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LAW BULLETIN

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VU THI THU HA

MANAGING PARTNER - ATS LAW FIRM



— WELCOME —

WORDS FROM MANAGING PARTNER

We are committed to providing an effective, reliable and responsive service to each of our clients.

Our approach is client-focused, solution-oriented and innovative. We have a dedicated and experienced team providing a comprehensive range of services to meet the needs of our clients.

We strive to do whatever it takes in order to resolve the legal issues that face clients, allowing them to minimize administrative overheads and focus on their core business activities.

ASSOCIATION – TRUST – SUCCESS

At ATS Law Firm, our deeds reflect our creed – to provide the very best professional legal services, and to gain and maintain our clients' trust and satisfaction

To become a top-level legal services provider on domestic and international matters, we have formed associations with many local, national and international organizations to exchange knowledge, experience and skills.

We pride ourselves on our ability to build client trust and support them in navigating applicable laws. We have a very high rate of success in accomplishing our clients' objectives, consistently exceeding expectations.



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Vietnam to increase the provision of benefits in kind for workers in dangerous environments

This is the notable content of Circular No. 24/2022/TT-BLDTBXH promulgated on November 30, 2022 on the provision of benefits in kind for workers in harmful and dangerous environments.

According to the Circular, the level of benefits in kind in the form of standard daily allowances converted into cash is as follows:

- Level 1: 13.000 VND (increased by 3.000 VND);
- Level 2: 20.000 VND (increased by 5.000 VND);
- Level 3: 26.000 VND (increased by 6.000 VND);
- Level 4: 32.000 VND (increased by 7.000 VND).

Regarding workers eligible for the benefits in kind, the specific benefit-in-kind level for each profession or work, as prescribed in Appendix I of Circular No. 24/2022/TT-BLDTBXH, is applied according to their corresponding work time as follows:

- If workers work for at least 50% of the normal work time of a work day, they receive the whole standard allowance;
- If workers work for less than 50% of the normal work time of a working day, they receive half of the standard allowance;
- If workers work for extra time, the benefit-in-kind allowance shall be increased corresponding to the extra hours following the above principle.

➤ [Circular No. 24/2022/TT-BLDTBXH](#)





Adjustment coefficient of salary for which social insurance premiums have been paid in 2023 is 1.00

On January 03, 2023, the Ministry of Labor, Invalids and Social Affairs issues Circular No. 01/2023/TT-BLDTBXH specifying coefficients for adjustment of monthly salaries and incomes for which social insurance premiums have been paid. Accordingly, monthly salary on which social insurance premiums are based which is adjusted in a year is equal to the total monthly salary on which social insurance premiums are based in a year multiplied by the coefficient for adjustment of salary for which social insurance premiums have been paid in the corresponding year.

Specifically, the coefficients for adjustment of salary for which social insurance premiums have been paid before 1995, in 2000, 2020, 2021 and 2022, 2023 are 5.26, 3.70, 1.05, 1.03 and 1.00, respectively.

Besides, the coefficients for adjustment of incomes for which social insurance premiums have been paid in 2008, 2015, 2019, 2020, 2021 and 2022, 2023 are 2.07, 1.23, 1.08, 1.05, 1.03 and 1.00, respectively.

This Circular takes effect from February 20, 2023.

➤ [Circular No. 01/2023/TT-BLDTBXH](#)

Build the remote healthcare consultation and support platform

On February 15, 2023, the Ministry of Health issues Decision No. 823/QĐ-BYT approving the Plan for deploying the remote healthcare consultation and support platform in 2023.

Specifically, to build the remote healthcare consultation and support platform (VTelehealth), including the video conferencing function, personal electronic health record management function and function of healthcare consulting support for all people through mobile applications.

At the same time, to integrate health information technology products on VTelehealth, including health information system (HIS), electronic medical records (EMR), laboratory information system (LIS), picture archiving and communication system (PACS), and telemedicine, etc.

In accordance with this Decision, in 2023, 100% public health facilities shall apply VTelehealth to operate their remote consultation, medical examination and treatment, concurrently, to help the people easily access medical examination and treatment services, reduce the load on health facilities at higher levels.

