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TAX LAW

New regulation on taxation for enterprises having related-party transactions

On 5 November 2020, the Government issued Decree No. 132/2020/ND-CP, on taxation for enterprises having related-party transactions (“Decree 132”), replacing Decree No. 20/2017/ND-CP dated 24 February 2017 (“Decree 20”) and Decree No. 68/2020/ND-CP dated 24 June 2020 (“Decree 68”).

This Decree includes 4 Chapters - 23 Clauses, with some new points. In this legal news, some important policy changes which have material effects on compliance with the regulations on related-party transaction pricing in Vietnam should be borne in mind, specifically as follows:

No guiding Circular for Decree 132, unlike Decree 20

In order to ensure the convenience of taxpayers and tax authorities in the implementation as well as to improve the legality, the Ministry of Finance and the General Department of Taxation have studied and transferred the contents of guidance in Circular No. 41/2017/TT-BTC dated April 28, 2017 guiding Decree 20 to Decree 132.

Additional subjects identified as a related-party

The new Decree applies to organizations producing and trading goods and services (collectively referred to as "taxpayers") that pay corporate income tax (CIT) having transactions with parties with related relationship.

Related parties are parties having relationship of either of two followings: (a) A party is directly or indirectly involved in the management, control of, contribution of capital to, or investment in, the other party; (b) Parties are directly or indirectly under the management, control of, contribution of capital, or investment, by the other party.

Decree 132 specified that the above-mentioned related parties include: An enterprise holds directly or indirectly at least 25% of the other enterprise’s equity; Both related enterprises own at least 25% of the equity in which a third party holds directly or indirectly; An enterprise is the shareholder having the largest ownership interest in the other enterprise, or holds directly or indirectly in at least 10% of total share capital of the other enterprise; An enterprise guarantees or offers another enterprise a loan in any form (even including third-party loans guaranteed by financing sources of related parties and financial transactions of same or similar nature) to the extent that the loan

amount equals at least 25% of equity of the borrowing enterprise and accounts for more than 50% of total medium and long term debts of the borrowing enterprise.

The related party may also be an enterprise appointing a member of the executive board responsible for the leadership or control of another enterprise provided that the number of members appointed by the former accounts for more than 50% of total number of members of the executive board responsible for the leadership or control of the latter; or a member appointed by the former has the right to decide financial policies or business activities of the latter; Both related enterprises appoint more than 50% of membership of the executive board or have one member of the executive board being authorized to decide financial policies or business activities appointed by a third party.

Another case is that both enterprises are managed or controlled in terms of their personnel, financial and business activities by individuals in one of the following relationships: wife, husband, natural/foster father, natural/foster child, natural/foster older/younger sibling, brother/sister-in-law, maternal/paternal grandfather/grandmother, maternal/paternal grandchild, and maternal/paternal aunt, uncle and nibling.

Both business entities have transactions, either between their head offices and permanent establishments or between permanent establishments of overseas entities or individuals; Enterprises are put under control of one individual through either his/her capital participation into that enterprise or his/her direct involvement in the administration of that enterprise; In other cases where an enterprise is managed, controlled or decided actually by the other enterprise's business activities; A related enterprise has the disposition or acquisition transaction arisen in at least 25% of their equity within a tax period; the borrowing or lending transaction in at least 10% of their equity arisen at the time falling within a tax period with an individual managing or controlling the enterprise, or with any person in one of the above relationships are also considered related party transaction.

In comparison with Decree 20, Decree 132 has added further subjects identified as related parties as follows:

“Both enterprises are managed or controlled in terms of their personnel, financial and business activities by individuals in one of the following relationships [...], stepfather, stepmother, parents-in-law; [...], stepchildren, daughter-in-law, son-in-law; [...] natural/foster older/younger sibling, brother/sister-in-law;”

“A related enterprise has the disposition or acquisition transaction in at least 25% of their equity arisen within a tax period; the borrowing or lending transaction in at least 10% of their equity made at the time falling within a tax period with a person managing or controlling the enterprise, or with an individual in one of the relationships in point g of this clause.”

Therefore, Decree 132 clearly and fully specifies cases of related party transaction, which creates a legal basis for taxation for this type of business.

Narrowing “Arm’s length range”

Decree 132 provides principles, methods and order of determining factors constituting the price of related-party transaction; rights and obligations of taxpayers in determining transfer pricing and declaration procedures; responsibilities of the State agencies in tax administration for taxpayers with related-party transactions.

Related party transactions covered by the new Decree comprise those such as purchase, sale, bartering, renting, leasing out, borrowing, lending, transfer or disposal of commodities, provision of services; financial borrowing, lending, financial services, financial guarantee and other financial instruments; purchase, sale, bartering, renting, leasing out, borrowing, lending, transfer or disposition of tangible assets, intangible assets and agreement on purchase, sale and sharing of resources such as assets, capital, labour and sharing of costs between related parties, except business transactions in goods and services subject to price adjustments by the State in accordance with the law on prices.

In the effective period of Decree 20 and guidelines documents, as well as the previous regulations, the statistical method applying the quartile function, from the 25th percentile to the 75th percentile, is used to determine the standard arm’s length range.

In Decree 132, the standard arm’s length range is determined from the 35th percentile to the 75th percentile. Specifically, the lower bound of the standard arm’s length is increased from the 25th percentile to the 35th percentile.

Taxpayers required to provide documentation for pricing related-party transaction

In principle, taxpayers with related-party transaction must exclude factors that reduce the tax liability controlled and affected by the related-party relationship in order to declare and determine tax obligations for related-party transaction equivalent to independent transactions under the same conditions.

