



# WINWIN AUDIT

Newsletter 10/2023



**Your Trust Our Value**

## 1. Official telegram No. 08/CD-TCT of October 5, 2023 on the implementation of Prime Minister's Decision No. 25/2023/QD-TTg on reducing land rent in 2023

In the official telegram No. 08/CD-TCT, the Director of the State Administration of Taxation requested tax authorities at all levels to carry out inspections of land leases or land leases issued by the state in accordance with the provisions of Decision No. 25/2023/QD-TTg. Organizations, units, enterprises, families and individuals that directly lease land in the form of annual land rent payments shall widely and fully publicize the content of the rent reduction policy.

Specifically, in each tax administration area, the tax authorities actively cooperated with news agencies, radio stations, television stations, VCCI branches/representative agencies... to organize and publicize the contents of Decision No. 25/2023/QD-TTg; prepare and implement Decision No. 25/2023/ Guidance document for decision No. QD-TTg; publish the guidance document on the tax bureau website and send the guidance document via email to organizations, units, enterprises, families and individuals that lease land from the state.

At the same time, the Director-General instructs all units to issue application documents for land rent reduction and exemption in 2023 according to Article 4 of Decision No. 25/2023/QD-TTg. In accordance with the provisions of the law, a decision is issued to reduce land rent.

## 1. Official telegram No. 08/CD-TCT of October 5, 2023 on the implementation of Prime Minister's Decision No. 25/2023/QD-TTg on reducing land rent in 2023

According to this, the land rent reduction and exemption situation decided by each province/municipality in accordance with No. 25/2023/QD-TTg will be summarized, and the taxpayer's land rent reduction and exemption information, the amount of land rent payable in 2023 and the adjusted late payment fee will be updated on the system. (if any).

If there is no more land rent to be paid in the next period, the overpaid tax must be offset or refunded in accordance with the provisions of the Tax Collection and Administration Law and other relevant laws.

The tax bureau prepares a report on the implementation of the Prime Minister's Decision No. 25/2023/QD-TTg (according to the attached appendix/form), specifically: implementation status, reduced amount of land rent, number of documents applied for, number of reduced documents, existence The number of documents (if any) and unresolved reasons, issues and suggestions for reduction (if any) should be submitted before April 30, 2024 to the Policy Department - General Administration of Taxation, Address No. 123 Lo Duc, Hai Ba Trung, Hanoi, also send electronic version via email: [nbgoc01@gdt.gov.vn](mailto:nbgoc01@gdt.gov.vn).

## 2. Notice No. 60/2023/TT-BTC of September 7, 2023, stipulating the rates, collection, payment, exemption and management of road motor vehicle registration and license issuance fees

### Adjustment of car and motorcycle registration fees in Hanoi and Ho Chi Minh City.

The fee limit is divided into three areas: I, II and III. Region I includes Hanoi and Ho Chi Minh City; Region II includes other centrally administered cities (Hai Phong, Da Nang, Can Tho), and Region III includes the remaining areas.

In Region I, the registration fee for cars with 9 passengers or less is VND 20,000,000 per car (the old rate was VND 2,000,000-20,000,000). The registration fee for tractor-trailer and semi-trailer is VND 200,000 each (old rate was VND 100,000-200,000).

For motorcycles worth VND 15,000,000 or less, the fee is VND 1,000,000 (old rate is VND 500,000 to VND 1,000,000); for motorcycles worth VND 15,000,000-40,000,000, the fee is VND 2,000,000; for motorcycles worth more than VND 40,000,000 A fee of VND 4,000,000 is required for the car.

For Zone II, the registration fee for cars with less than 9 seats remains unchanged at VND 1,000,000; similarly, for motorcycles worth less than VND 15,000,000 to more than VND 40,000,000, the fees are VND 200,000, 400,000 và 800,000 respectively. Area III remains as is.

**This notice will be effective from October 22, 2023.**

**3. The regulations agreed in No. 60/2023/ND-CP on August 16, 2023 concern the inspection and certification of the technical safety, quality and environmental protection of imported cars and imported parts in accordance with international treaties to which Vietnam is a party.**

Two situations in which cars are recalled

Effective from October 1, 2023, the government's regulations No. 60/2023/ND-CP dated August 16, 2023, regarding the technical, safety, quality and environmental requirements for imported automobiles and imported parts in accordance with international treaties to which Vietnam is a party. Protection is inspected and certified.

Among them, the cars that are subject to recall include:

Cars are recalled as announced by the manufacturer;

Cars were recalled at the request of inspection agencies. The recall request made by the inspection agency is based on specific evidence and reflects the results of information verification on the technical safety, quality and environmental protection of imported automobiles.

This agreement will come into effect on October 1, 2023, and will specifically apply to the following entities:

For parts: from the date of entry into force of this Agreement.

For cars: from 1 August 2025.

**4. Decree No. 70/2023/ND-CP of September 18, 2023, amending and supplementing various provisions of the Government's Decree No. 152/2020/ND-CP of December 30, 2020, regarding foreign workers working in Vietnam and regulations on the recruitment and management of Vietnamese workers working for foreign organizations and individuals in Vietnam**

**10 new points on foreign workers in Agreement No. 70/2023/ND-CP:**

Relax the requirements for foreign experts, managers, and technical workers;

Shorten the time limit for reporting the need to use foreign workers;

Changes to the authority to issue documents authorizing the use of foreign workers;

Changes in reporting requirements for the use of foreign workers;

Starting from 2024, labor recruitment notices will be published on [www.doe.gov.vn](http://www.doe.gov.vn);

Foreign workers working in multiple provinces and cities must report;

Supplementary situations where foreign workers do not need to apply for a work permit;

Allows the issuance of electronic work permits;

Supplementary occasions for re-issuance of work permits;

Repealing some provisions on the management of industrial zones and economic zones in accordance with Agreement No. 35/2022/ND-CP on the management of industrial zones and economic zones.

**This agreement will come into effect on September 18, 2023.**

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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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