This Decision takes effect on the date of its signing.

➤ [Decision No. 823/QĐ-BYT](#)





Continue to pay the expenses for COVID-19 prevention and control

Resolution No. 80/2023/QH15 on continuing to implement a number of policies for COVID-19 prevention and control and use of certificates of free sale of drugs or drug materials, which expire from January 1, 2023, to December 31, 2024, is issued on January 09, 2023 by the National Assembly.

Accordingly, the payment of expenses for COVID-19 prevention and control to medical facilities and medical examination and treatment expenses for COVID-19 patients shall continue to comply with the provisions of Clause 2 Article 1 of Resolution No. 268/NQ-UBTVQH15 dated August 6, 2021, of the National Assembly Standing Committee, on allowing the Government to issue a resolution with a number of regulations different from the law to meet the requirements of COVID-19 prevention and control, Article 2, Clauses 1 and 2 Article 3, Clauses 1 and 2 Article 4, Article 8

of Resolution No. 12/2021/UBTVQH15 and detailed regulations and implementation guidelines.

Besides, goods stored at duty-free shops, warehouses of duty-free enterprises, goods stored in bonded warehouses of which the retention period has been prolonged under Resolution No. 10/2021/UBTVQH15 dated December 8, 2021, of the National Assembly Standing Committee, on prolongation of the period of goods retention at duty-free shops, warehouses of enterprises selling duty-free goods and bonded warehouses to meet requirements of COVID-19 prevention and control, shall continue to be retained from January 1, 2023, to the end of December 31, 2023, at the latest.

This Resolution takes effect from the date of its adoption.

➤ [Resolution No. 80/2023/QH15](#)

Personal data may be processed without the consent of the data subjects

On February 07, 2023, the Government issues Resolution No. 13/NQ-CP approving the dossier for formulation of the Decree on personal data protection.

Accordingly, the Government agrees that personal data shall be processed without the consent of the data subjects in the following cases:

- Firstly, protection of the data subjects' lives and health or others in an emergency situation. Personal Data Controller, Personal Data Processor, Personal Data Controller and Processor, Third Party shall be responsible for proving this case;
- Secondly, disclosure of personal data in accordance with the law;
- Thirdly, the processing of data by competent state agencies in the state of emergency on national defense, security, social order and

safety, big natural disasters, or dangerous pandemics; in case there occurs a risk threatening national security but not serious enough to declare a state of emergency; preventing riots and terrorism; preventing crimes and law violations according to the provisions of law;

- Fourthly, fulfillment of the contractual obligations of the data subjects with relevant agencies, organizations and individuals as prescribed by law; in service of the activities of state agencies as prescribed by specialized laws.

This Resolution takes effect on the date of its signing.

➤ [Resolution No. 13/NQ-CP](#)





Electricity generation price bracket applicable to transitional solar and wind power plants

On January 07, 2023, the Ministry of Industry and Trade issues Decision No. 21/QD-BCT on promulgating the electricity generation price bracket applicable to transitional solar power plants and wind power plants.

Accordingly, the ceiling price of the electricity generation price bracket (exclusive of VAT) applied to transitional solar power plants and wind power plants as follows:

- Ground solar power plant - 1,184.90 VND/kWh;
- Floating solar power plant - 1,508.27 VND/kWh;
- Onshore wind power plant - 1,587.12 VND/kWh;
- Offshore wind power plant - 1,815.95 VND/kWh.

Vietnam Electricity, transitional solar power and wind power generation units shall, based on the electricity generation price bracket, negotiate electricity generation prices according to regulations.

This Decision takes effect on the date of its signing.