Tax authorities manage, check, and inspect the price of related-party transaction declared by taxpayers under the principle of independent transactions and the nature of operation, transaction determining the corresponding tax obligations to the value created from the nature of transaction, production and business activities of the taxpayers; do not recognize related-party transactions that do not follow the principle of independent transactions, which reduce the tax liability of enterprises to the State

budget and make price adjustment to such related-party transaction to accurately determine the tax obligations in accordance with this Decree.

Under Decree 132, taxpayers are responsible for providing fully, accurately and be responsible before the law for information and documents in dossiers determining the price of related-party transaction at the request of tax authorities during consultation before conducting an inspection or examination. The deadline to provide dossiers determining the price of related-party transaction does not exceed 30 working days after receiving the tax authority's request. In case taxpayers have a legitimate reason, the time limit for providing such dossier is extended once and shall not be extended more than 15 working days.

Broadening concept of Commercial Database

Decree 132 extends the scope of collecting financial and economic data sources for comparative analysis to commercial databases of business organizations providing stored, standardized and updated source of information.

In the past, comparative data sources were limited to those provided by information trading organizations from publicly available sources.

Regulations on Cross-country earnings reports ensure convenience for taxpayers and Vietnam's commitment upon participating in OECD BEPS forum, in accordance with Vietnam's context.

Decree 132 supplemented in Clause 5 of Article 18 New rules relating to the preparation and archive of Cross-country Profit Report, specifically as follows:

- (a) Change of deadline to submit Cross-country Profit Report in the case where taxpayer is the supreme parent company in Vietnam (have global consolidated revenue in the tax period of VND18,000 billion or more): 12 months at the latest after the fiscal year end date of the ultimate parent company (Point a, Clause 5). Decree 20 previously provided that taxpayers must prepare Cross-country Profit Report in the Dossier determining the price of related-party transaction made before the annual CIT finalization declaration.
- (b) Additional provisions on the following cases:
 - (i) Ultimate parent company overseas appoints an organization to file on its behalf Cross-country Profit Report to the local tax authority (Point c, Clause 5);
 - (ii) The tax authority shall automatically exchange information as committed in International Agreements when taxpayers with overseas Ultimate parent company must submit a Cross-country Profit Report in

- accordance with the regulations of the country of residence (Point d, Clause 5);
- (iii) Comply with international tax treaty if taxpayers with Ultimate parent company are not required to submit Cross-country Profit Report according to the regulations of the country of residence (Point dd, Clause 5).

Decree 20 previously stipulated that taxpayers in Vietnam having ultimate parent companies overseas are obligated to store and provide to the tax authority Ultimate parent companies' Cross-country Profit Reports and at the same time when they submit the CIT finalization declarations.

Decree 132's new regulations in accordance with the international practice which ensure compliance with commitments when participating in the BEPS forum, are: Cross-country Profit Report is received in the form of automatic information exchange if two countries' competent authorities have signed an agreement. Taxpayers are only required to provide them in case the two countries' competent authorities do not sign any agreement.

However, at the present time, there are still many points regarding taxpayers' obligations with respect to Cross-country Profit Report need to be further clarified.

The deadline to provide the dossier determining the price of related-party transaction when the tax authority does an inspection and examination

Under Decree 132, the deadline for providing the dossier determining the price of related-party transaction during the inspection process will be determined in accordance with the Law on Inspection.

Regulations on controlling interest expenses

Decree 132 specifically determines the cost of tax calculation applicable to businesses with related-party transaction, in which:

- (a) Maintaining an interest expense ceiling of 30% for related-party transaction

Inheriting the provisions of Decree 68, Decree 132 continues to maintain the regulation on ceiling interest expenses after deducting interest on deposits and loans; deductible for related-party transactions at 30% of net EBITDA as well as for forward non-deductible interest expenses for the next 5 years or regulations apply retroactively for the period of years 2017-2018.

Specifically, the Decree specifies the total deductible interest expenses when determining taxable income for business related-party transaction:

- (i) Total interest expense after deducting deposit interest and loan interest arising in the period of taxpayers is deducted when determining taxable income of corporate income tax does not exceed 30% of total net profit from business in the period plus interest expenses after deducting deposit interest and loan interest incurred in the period plus depreciation cost incurred in the period of taxpayers;
 - (ii) Non-deductible interest expense is transferred to the next tax period when determining total deductible interest expenses in case the total deductible interest expense of the next tax period is less than 30 %. The time to transfer loan interest expenses is continuous not exceeding 5 years from the year following the year the interest expense is not deducted.
- (b) Expand the subjects of exclusion to apply the rule of deductible interest expense limits when determining taxable income of corporate income tax.

Decree 132 expands the subjects of the exclusion of loan interest expense limits, whereby the control of interest expenses not exceeding 30% does not apply to loans of taxpayers that are credit institutions as defined in the Law on Credit Institutions; insurance companies as defined in Law on Insurance Business as specified in Decree 20, and also those including “*ODA loans and concessional loans of the Government which are granted to enterprises in the on-lending form; loans intended for implementing national target programs (including new rural area development programs and sustainable poverty reduction programs); loans invested in programs or projects for implementation of the State social welfare policies (e.g. resettlement housing, worker or student housing and social housing, and other social welfare projects or programs)*”.

Taxpayers declare interest expense ratio in the tax period according to Appendix I issued with this Decree.

