

APRIL 2016

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QUANTITY OF UNMANUFACTURED TOBACCO IMPORTED

IN 2016 IS 48,620 TONS

This content is regulated under the Ministry of Industry and Trade's Circular No. 01/2016/TT-BCT dated January 05, 2016 prescribing the import of unmanufactured tobacco under 2016 tariff quota.

Specifically, the quantity of unmanufactured tobacco (HS Code 2401) imported under 2016 tariff quota is 48,620 tons, increasing by 2,315 tons compared with that of 2015; Import tariff quota is not applicable to unmanufactured tobacco originated from ASEAN countries. Unmanufactured tobacco import tariff quota shall be allocated to traders licensed for cigarette production by the Ministry of Industry and Trade that have the demand to use a specific rate of imported unmanufactured tobacco for cigarette production as certified by the Ministry of Industry and Trade.

This Circular takes effect from January 5, 2016, through December 31, 2016..

See more:

[Circular No. 01/2016/TT-BCT](#)

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APPLYING PREFERENTIAL IMPORT TARIFF FOR IMPORTS FROM KOREA

On December 16, 2015, the Ministry issued the Circular No. 201/2015/TT-BTC promulgating Vietnam's Special Preferential Import Tariff for implementation of the Vietnam Republic of Korea Free Trade Agreement during 2015 - 2018.

Payment of transaction forward transaction, forward transaction on swap transaction is the last day of the transaction term; if the date of payment is on the weekend or holidays, it shall be the following day. Customers' proposals of using Vietnam dong to purchase foreign currency before due date shall follow documents from 3 working days or more, permitted credit institutions shall only sell forward foreign currencies.

Accordingly, in 2016 - 2018, many goods imported from Korea shall be applied duty rate of 0%. To be eligible for the Vietnam-Korea Free Trade Agreement duty rates, imports must be imported from Korea to Vietnam; Being specified in the Special Preferential Import Tariff; Being transported directly from Korea to Vietnam under the Ministry of Industry and Trade's regulations; Complying with the rules of origin of goods in the Vietnam - Korea Free Trade Agreement and having a KV certificate of origin (abbreviated to C/O KV) as required by the Ministry of Industry and Trade.

This Circular takes effect on December 20, 2015.

See more:

[Circular No. 201/2015/TT-BTC](#)

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DEDUCT VAT OF GOODS AND SERVICES USED FOR THE SEARCH, EXPLORATION AND DEVELOPMENT OF OILFIELD

The input VAT of goods and services used for the search, exploration and development of oilfield to the first date of extraction or the first date of production shall be totally deducted is the content prescribed at the Circular No. 36/2016/TT-BTC dated February 26, 2016 of the Ministry of Finance guiding the implementation of the regulations on tax to organizations and individuals conducting the search, exploration and extraction of oil and gas according to regulation of the Law on Petroleum.

Where the petroleum contract does not detect the commercial oil and gas and terminates its effect by the decision of the competent level, the input VAT of goods and services used for the search, exploration and development of oilfield shall not be collected retrospectively.

Besides, the Circular also gives the way to determine the natural resources tax payable. In particular, the natural resources tax to the crude oil and natural gas is determined on the partially progressive basis of output of crude oil and natural gas extracted average daily of the total output of crude oil and natural gas actually extracted in each taxation period from the petroleum contract area, tax rate of natural resources tax and a number of days of actual extracted in the tax period. Provisional export tax is determined by equaling to Output of crude oil and natural gas exported multiplied by the Price for calculation of export tax and Percentage of provisional export tax.

This Circular takes effect on April 12, 2016 and applies to the tax period from 2016 onwards and applies to the shipments of crude oil or natural gas sold from January 01, 2016.

See more:

[Circular No. 36/2016/TT-BTC](#)

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INDIVIDUALS MAY ONLY MAKE OFFSHORE INDIRECT INVESTMENT IN THE FORM OF BONUS PROVISION OF STOCKS

Under the Decree No. 135/2015/ND-CP dated December 31, 2015 of the Government prescribing offshore indirect investment, individual investors who have the Vietnamese citizenship may only make offshore indirect investment in the form of participating in programs on bonus provision of overseas issued stocks.

Offshore indirect investment activities of economic institutions shall be carried out by the following methods: Offshore indirect investment dealing and offshore indirect investment trust. Accordingly, institutional dealers and trustees may make offshore indirect investment in the following forms: direct purchase and sale of securities and other valuable papers overseas; Investment through overseas purchase and sale of securities investment fund certificates or entrustment to other overseas intermediary financial institutions....