➤ [Decision No. 21/QD-BCT](#)

TAX – FEE – CHARGE

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Reduce land rental and water surface rental for subject affected by Covid-19

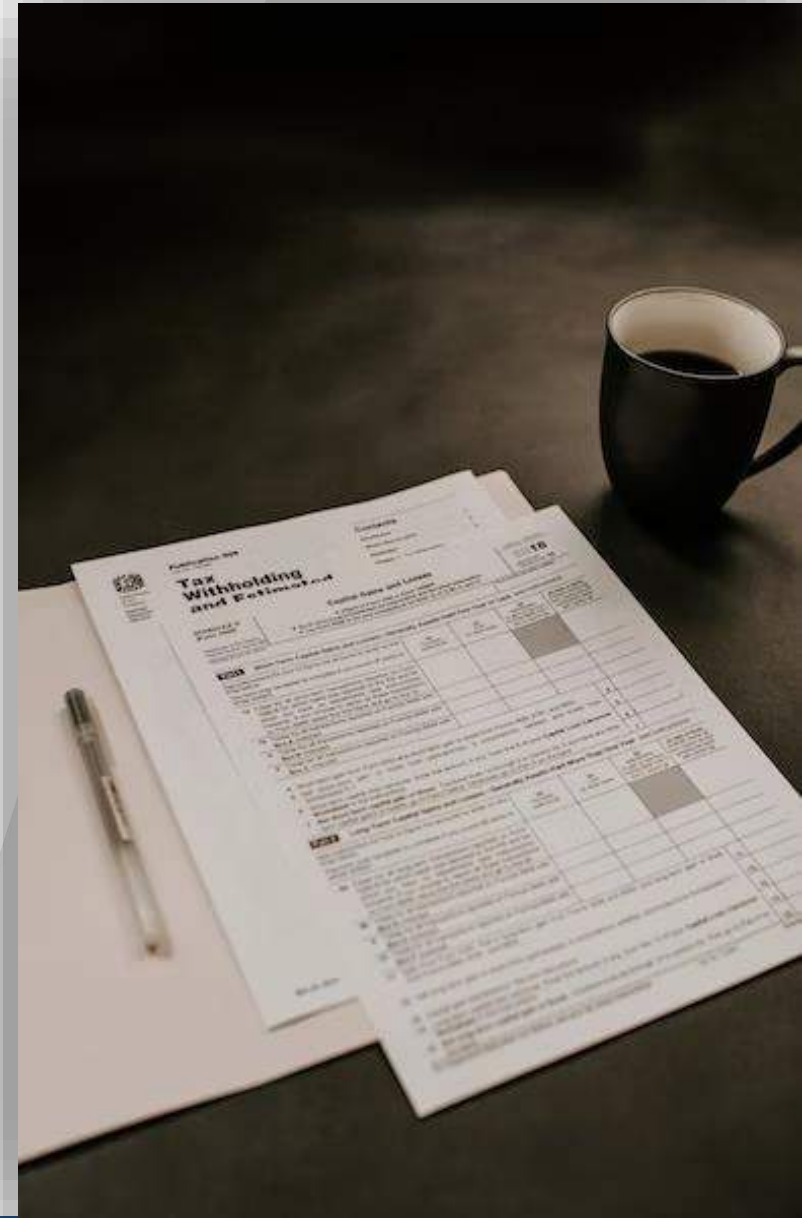
On January 31, 2023, the Prime Minister issues Decision No. 01/2023/QĐ-TTg on reduction of land rental and water surface rental for 2022 for subjects affected by the Covid-19 pandemic.

Accordingly, to reduce payable land rental or water surface rental by 30% for 2022 for land or Organizations, units, enterprises, households and individuals directly leasing land or water surface from the State with annual land rental and water surface rental payment under competent state agencies' decisions or contracts or certificates of land use rights and ownership of houses and other land-attached assets.

Besides, land rentals or water surface rentals shall not be reduced based on the remaining land rental or water surface rental amounts and late-payment interests (if any) of the years

preceding 2022. In case a land or water surface lessee is entitled to the prescribed land rental or water surface rental reduction, and/or the reduction of expenses for compensation and ground clearance as prescribed, a 30% reduction of land rental or water surface rental shall be calculated based on the land rental or water surface rental amount he/she/it has to pay (if any) after being eligible for the prescribed current land rental or water surface rental reduction and/or compensation and ground clearance deduction.