The Decree also clearly stipulates that the costs of related-party transaction that are incompatible with the nature of the independent transaction or do not contribute to the generation of revenue and income for taxpayers' production and business activities are not included in the deductible fee when determining taxable income for the period, which are the following expenses:

Firstly, the expenses paid to the related-party for not performing any production or business activities related to the business lines of taxpayers; has no rights or obligations related to property, goods or services provided to taxpayers;

Second, the expenses paid to the related party having production and business activities but the size of assets, number of employees and production and business functions are not commensurate with the transaction value that the related party received from taxpayers;

Thirdly, the expenses paid to the related party that is a resident of a country or territory do not collect CIT, do not contribute to the creation of revenue or added value for the production and business activities of taxpayers.

The new Decree also regulates the cases where taxpayers are exempted from declaring and preparing the dossier determining the price of related-party transaction only when arisen with affiliated parties who are CIT payers in Vietnam, at the same CIT rate with taxpayers and neither party is eligible for CIT incentives during the tax period; taxpayers are responsible for declaring the value of related-party transactions but are exempted from preparing a dossier determining the price related-party transaction in case there is a related-party transaction but the total revenue arising of the tax period is less than VND50 billion and the total value of all related-party transactions arising in the tax period is less than VND30 billion; taxpayers who have signed an Agreement on Tax Determination Method in advance shall submit the Annual Report in accordance with the laws on Prior Agreement on Tax Determination Method.

Taxpayers conduct business with simple functions, incur no revenue or costs from exploiting and using intangible assets with a turnover of less than VND200 billion, applying net profit margin without subtracting interest costs and corporate income tax (excluding the difference between financial income and operating expenses) on net revenue, including distribution sectors of 5% or more; production from 10% or more; processing from 15% or more.

It can be seen that Decree 132 has regulated taxpayers with small scale, low transfer risk with a simplified mechanism in declaring and determining related-party transaction prices to reduce compliance cost burden for both businesses and tax authorities; at the same time, it has expanded the subject of exemption, that is social housing, addressing the situation that social housing enterprises with small-capital businesses have to borrow from other preferential loans; In addition, the Decree also amends the regulation on declaration of Cross-country Profit Report in accordance with international commitments at BEPS forums to which Vietnam is a member.

The new Decree also ensures the correct determination of CIT obligations, avoids the State budget revenue loss, by providing conditions on which service charges paid to a related party will be deductible from taxable expenses in

taxation period and service charges are not deductible when determining taxable income.

According to experts, Decree 132 promulgated to regulate taxation for related-party transactions, will create more advantages for businesses, especially in the current difficult situation of the economy. As net interest expense deductible when determining taxable income does not exceed 30% of total net profit from public business activities with net interest expense and amortization expense, the controlling limit has thus been kept at 30% and the concept of interest expenses has been changed to net interest expenses (total interest expenses minus deposit and loan interests).

The regulations on related-party transaction price management revised in accordance with the Law on Tax Administration

The new Decree's contents regulating related-party transaction price are revised accordingly and consistently with the Law on Tax Administration No. 38/2019/QH14 passed by the National Assembly on 13 June 2019.

Effectiveness

Decree 132 shall enter into force on 20 December 2020 and take effect from the corporate income tax term of 2020. However, it is not yet clear how this Decree will be implemented for units applying the fiscal year that does not coincide with the calendar year, namely the fiscal year ending in the 2020 calendar year.

Other Sectors:**Finance**

- Resolution No. 189/NQ-CP dated 31 December 2020 of the Government, on signing the ASEAN - EU Financial Agreement on ASEAN smart green cities.
- Decree No. 147/2020/ND-CP dated 18 December 2020, regulating organization and operations of the local investment and development fund.
- Decision No. 2178/QD-BTC dated 25 December 2020 of the Ministry of Finance, promulgating a list of periodic reports in the Banking and finance sector under the management of the Ministry of Finance.
- Decision No. 2163/QD-BTC dated 23 December 2020 of the Ministry of Finance, publishing cancelled administrative procedures in the field of public property management within the scope of management functions of the Ministry of Finance.
- Decision No. 2182/QD-TTg dated 21 December 2020 of the Prime Minister, on the list of the State secrets in the Banking sector.
- Decision No. 2140/QD-BTC dated 21 December 2020 of the Ministry of Finance, promulgating the Regulation on management and use of digital certificates and digital signatures of the Ministry of Finance.
- Circular No. 114/2020/TT-BTC dated 30 December 2020 of the Minister of Finance, amending Circular No. 12/2018/TT-BTC, providing guidelines for financial supervision over and evaluation of the State capital investment efficiency in credit institutions with 100% of the charter capital owned by the State and credit institutions with over 50% of the charter capital owned by the State.
- Circular No. 108/2020/TT-BTC dated 21 December 2020 of the Ministry of Finance, amending Circular No. 45/2017/TT-BTC on the framework of remuneration for asset auction services in accordance with the Law Property Auction.

Banking

- Decision No. 2158/QD-NHNN dated 17 December 2020 of the State Bank of Vietnam, on amendments to Circular No. 16/2020/TT-NHNN amending Circular No. 23/2014/TT-NHNN, providing guidelines for opening and use of a payment account at a payment service supplier.