For capital sources for offshore indirect investment, institutional dealers (except commercial banks and general financial companies) may use the core foreign-currency balance of their accounts and foreign-currency amounts purchased from credit institutions or foreign bank branches licensed to provide foreign exchange services in Vietnam within their registered dealing limits certified by the State Bank of Vietnam for offshore indirect investment; Institutional truster (except commercial banks and general financial companies) may only use the core foreigncurrency balance of their accounts for offshore indirect investment in the form of trusting institutional trustees.

Particularly, investors may not use Vietnam-dong loans from credit institutions or foreign bank branches to purchase foreign currencies for offshore indirect investment.

This Decree takes effect on February 15, 2016.

See more:

[Decree No. 135/2015/ND-CP](#)

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ADJUSTMENT ON CLASSIFICATION OF PUBLIC INVESTMENT PROGRAMS AND PROJECTS

In accordance with the Decree No. 136/2015/ND-CP dated December 31, 2015 of the Government guiding the implementation of a number of articles of the Law on Public Investment, the first adjustment of the criterion of total investment may be considered only when the annual average consumer price index increases over 30% compared to that of 2015; Subsequent adjustments shall be considered only when the annual average consumer price index increases over 30% compared to that of the year of the previous adjustment.

The time of appraisal of prefeasibility study reports of group-A projects, investment policy proposal reports of programs, group-B and group-C projects, counting from the date the standing body of the appraisal council or agency in charge of appraisal receives a complete and valid dossier, for national target programs: 60 days at most; for target programs: 45 days at most; for group-A projects: 45 days at most; for group-B projects: 30 days at most; for group-C projects: 20 days at most. The time of appraisal of funding sources and fund balancing capability of programs and projects, counting from the date the appraisal agency receives a complete and valid dossier, for national target programs and target programs: 40 days at most; for group A projects: 30 days at most; for group B and group C projects: 15 days at most. The time of appraisal of investment policy and appraisal of funding sources and fund balancing capability shall be applied only to the appraisal stage prior to submission to authorities competent to decide on investment policy on public investment programs and projects.

When it is necessary to extend the time of appraisal of investment policy or funding sources and fund balancing capability, the agency in charge of appraisal or the standing body of the appraisal council shall propose the Prime Minister to decide on the extension of the time of appraisal of the prefeasibility study report of a national target program, target program or group-A project; notify the extension of the time of appraisal of the investment policy proposal report of a group-B or group-C project to the agency competent to decide on investment policy; and the extended time must not exceed the corresponding appraisal time.

This Decree takes effect on February 02, 2016.

See more:

[Decree No. 136/2015/ND-CP](#)

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ENCOURAGE PRIVATE INVESTMENT AND PUBLIC-PRIVATE PARTNERSHIP

The Prime Minister has signed the Decision No. 40/QD-TTg dated January 07, 2016 approving the Overall Strategy for international integration through 2020, with a vision toward 2030. International integration through 2030 aims to contribute strengthening the nation's aggregate strength; make best use of favorable international conditions to early build the country into a modern-oriented industrial one, and improve the people's living standards; and enhance the country's position and prestige in the world.

To achieve these above objectives, the Prime Minister assured to constantly improve the environment to attract foreign investment, associate attraction with supervision of the implementation process and ensure economic security and economic- social-environmental effectiveness. To accelerate the process of restructuring public investment and encourage private investment and public-private partnership activities; To raise competitiveness of the country, businesses and products; to strive to build national trademarks and brands that are globally prestigious; To speed up administrative reform and enhance effectiveness and effect of the state apparatus. To simplify administrative procedures and the process to settle administrative formalities, review and quickly abolish administrative procedures that are no longer appropriate; to forge ahead the building of the models of e-government and public administration service center so as to build an open, transparent and stable investment environment. During 2016-30, home-made goods will hold major shares of the domestic market. At the same time, to guide, encourage and create conditions for localities to reactively and actively integrate in the world so as to achieve their socio-economic development objectives; to boost cross-border integration between border areas and regions and neighboring countries; To develop and apply trade safeguards so as to protect lawful rights and interests of domestic businesses; to prioritize training of trade negotiators; to train lawyers knowledgeable about international law, proficient in foreign languages, and qualified to participate in international proceedings; to train consultants, accountants, auditors and business administrators of international levels...

This Decision takes effect on the signing date.

See more:

[Decision No. 40/QD-TTg](#)

INSURANCE

SUPPORT FOR VICTIMS OF OCCUPATIONAL ACCIDENTS OR DISEASES

From January 01, 2018, voluntary social insurance participants are entitled to the State's support of premiums in percentage (%) of monthly social insurance premiums based on the poverty line in rural areas as follows: 30%, for voluntary social insurance participants being members of poor households; 25%, for voluntary social insurance participants being members of households living just above the poverty line; 10%, for other persons. The support duration must depend on the actual period of voluntary social insurance participation of each person but must not exceed 10 years.