► [Decision No. 01/2023/QĐ-TTg](#)





Reduce 30% of land and water surface rentals for 2022 for subjects affected by Covid-19

Resolution No. 07/NQ-CP on reduction of land and water surface rentals for 2022 for subjects affected by the Covid-19 pandemic is issued on January 30, 2023 by the Government.

Accordingly, to reduce 30% of land and water surface rentals for 2022 for organizations, units, enterprises, households and individuals directly leasing land from the State with annual land rental payment under the competent state agencies' Decisions or Contracts or Certificates of land use rights and ownership of houses and other land-attached assets due to the impact of the Covid-19 pandemic.

As in the previous regulations (Resolution No. 11/NQ-CP dated January 30, 2022), the reduction of 30% of land and water surface rentals for 2022 shall only apply to organizations, units,

enterprises, households and individuals directly leasing land from the State with annual land rental payment under the competent state agencies' Decisions or Contracts or Certificates of land use rights and ownership of houses and other land-attached assets that have to suspend their business and production due to the impact of the Covid-19 pandemic.

The Ministry of Finance shall submit to the Prime Minister to promulgate a Decision on reducing land and water surface rentals according to the contents specified in Article 1 of this Resolution.

This Resolution takes effect on the date of its signing.

➤ [Resolution No. 07/NQ-CP](#)

TAX – FEE – CHARGE

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New regulation of Vietnam on the special preferential import tariff for the implementation of the RCEP Agreement

On December 30, 2022, the Government of Vietnam promulgated Decree No. 129/2022/ND-CP on Vietnam's special preferential import tariff for the implementation of the Regional Comprehensive Economic Partnership 2022-2027. Accordingly, guidelines on the special preferential import tariff rates are as follows:

(i) If goods imported from a signatory of the RCEP Agreement satisfy conditions prescribed in Decree No. 129/2022/ND-CP and do not have different RCEP tariff rates as Tariff Appendices promulgated with Decree No. 129/2022/ND-CP, it is possible to apply the RCEP tariff rate for such signatory.

(ii) If goods imported from a signatory of the RCEP Agreement satisfy conditions prescribed in Decree No. 129/2022/ND-CP and have different RCEP tariff rates as Tariff Appendices, the RCEP tariff rate is applied as follows:

- The tariff rate in the Tariff Appendix for a signatory identified as the origin country following current regulations of law;
- In case of failure to apply Point a of this Clause, the importer may make declarations following one of the following RCEP tariff rates: The maximum tariff rate in Tariff Appendices shall apply to the same goods originating from signatories of the RCEP Agreement, contributing materials, and having their origins used for producing import goods if the importer can provide solid grounds for the declared information; The maximum tariff rate in Tariff Appendices shall apply to the same goods originating from signatories of the RCEP Agreement.

► [Decree No. 129/2022/ND-CP](#)



OUR EXPERTISE

We are always at your service



Mergers & Acquisitions

We provide an end-to-end service to our clients, in cross-border as well as domestic M&A transactions, and are committed to providing pragmatic advice



Taxation

Our practice covers all types of taxes (commercial/sales, individual and VAT, among others) and we advise on matters ranging from compliance issues to the tax implications of particular transactions



Investment

We provide legal services to investors and foreign-invested enterprise. We always well understand the requirements of investors, financial institutions and stakeholders in large-scale investment projects in Vietnam.



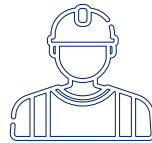
Litigation

We always discuss thoroughly with customers and review the provided documents to propose optimal solutions which is best protect the rights and legitimate interests of customers in each specific case.



Banking & Project Finance

We have the expertise necessary to properly handle the risks in financial and banking activities and provide services such as: identifying potential risks, loan contracts, mortgage contracts, establish internal procedures of the banks



Labour

Our diverse service range from consulting employee recruitment, employee benefits, performance evaluation, contract signing and termination, personal income tax, and human resource management to, resolving labor dispute



Civil Matters

We strive to assist our clients in resolving legal issues in the area of civil, land, marriage and family



Contracts & Agreements

We provide service on consulting and reviewing contracts and agreements, to support clients to negotiate with their partners, to protect their legal rights and interests to settle contractual dispute



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