, starting from January 2023, the salary and monthly income for which social insurance premiums have been paid will be adjusted for a number of target groups.

That is the employee who is subject to the salary regime prescribed by the State and starts to participate in social insurance from January 1, 2016 onward, enjoys lump-sum social insurance or dies without relatives. entitled to a lump-sum survivorship allowance for the period from January 1, 2023 to December 31, 2023.

Other subjects are employees who pay social insurance premiums according to the salary regime decided by the employer, receive pensions, lump-sum allowances upon retirement, lump-sum social insurance or die without their relatives. entitled to a lump-sum survivorship allowance for the period from January 1, 2023 to December 31, 2023.

In addition, Circular No. 01/2023/TT-BLDTBXH also applies to subjects who are voluntary social insurance participants enjoying pensions, lump-sum benefits upon retirement, lump-sum social insurance or death. whose relatives are entitled to a one-time survivorship allowance from January 1, 2023 to December 31, 2023.

This Circular takes effect from February 20, 2023; The provisions of this Circular apply from January 1, 2023.

2. The Government issued Resolution No. 7/NQ-CP dated January 30, 2023 on the reduction of land and water surface rents in 2022 for subjects affected by the Covid-19 epidemic.

30% reduction of land rent and water surface rent in 2022 for organizations, units, enterprises, households and individuals that are being directly leased by the State under a Decision or Contract or Certificate of Right land use, ownership of houses and other land-attached assets of competent state agencies in the form of land rental with annual payment due to the impact of the Covid-19 epidemic.

This Resolution takes effect from the date of signing and promulgates and replaces the fourth bullet point, point a, section 3, part II of Resolution No. 11/NQ-CP dated January 30, 2022 of the Government on the rehabilitation program. and socio-economic development and implementation of Resolution No. 43/2022/QH15 of the National Assembly on fiscal and monetary policies to support the Program.

3. Circular 20/2022/TT-NHNN dated December 30, 2022 of the State Bank of Vietnam guiding the one-way money transfer from Vietnam to abroad and payment and remittance for current transactions other of residents being organizations or individuals

The Circular stipulates cases of buying, transferring and bringing foreign currency abroad to serve the purposes of sponsoring and assisting organizations, including:

Buying, transferring and bringing foreign currency abroad for sponsorship and aid according to commitments and agreements between the State, the Government, and local authorities at all levels with foreign countries. Sponsorship and aid sources are funds from the budget or the money source of the donor or aid organization itself.

Buying and transferring foreign currency abroad to finance and aid in overcoming consequences of natural disasters, epidemics and wars. Funding and aid sources are voluntary contributions from domestic organizations and individuals and/or the funding sources themselves.

Buying and transferring foreign currency abroad to finance programs, funds and projects established by domestic and/or overseas organizations for the purpose of supporting and encouraging development in the following fields: : culture, education (scholarship funding), health. The funding source is the funding source of the sponsoring organization itself.

In addition, the circular also specifies cases of organizations buying and transferring money one-way abroad to serve other purposes.

This Circular takes effect from February 15, 2023

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.

CONTACT

Mr. Nguyen Ngoc Tri
General Director

0903.152.385

tri.nguyen@winwinaudit.com.vn

Ms. Mai Thi Tuyet Lan
Manager of Bookkeeping and Taxation
Department

0977.000.523

lan.mai@winwinaudit.com.vn

Mr. Pham Do Duc Phong
Manager of Audit and Review Department

0938.531.987

phong.pham@winwinaudit.com.vn

Mr. Nguyen Tan Sang
Manager of Transfer Pricing Department

0973.083.379

sang.nguyen@winwinaudit.com.vn



WINWIN AUDIT CO., LTD

Head Office:

WinWin Building, No. 2, D9 Str., Chanh Nghia Ward,
Thu Dau Mot City, Binh Duong Province, Viet Nam

Tel: 0274 3 818 525 **Fax:** 0274 3 818 526

HCM Branch:

139 Le Quang Dinh Str., 14 Ward, Binh Thanh District,
Ho Chi Minh City, Viet Nam

Tel: 0283 8 999 588 **Fax:** 0283 8 999 598