That is one of significant contents regulated under the Government's Decree No. 134/2015/ND-CP detailing a number of articles of the Law on Social Insurance regarding voluntary social insurance and this Decree takes effect from February 15, 2016. Besides, it is regulated that voluntary social insurance participants may make payment to the retirement and survivorship fund for every month; every 3 months; for every 6 months; for every 12 months; One-off payment for many subsequent years with each payment for not more than 5 years or one-off payment for the insufficient number of years, for social insurance participants who satisfy the condition on retirement age for pension enjoyment and whose insufficient period of social insurance premium payment is 10 years at most. The monthly premium payment level must equal 22% of the monthly income selected by voluntary social insurance participants. The monthly income selected by voluntary social insurance participants must at least equal the poverty line in rural areas as prescribed by the Prime Minister and must not exceed 20 times the basic salary level at the time of payment.

Moreover, voluntary social insurance participants may change the premium payment method or monthly income on which voluntary social insurance premiums are based only after having completed the premium payment method they previously selected. .

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ACCOUNTING DOCUMENTS WRITTEN MUST BE TRANSLATED INTO VIETNAMESE LANGUAGE

This is the content prescribed at the Circular No. 53/2016/TT-BTC dated March 21, 2016 of the Ministry of Finance on amending and supplementing a number of articles of the Circular No. 200/2014/TT-BTC dated December 22, 2014 of the Ministry of finance guiding the corporate accounting system.

In particular, the accounting documents written in foreign language, when being used to record in accounting books in Vietnam, must be translated into Vietnamese language. The documents which are seldom generated or generated many times but different content must be translated all contents of accounting documents. For the documents which are generated many times with the same content, the first copy must be translated all, from the second copy onwards, only essential contents are translated such as name of document, name of making unit and person, name of receiving unit and person, economic content of document, title of document signer....The translator must sign, specify full name and take responsibility for the contents translated into Vietnamese. The copy of translated document must be attached to the original copy in foreign language.

The documents with attached documents such as contract, dossier with attached payment documents, dossier of investment project, finalization report and other relevant documents shall not have to be translated into Vietnamese language unless required by the competent state authority. On accounting principles, the Circular prescribes that upon disposal or sale of trading securities (taking into account each class of securities), the prime cost of trading securities is determined by one of the methods of first in first out or weighted average. The enterprises must apply the consistent method to choose and calculate the prime cost of trading securities in financial year. In case of change of method for calculation of prime cost of trading securities, the enterprises must make presentation and explanation in accordance with the accounting standards.

This Circular takes effect on the signing date for circulation and application for the financial year starting on or after January 01, 2016.

See more:

[Circular No. 53/2016/TT-BTC](#)

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INTEREST RATE OF THE DEVELOPMENT FUND OF SMES

The Ministry of Finance has just issued the Circular No. 37/2016/TT-BTC dated February 29, 2016 prescribing interest rate of the Development Fund of small-and medium sized enterprises.

In accordance with this Circular, Interest rate for short term loans that are under 01 year (not including working capital) is 5.5%/year. Interest rate for long term and medium term is 7.0%/year. This interest rate shall be applied for disbursement of small-and medium sized enterprises since April 15, 2016.

This Circular takes effect on April 15, 2016.

See more:

[Circular No. 37/2016/TT-BTC](#)

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A CREDIT INSTITUTIONS ONLY TAKES DIRECT FOREIGN CURRENCY RECEIPT AND PAYMENT ACTIVITIES OF ECONOMIC ORGANIZATIONS

This is one of the most principles prescribed at the Circular No. 34/2015/TT-NHNN dated December 31, 2015 of the State Bank of Vietnam guiding the provision of foreign currency receipt and payment services.

Apart from above regulations, economic organizations directly receiving and paying foreign currencies may only authorize credit institutions but not other economic organizations to act as foreign currency payment agents. Economic organizations and credit institutions acting as foreign currency payment agents may not authorize payment activities to other economic organizations and credit institutions. A credit institution or an economic organization may act as a foreign currency payment agent for one or more than one licensed credit institution. A credit institution may act as a foreign currency payment agent for an economic organization.

This Circular also requires that before March 02, 2017, economic organizations and credit institutions that have been granted foreign currency payment agent registration certificates or foreign currency receipt and payment service provision licenses shall convert them to written approvals of foreign currency payment agent registration or written approvals of direct foreign currency receipt and payment in accordance to this Circular. If past the above time limit, economic organizations and credit institutions still fail to convert or are not permitted for conversion because of failing to fully meet the conditions, they shall terminate acting as foreign currency payment agents or direct foreign currency receipt and payment activities.

This Circular takes effect on March 01, 2016.

See more:

[Circular No. 34/2015/TT-NHNN](#)



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