- Decision No. 2134/QD-NHNN dated 11 December 2020 of the State Bank of Vietnam, publishing the amended and supplemented administrative procedures in the field of banking information technology activities implemented at the single-window division within the scope of management functions of the State Bank of Vietnam.
- Decision No. 2044/QD-NHNN dated 01 December 2020 of the State Bank of Vietnam, publishing amended administrative procedures in the field of banking establishment and operation performed at the single-window division within the scope of management functions of the State Bank of Vietnam.
- Circular No. 23/2020/TT-NHNN dated 31 December 2020 of the State Bank of Vietnam, on regulating prudent ratios and limits in the operations of non-bank credit institutions.
- Circular No. 22/2020/TT-NHNN dated 31 December 2020 of the State Bank of Vietnam, amending Circular No. 19/2016/TT-NHNN on banking card operations.
- Circular No. 20/2020/TT-NHNN dated 31 December 2020 of the State Bank of Vietnam, on amendments to Circular No. 47/2014/TT-NHNN providing technical requirements for safety and security for equipment and facilities serving payments by bank card.
- Circular No. 19/2020/TT-NHNN dated 30 December 2020 of the State Bank of Vietnam, amending Circular No. 26/2013/TT-NHNN on the table of fees applicable to payment services through the State Bank of Vietnam.
- Circular No. 18/2020/TT-NHNN dated 30 December 2020 of the Governor of the State Bank of Vietnam, cancelling legal documents.
- Circular No. 17/2020/TT-NHNN dated 14 December 2020 of the State Bank of Vietnam, on amendments to Circular No. 33/2013/TT-NHNN providing guidelines for approval procedures for foreign currency cash export and import activities of authorized banks.
- Circular No. 16/2020/TT-NHNN dated 04 December 2020 of the State Bank of Vietnam, on amendments to Circular No. 23/2014/TT-NHNN providing guidelines for opening and use of payment account at payment service supplier.

Securities

- Decree No. 158/2020/ND-CP dated 31 December 2020, on derivative securities and derivative securities market.

- Decree No. 156/2020/ND-CP dated 31 December 2020, providing for the sanctioning of administrative violations in the field of securities and securities market.
- Decree No. 155/2020/ND-CP dated 31 December 2020, providing guidelines for the Law on Securities.
- Decree No. 153/2020/ND-CP dated 31 December 2020, regulating private offering of and trade in corporate bonds in the domestic markets and offering of corporate bonds to international markets.
- Decision No. 37/2020/QD-TTg dated 23 December 2020 of the Prime Minister, on establishment, organization and operations of the Vietnam Stock Exchange.
- Circular No. 120/2020/TT-BTC dated 31 December 2020 of the Minister of Finance, regulating the trade in listed stocks, transaction registration and fund certificates, corporate bonds, and covered warrants listed on the stock exchange system.
- Circular No. 119/2020/TT-BTC dated 31 December 2020 of the Minister of Finance, on activities of registration, depository, clearing and settlement of securities transactions.

Taxation

- Resolution No. 1148/2020/UBTVQH14 dated 21 December 2020 of the National Assembly's Standing Committee, amending Sub-Section 2, Section 1 of the Environmental Protection Tariff specified in Clause 1, Article 1 of Resolution No.579/2018/UBTVQH14 on the Environmental Protection Tariff, as amended by Resolution No. 979/2020/UBTVQH14.
- Decree No. 146/2020/ND-CP dated 18 December 2020, amending Article 5 of Decree No. 20/2011/ND-CP, providing guidelines for Resolution No.55/2010/QH12, on exemption from and reduction of agricultural land use tax.
- Decision No. 2138/QD-BTC dated 18 December 2020 of the Ministry of Finance, on a list of imported components for the manufacture of ventilators that are exempt from import tax for COVID-19 pandemic prevention and control.
- Circular No. 105/2020/TT-BTC dated 03 December 2020 of Minister of Ministry of Finance, providing guidelines for tax registration.

Trade

- Resolution No. 190/NQ-CP dated 31 December 2020 of the Government, on the provisional application of the Free Trade Agreement between Vietnam and the United Kingdom.
- Resolution No. 188/NQ-CP dated 29 December 2020 of the Government, on the execution of the Free Trade Agreement between Vietnam and the United Kingdom (UKVFTA).
- Decision No. 3460/QD-BCT dated 25 December 2020 of the Minister of Industry and Trade, on addition to the list of domestically-produced machineries, equipment, supplies and raw materials.
- Decision No. 2081/QD-BTC dated 9 December 2020 of the Ministry of Finance, publishing cancelled administrative procedures in the field of customs within the scope of management functions of the Ministry of Finance.
- Circular No. 54/2020/TT-BCT dated 31 December 2020 of the Ministry of Industry and Trade, on amendments to Circular No. 18/2019/TT-BCT on public services of Market management force and Circular No. 20/2019/TT-BCT providing for internal inspection of law observance in public services of the Market management force.
- Circular No. 53/2020/TT-BCT dated 31 December 2020 of the Ministry of Industry and Trade, on amendments to Circular No. 57/2018/TT-BCT, providing guidelines for tobacco business-related Decrees.
- Circular No. 06/2020/TT-BTP dated 17 December 2020 of the Ministry of Justice, on amendments to Circular No. 08/2018/TT-BTP, providing guidelines for registration, provision of information on security measures, contracts and exchange of information on registration of security measures at Transactions and assets registration centres of the National Registration Agency for Secured Transactions directly under the Ministry of Justice.
- Circular No. 43/2020/TT-BCT dated 04 December 2020 of Ministry of Industry and Trade, providing for import of raw tobacco under the 2021 tariff quota.

