



# WINWIN AUDIT

Newsletter 10/2022



**Your Trust Our Value**



**1. Decree No. 65/2022/ND-CP dated September 16, 2022 amending and supplementing a number of articles of Decree No. 153/2020/ND-CP dated December 31, 2020 providing for sale and delivery Translating individual corporate bonds in the domestic market and offering corporate bonds to the international market.**

Decree No. 65/2022/ND-CP emphasizes that the purpose of bond issuance is to implement investment programs and projects, to restructure the enterprise's own debt or to issue bonds according to the provisions of law.

Enterprises must specify the issuance purpose in the issuance plan as prescribed in Article 13 of this Decree and disclose information to investors registering to buy bonds. The use of capital raised from the issuance of bonds by the enterprise must ensure the correct purposes according to the issuance plan and the content disclosed to investors.



1. Decree No. 65/2022/ND-CP dated September 16, 2022 amending and supplementing a number of articles of Decree No. 153/2020/ND-CP dated December 31, 2020 providing for sale and delivery Translating individual corporate bonds in the domestic market and offering corporate bonds to the international market.

09 new points of Decree No. 65/2022 on private placement of corporate bonds:

Modify the purpose of private corporate bond issuance;

Adding the principle of private corporate bond issuance;

Increase the par value of the domestic bond offering to VND 100,000,000;

Modify the bond distribution time of each individual bond offering;

Specify cases of early redemption of individual corporate bonds;

Correction of regulations on disclosure of information on results of private placement of corporate bonds;

Adding an extraordinary information disclosure event of the private bond issuer;

Amendment of the deadline for information disclosure on the results of the private placement of corporate bonds;

Issuing enterprises must repurchase bonds before the required maturity.

**This Decree takes effect from September 16, 2022.**



**2. Decision No. 1607/QĐ-NHNN dated September 22, 2022 on the maximum interest rate for deposits in Vietnam Dong of organizations and individuals at credit institutions, foreign bank branches according to regulations Decree No. 07/2014/TT-NHNN**

The maximum interest rate for deposits in Vietnam dong of organizations (except credit institutions, foreign bank branches) and individuals at credit institutions, foreign bank branches as prescribed in Circular No. Circular No. 07/2014/TT-NHNN dated March 17, 2014 as follows:

The maximum interest rate applicable to demand deposits and terms of less than 1 month is 0.5%/year.

The maximum interest rate applicable to deposits with a term from 1 month to less than 6 months is 5.0%/year; Particularly, People's Credit Funds and Microfinance Institutions apply the maximum interest rate for deposits with term from 1 month to less than 6 months at 5.5%/year.

This Decision takes effect from September 23, 2022 and replaces Decision No. 1729/QĐ-NHNN dated September 30, 2020.



### 3. Official Dispatch No.3805/TCHQ-TXNK dated September 14, 2022 on the treatment of EPE tax processing for domestic enterprises

a) For domestic enterprises:

Regarding import tax: In case an EPE receives processing for a domestic enterprise, when receiving products ordered to be processed from an EPE, the domestic enterprise must declare and pay import tax as prescribed in Clause 8, Article 16 of the Tax Law. export and import tax No. 107/2016/QH13, Clause 2, Article 22 of Decree No. 134/2016/ND-CP. The import tax calculation value is the processing rent, the value of the raw materials used in the processing provided by the EPE and the adjustments (if any) according to the provisions of Clause 3, Article 17 of Circular No. 39. /2015/TT-BTC. Not included in the dutiable value of supplies and raw materials that domestic enterprises send for processing at EPEs.

Regarding VAT: Domestic enterprises must declare and pay VAT at the VAT calculation price specified in Clause 2, Article 7 of Circular No. 219/2013/TT-BTC.



### 3. Official Dispatch No.3805/TCHQ-TXNK dated September 14, 2022 on the treatment of EPE tax processing for domestic enterprises

#### **b) For export processing companies**

Regarding VAT on processing services provided by EPEs to domestic enterprises: It is recommended to compare the provisions in Clause 7 Article 30 of Decree No. 82/2018/ND-CP dated May 22, 2018 (now Clause 7). 6 Article 26 of Decree No. 35/2022/ND-CP dated May 28, 2022 of the Government) clearly defining whether or not the processing activities of EPEs belong to goods trading and directly related activities. to buy and sell goods in Vietnam to apply the VAT policy in accordance with the law.

In case the processing activities of EPEs belong to goods trading activities and activities directly related to goods trading in Vietnam as prescribed in Clause 7 Article 30 of Decree No. 82/2018/ND-CP dated On May 22, 2018 (now Clause 6, Article 26 of Decree No. 35/2022/ND-CP dated May 28, 2022 of the Government), the EPE shall separately account and declare and pay VAT separately for family activities. above with the VAT rate of 10%.



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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