



WINWIN AUDIT

Newsletter 04/2023



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1. The Minister of Finance issued Circular 13/2023/TT-BTC dated February 28, 2023 guiding Decree 49/2022/ND-CP amending Decree 209/2013/ND-CP guiding the Tax Law added value has been amended according to Decree 12/2015/ND-CP, 100/2016/ND-CP and 146/2017/ND-CP and amendment to Circular 80/2021/TT-BTC.

For real estate transfer, the value-added tax calculation price shall comply with the provisions of Clause 1, Article 1 of Decree No. 49/2022/ND-CP dated July 29, 2022 of the Government.

Taxable prices for electricity production activities of the Electricity of Vietnam shall comply with the provisions of Clause 1, Article 1 of Decree No. 49/2022/ND-CP dated July 29, 2022 of the Government.

Business establishments are entitled to a refund of value-added tax on investment projects according to the provisions of Clause 3, Article 1 of Decree No. 49/2022/ND-CP dated July 29, 2022 of the Government.

For investment projects of business establishments in conditional business lines in the investment stage, according to the provisions of the investment law and specialized laws, which have been granted by a competent state agency. Business license for conditional business lines as prescribed in Clause 3, Article 1 of Decree No. 49/2022/ND-CP dated July 29, 2022 of the Government: A copy of one of the license forms or certificates or written certifications and approvals of conditional business lines or lines of investment

This Circular takes effect from April 14, 2023.

2. Decree No. 08/2023/ND-CP dated March 5, 2023 amending, supplementing and suspending the effect of a number of articles in the decrees regulating the offering and trading of corporate bonds (Corporate bonds)) individually in the domestic market and offering corporate bonds to the international market

Decree No. 08/2023/ND-CP amending and supplementing many new points on the responsibilities of bond issuers.

For bonds offered for sale in the domestic market, in case the issuing enterprise is unable to pay in full and on time the bond principal and interest in Vietnam dong according to the issuance plan announced to investors in accordance with the provisions of this Decree. specified in Article 17 of this Decree, enterprises may negotiate with bondholders to pay principal and interest of bonds due with other assets according to the following principles.

The issuer will be able to extend the bond's term up to a maximum of 2 years

Suspension of regulations on determining the status of professional securities investors as individuals and corporate credit rating

Decree No. 08/2023/ND-CP takes effect from the date of signing and promulgation.

3. Decree No. 10/2023/ND-CP dated April 3, 2023 of the Government amending and supplementing a number of articles of decrees guiding the implementation of the Land Law.

Accordingly, in Decree 10/2023/ND-CP, new regulations have been added as follows

- Adding regulations on auction of land use rights when the State allocates land with collection of land use levy or leases land
- Adding the order of land recovery in case of termination of operation of an investment project in accordance with regulations on investment.
- Adding regulations on the order and procedures for registration and issuance of certificates of land use rights and ownership of houses and other land-attached assets to recipients of land use rights transfer, purchase of houses or public works. construction process in housing developments and in real estate business projects other than housing developments
- Additional regulations on conditions for changing the use purpose of rice-growing land, protection forest land, and special-use forest land to another purpose for implementing investment projects
- Adding the order of land allocation and land lease for the case specified in Clause 3, Article 29 of the Law on Investment
- Time for calculation and collection of land rent in case of extension of land use term or adjustment of land use term.

This Decree takes effect from May 20, 2023

4. Decision No. 490/QĐ-BHXH dated March 28, 2023 Amending and supplementing a number of articles The process of collecting social insurance, health insurance, unemployment insurance, occupational accident and occupational disease insurance ; managing social insurance books and health insurance cards issued together with Decision No. 595/QĐ-BHXH dated April 14, 2017 by the General Director of Vietnam Social Insurance and amending and supplementing Article 1 of this Law. Decision No. 505/QĐ-BHXH dated March 27, 2020 of the General Director of Vietnam Social Insurance

From April 2023, all employers must pay unemployment insurance premiums and deduct employees' monthly wages to contribute at the same time to the Unemployment Insurance Fund.

In addition, Decision No. 490 also changed the deadline for making and sending reports on collection management, issuance of social insurance books and health insurance cards. Accordingly, the district social insurance shall send the monthly report to the provincial social insurance before the 5th of the following month; quarterly reports sent before the 10th of the first month of the following quarter; annual report submitted before January 25 of the following year.

Supplementing 28 forms on social insurance, health insurance and unemployment insurance from April 1, 2023.

This Decision takes effect from April 1, 2023; Clauses 9 of Article 2 and Clause 2 of Article 3 above shall be implemented at the time the Vietnam Social Security guides the software implementation.

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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