Labour

- Decree No. 152/2020/ND-CP dated 30 December 2020, on foreign employees working in Vietnam, and recruitment and management of Vietnamese employees working for foreign organizations and individuals in Vietnam.

- Decree No. 145/2020/ND-CP dated 14 December 2020, providing guidelines for the Labour Code with respect to working conditions and labour relations.
- Decision No. 2288/QD-TTg dated 31 December 2020 of the Prime Minister, on a List of the State secrets of Vietnam Trade Union.
- Decision No. 5561/QD-UBND dated 8 December 2020 of the People's Committee of Hanoi, publishing the list of amended or cancelled administrative procedures in the field of Labour, war invalids and social affairs under the jurisdiction of the district-level People's Committees in the area of Hanoi.
- Decision No. 1666/QD-BHXH dated 03 December 2020 of Vietnam Social Security, on the template for health insurance card.

Health

- Resolution No. 181/NQ-CP dated 22 December 2020 of the Government, on the execution of the ASEAN Legal Framework Agreement on Food Safety.
- Decision No. 5631/QD-BYT dated 31 December 2020 of the Ministry of Health, on the document "Instructions for implementing management of use of antibiotics in hospitals".
- Decision No. 5614/QD-BYT dated 31 December 2020 of the Ministry of Health, on applying the national “single-window” mechanism to 04 administrative procedures in the pharmaceutical sector.
- Decision No. 5481/QD-BYT dated 30 December 2020 of the Ministry of Health, on professional document "Guidelines for diagnosis and treatment of type 2 diabetes".
- Decision No. 5480/QD-BYT dated 30 December 2020 of the Ministry of Health, on professional document “Guidelines for the technical process of traditional medicine”.
- Decision No. 5444/QD-BYT dated 28 December 2020 of the Ministry of Health, publishing the administrative procedures in the field of preventive medicine under the management functions of the Ministry of Health.
- Decision No. 5372/QD-BYT dated 24 December 2020 of the Ministry of Health, on Guidelines for monitoring severe viral pneumonia.
- Decision No. 5338/QD-BYT dated 23 December 2020 of the Ministry of Health, on the contents of hospital quality inspection and evaluation, and survey of patient satisfaction and medical staff in 2020.

- Decision No. 5333/QD-BYT dated 23 December 2020 of the Ministry of Health, on professional document "Primary prevention of cardiovascular disease".
- Decision No. 5332/QD-BYT dated 23 December 2020 of the Ministry of Health, on professional document "Practice of diagnosis and treatment of coronary artery disease".
- Decision No. 5331/QD-BYT dated 23 December 2020 of the Ministry of Health, on the professional document "Guidelines for diagnosis and management of brain stroke".
- Decision No. 5316/QD-BYT dated 22 December 2020 of the Ministry of Health, approving the program of health digital change up to 2025, with an orientation to 2030.
- Decision No. 5238/QD-BYT dated 16 December 2020 of Ministry of Health, on staffing levels temporarily applied in medical consultation and treatment, and remote diagnosis.
- Decision No. 5237/QD-BYT dated 16 December 2020 of Ministry of Health, on a list of services temporarily applied in medical consultation and treatment, and remote diagnosis.
- Decision No. 1763/QD-TCKT dated 14 December 2020 of General Statistics Office, on the Plan of National survey on risk factors for non-contagious diseases in 2020.
- Decision No. 5188/QD-BYT dated 14 December 2020 of the Ministry of Health, promulgating Guidance on prevention and control of SARS-CoV-2 infection in medical examination and treatment establishments.
- Decision No. 5154/QD-BYT dated 11 December 2020 of the Ministry of Health, on plan of HIV pre-exposure prophylaxis with HIV antiretroviral medicines (PrEP) for the period of 2021-2025.
- Decision No. 1999/QD-TTg dated 07 December 2020 of the Prime Minister, on approval of Program on expansion of screening, diagnosis and treatment of some diseases, prenatal and neonatal diseases until 2030.
- Decision No. 5092/QD-BYT dated 07 December 2020 of the Minister of Ministry of Health, on Examination regulations and scoresheet for assessment of mental forensic examination, reception, treatment and management of people to whom judicial medical treatment is compulsory.
- Decision No. 5091/QD-BYT dated 07 December 2020 of the Minister of Ministry

of Health, on Interim Process of admission, medical treatment and management of people to whom judicial medical treatment is compulsory.

- Decision No. 5053/QD-BYT dated 03 December 2020 of the Ministry of Health, issuing "Manual for Tracing People who tested positive for SARS-CoV-2".
- Decision No. 5013/QD-BYT dated 01 December 2020 of the Ministry of Health, on Professional materials "Guidelines for diagnosis and treatment of diseases according to traditional medicine, combining traditional medicine with modern medicine".
- Decision No. 4999/QD-BYT dated 01 December 2020 of the Minister of Ministry of Health, on Criteria for safe clinics in prevention of and fighting against COVID-19 pandemic and acute respiratory infection epidemic.
- Circular No. 32/2020/TT-BYT dated 31 December 2020 of the Ministry of Health, on standards for processing and preparing traditional medicines in traditional medicine examination and treatment establishments.
- Circular No. 31/2020/TT-BYT dated 31 December 2020 of the Ministry of Health, on 10 National technical regulations for food additives.
- Circular No. 30/2020/TT-BYT dated 31 December 2020 of the Ministry of Health, providing guidelines for Decree No. 146/2018/ND-CP guiding the Law on Health Insurance.
- Circular No. 29/2020/TT-BYT dated 31 December 2020 of the Ministry of Health, amending and cancelling legal documents issued or jointly issued by the Minister of Health.
- Circular No. 28/2020/TT-BYT dated 31 December 2020 of the Minister of Health, providing for the list of minimum equipment of commune-level health stations.
- Circular No. 27/2020/TT-BYT dated 31 December 2020 of the Minister of Health, amending Article 5 of Circular No. 05/2015/TT-BYT on the List of traditional medicines, herbal medicines and traditional medicinal plants covered by the health insurance fund.
- Circular No. 26/2020/TT-BYT dated 28 December 2020 of the Ministry of Health, on amendments to Circular No. 22/2013/TT-BYT, providing guidelines for continuous training of health workers.
- Circular No. 24/2020/TT-BYT dated 28 December 2020 of the Ministry of Health, on the template sheet of diagnosis of cause of death, issuance of death reports, and statistics of death at medical examination and treatment establishments.

- Circular No. 44/2020/TT-BCT dated 07 December 2020 of the Minister of Ministry of Industry and Trade, on suspension of business of temporary import for re-export of medical face masks, medical gloves and personal protection equipment.
- Circular No. 22/2020/TT-BYT dated 02 December 2020 of Ministry of Health, on management of anti-retroviral HIV medicines purchased via National-level centralized procurement system using health insurance funds and co-payment support for HIV-infected people with health insurance cards.

Transport

- Resolution No. 179/NQ-CP dated 16 December 2020 of the Government, on approval of the Protocol to implement the eleventh package of commitments on air transport services within the framework of the ASEAN Framework Agreement on Services (AFAS).
- Decision No. 2348/QD-BGTVT dated 21 December 2020 of the Ministry of Transport, publishing amended or cancelled administrative procedures in the field of aviation within the scope of management functions of the Ministry of Transport.
- Decision No. 2060/QD-TTg dated 12 December 2020 of the Prime Minister, on approval of the National strategy to ensure road traffic order and safety for the period of 2021-2030, with an orientation to 2045.
- Decision No. 2269/QD-BGTVT dated 08 December 2020 of the Ministry of Transport, on the "Digital Transformation Program of the Ministry of Transport up to 2025, with an orientation to 2030".
- Decision No. 2007/QD-TTg dated 07 December 2020 of the Prime Minister, on approval of Scheme on assignment, management, use and exploitation of aviation infrastructure assets invested and managed by the State.
- Decision No. 2249/QD-BGTVT dated 04 December 2020 of the Ministry of Transport, on Plan of implementing Directive No. 37/CT-TTg, on promoting inland waterway transportation and coastal transportation by inland waterway transport.
- Decision No. 2461/QD-BGTVT dated 29 December 2020 of the Ministry of Transport, promulgating the List and electronic process for handling each administrative procedure under the authority of the Ministry of Transport, which is submitted and results returned at the "Single-Window" Division.

- Circular No. 39/2020/TT-BGTVT dated 31 December 2020 of the Minister of Transport, providing guidelines for method of establishment of price plans, management of prices for public non-business services, management and maintenance of traffic road infrastructures and services for operation and exploitation of ferries on the national highway system funded by the central-level budget's recurrent expenditures upon implementation of order method.
- Circular No. 37/2020/TT-BGTVT dated 28 December 2020 of the Ministry of Transport, promulgating two national technical regulations on equipment for management of driver training.
- Circular No. 36/2020/TT-BGTVT dated 24 December 2020 of the Ministry of Transport, on amendments to Circulars on periodic reporting system in the road sector.
- Circular No. 35/2020/TT-BGTVT dated 23 December 2020 of the Ministry of Transport, amending Circulars on periodic reporting system in the field of inland waterways.
- Circular No. 34/2020/TT-BGTVT dated 23 December 2020 of the Ministry of Transport, amending Circulars providing for periodic reporting system in the maritime sector.
- Circular No. 33/2020/TT-BGTVT dated 23 December 2020 of the Ministry of Transport, amending 01:2020 QCVN 86:2015/BGTVT national technical regulation on Euro 4 level emissions for automobiles newly manufactured, assembled and imported.
- Consolidated Document No. 19/VBHN-BGTVT dated 14 December 2020 of the Minister of Transport, combining Circulars providing guidelines for implementation of a specific labour discipline regime with regard to aviation staffs.
- Consolidated Document No. 18/VBHN-BGTVT dated 14 December 2020 of the Ministry of Transport, combining Circulars regulating maintenance of aviation works.
- Circular No. 32/2020/TT-BGTVT dated 14 December 2020 of the Ministry of Transport, on amendments to Circular No. 29/2018/TT-BGTVT, regulating inspection of quality, technical safety and environmental protection of means of railway transport and Circular No. 31/2018/TT-BGTVT on assessment and certification of system safety for urban railways.

- Circular No. 31/2020/TT-BGTVT dated 08 December 2020 of the Ministry of Transport, regulating the price bracket for use of ferry services on the national highway invested with the State budget capital and managed by the Central Government.
- Consolidated Document No. 17/VBHN-BGTVT dated 3 December 2020 of the Ministry of Transport, combining Circulars providing guidelines for management and operation of aero ports and airports.

Construction - Land

- Decree No. 148/2020/ND-CP dated 18 December 2020, on amendments to a number of Decrees, providing guidelines for Land Law.
- Decision No. 33/2020/QD-UBND dated 08 December 2020 of the People's Committee of Hanoi, on the technical and economic process and norms for maintaining the urban drainage system in the area of Hanoi.
- Decision No. 1522/QD-BXD dated 01 December 2020 of the Ministry of Construction, supplementing Decision No. 724/QD-BXD on Plan of reduction and simplification of regulations related to business activities within the scope of the State management functions of Ministry of Construction in 2020.
- Circular No. 140/2020/TT-BCA dated 23 December 2020 of the Ministry of Public Security, providing for implementation of firefighting and rescue activities of the People's Public Security force.

Natural Resource - Environment

- Decision No. 2183/QD-TTg dated 21 December 2020 of the Prime Minister, approving the task of Planning for basic geological survey of minerals for the period of 2021-2030, with an orientation to 2050.
- Circular No. 19/2020/TT-BTNMT dated 30 December 2020 of the Minister of Natural Resources and Environment, on the List of dispersants permitted for use in Vietnamese seas and guidance on the process of using dispersants in response to oil spills at sea.
- Circular No. 18/2020/TT-BTNMT dated 30 December 2020 of the Ministry of Natural Resources and Environment, on the National technical regulation on forecasting, warning of storms and tropical depressions.
- Circular No. 17/2020/TT-BTNMT dated 24 December 2020 of the Minister of

Natural Resources and Environment, providing for elaboration of maps and cross-section drawings of current status of areas permitted for exploitation, statistics and inventory of exploited mineral resources; and the process, method and standard forms for determining the actually-exploited mineral volumes.

- Circular No. 16/2020/TT-BTNMT dated 18 December 2020 of the Ministry of Natural Resources and Environment, on techniques for excavation and sampling of geology and minerals in the excavated site.

Science - Technology

- Decision No. 2289/QD-TTg dated 31 December 2020 of the Prime Minister, on the National Strategy for the Fourth Industrial Revolution up to 2030.
- Decision No. 38/2020/QD-TTg dated 30 December 2020 of the Prime Minister, on the List of high technologies prioritized for investment and development and the List of high-tech products encouraged to be developed.
- Decision No. 2205/QD-TTg dated 24 December 2020 of the Prime Minister, approving the Program on Development of Intellectual Property up to 2030.
- Decision No. 2117/QD-TTg dated 16 December 2020 of the Prime Minister, on the List of technologies prioritized for research, development and application to actively participate in the Fourth Industrial Revolution.
- Circular No. 49/2020/TT-BCT dated 21 December 2020 of the Ministry of Industry and Trade, promulgating the National Technical Regulation on Quality of Poly Aluminium Chloride (PAC).
- Circular No. 48/2020/TT-BCT dated 21 December 2020 of the Ministry of Industry and Trade, promulgating the National Technical Regulation on safety in production, trading, use, storage and transportation of dangerous chemicals.
- Circular No. 46/2020/TT-BCT dated 21 December 2020 of the Ministry of Industry and Trade, promulgating the National technical regulation on industrial sodium hydroxide's quality.
- Circular No. 45/2020/TT-BCT dated 21 December 2020 of the Ministry of Industry and Trade, promulgating the National technical regulation on mercury content in fluorescent lamps.
- Circular No. 07/2020/TT-BKHCHN dated 11 December 2020 of the Minister of Science and Technology, providing guidelines for establishment of small and medium-sized enterprise incubators, technical facilities supporting small and

medium-sized enterprises, and co-working spaces supporting creative start-ups being small and medium-sized enterprises.

- Circular No. 06/2020/TT-BKHHCN dated 11 December 2020 of the Ministry of Science and Technology, providing guidelines and measures for implementation of Decrees No. 132/2008/ND-CP, No. 74/2018/ND-CP, No.154/2018/ND-CP and No. 119/2017/ND-CP.

Energy

- Resolution No. 180/NQ-CP dated 17 December 2020 of the Government, on the support plan with electricity price reduction and electricity bill reduction (phase 2) for electricity users.
- Decree No. 142/2020/ND-CP dated 09 December 2020, regulating radiation work and service activities supporting atomic energy application.
- Circular No. 106/2020/TT-BTC dated 08 December 2020 of the Ministry of Finance, regulating the collection rates, collection, payment, management and use of fees for assessment and issuance of electricity activity licenses.

Information - Communications

- Decision No. 2238/QD-TTg dated 29 December 2020 of the Prime Minister, on the list of the State secrets in the field of Information and Communications.
- Decision No. 2188/QD-BTTTT dated 08 December 2020 of the Ministry of Information and Communications, publishing amended administrative procedure in the field of radio frequency within the scope of management functions of Ministry of Information and Communications.
- Circular No. 42/2020/TT-BTTTT dated 31 December 2020 of the Ministry of Information and Communications, on economic - technical norms of publishing activities.
- Consolidated Document No. 05/VBHN-BTTTT dated 15 December 2020 of the Ministry of Information and Communications, combining Circulars regulating the management of telecommunications services' quality issued by the Minister of Information and Communications.

Culture - Sport - Tourism

- Decree No. 144/2020/ND-CP dated 14 December 2020, regulating arts

performance activities.

- Decision No. 4216/QD-BVHTTDL dated 25 December 2020 of the Ministry of Culture, Sports and Tourism, promulgating the Code of Conducts to protect the environment in cultural, sport and tourism activities.
- Decision No. 3978/QD-BVHTTDL dated 21 December 2020 of the Ministry of Culture, Sports and Tourism, publishing standardized administrative procedures in 2020 within the scope of management functions of the Ministry of Culture, Sports and Tourism.

Administration - Judiciary

- Decree No. 157/2020/ND-CP dated 31 December 2020, on amendments to Decree No.85/2013/ND-CP, providing guidelines for Law on Judicial Examination.
- Decision No. 36/2020/QD-TTg dated 19 December 2020 of the Prime Minister, cancelling legal documents.
- Decision No. 1068/QD-BNV dated 10 December 2020 of the Ministry of Home Affairs, publishing administrative procedures provided in Decree No.158/2018/ND-CP, on assessment of establishment, reorganization and dissolution of administrative organizations within the scope of the State management functions of Ministry of Home Affairs.
- Decision No. 1067/QD-BNV dated 10 December 2020 of the Ministry of Home Affairs, publishing administrative procedures provided in Decree No.120/2020/ND-CP, on assessment of establishment, reorganization and dissolution of public non-business professional units within the scope of the State management functions of the Ministry of Home Affairs.
- Decision No. 1066/QD-BNV dated 10 December 2020 of the Ministry of Home Affairs, publishing administrative procedures provided in Decree No. 115/2020/ND-CP, on recruitment, employment and management of public servants within the scope of the State management functions of the Ministry of Home Affairs.
- Decision No. 1065/QD-BNV dated 10 December 2020 of the Ministry of Home Affairs, publishing administrative procedures provided in Decree No.138/2020/ND-CP, on recruitment, employment and management of public officials within the scope of the State management function of the Ministry of Home Affairs.

- Decision No. 436/QD-VKSTC dated 09 December 2020 of the Supreme People's Procuracy, providing for bankruptcy procuracy process.
- Decision No. 2394/QD-BTP dated 03 December 2020 of the Ministry of Justice, on a list of standardized administrative procedures within the scope of management functions of the Ministry of Justice.
- Decision No. 1032/QD-BNV dated 01 December 2020 of the Ministry of Home Affairs, promulgating the Regulations on clerical and archival work of the Ministry of Home Affairs.
- Circular No. 09/2020/TT-BTP dated 28 December 2020 of the Ministry of Justice, on cancellation of a number of legal documents.
- Joint Circular No.03/2020/TTLT-BCA-BQP-BTP-NHNNVN-VKSNDTC-TANDTC dated 11 December 2020 of the Minister of Public Security, Minister of National Defense, Minister of Justice, Governor of the State Bank Vietnam, Head of the Supreme People's Procuracy, and Chief Justice of the Supreme People's Court cancelling Joint Circular No.06/2012/TTLT-BCA-BQP-BTP-NHNNVN-VKSNDTC-TANDTC, providing guidelines for application of a number of provisions of Criminal Code on terrorism crimes and terrorism financing.

Agriculture - Forestry - Fishery

- Decree No. 146/2020/ND-CP dated 18 December 2020, on amendments to Article 5 of Decree No. 20/2011/ND-CP, providing guidelines for Resolution No.55/2010/QH12 on exemption from or reduction of agricultural land use tax.
- Decision No. 5429/QD-BNN-PC dated 31 December 2020 of the Ministry of Agriculture and Rural Development, publishing the list of expired, or wholly or partially invalid legal documents under the State management of the Ministry of Agriculture and Rural Development in the year of 2020.
- Decision No. 5423/QD-BNN-TCLN dated 31 December 2020 of the Ministry of Agriculture and Rural Development, approving the changes of the internal process in handling administrative procedures in forestry sector within the scope of management functions of the Ministry of Agriculture and Rural Development.
- Decision No. 5590/QD-UBND dated 15 December 2020 of the People's Committee of Hanoi, approving or cancelling the processes of handling

administrative procedures within the State management functions of the Department of Agriculture and Rural Development of Hanoi.

- Decision No. 4911/QD-BNN-TCTS dated 04 December 2020 of the Ministry of Agriculture and Rural Development, publishing amended administrative procedures in the field of fishery falling within the scope of management functions of Ministry of Agriculture and Rural Development.
- Circular No. 19/2020/TT-BNNPTNT dated 30 December 2020 of the Ministry of Agriculture and Rural Development, cancelling legal documents issued or jointly issued by the Minister of Agriculture and Rural Development.
- Circular No. 110/2020/TT-BTC dated 28 December 2020 of the Ministry of Finance, cancelling Circular No. 18/2013/TT-BTC, providing guidelines for order of and procedures for liquidation of planted forests and management and use of proceeds gained from the liquidation of the planted forests failing to become forest, the planted forests not being able to become forest.
- Circular No. 17/2020/TT-BNNPTNT dated 28 December 2020 of the Ministry of Agriculture and Rural Development, regulating the statistic reporting system for the Agriculture and rural development sector.
- Circular No. 16/2020/TT-BNNPTNT dated 28 December 2020 of the Ministry of Agriculture and Rural Development, on the system of statistical indicators for the Agricultural and rural development sector;
- Circular No. 15/2020/TT-BNNPTNT dated 25 December 2020 of the Ministry of Agriculture and Rural Development, promulgating the National technical regulation on requirements applicable to articles subject to import plant quarantine.

Enterprises

- Decree No. 150/2020/ND-CP dated 25 December 2020, on conversion of public non-business professional units into joint stock companies.
- Decision No. 5742/QD-UBND dated 29 December 2020 of the People's Committee of Hanoi, approving the Scheme on "Support to small and medium-sized enterprises in the area of Hanoi for the period of 2021-2025".

Miscellaneous

- Decision No. 1109/QD-BNV dated 21 December 2020 of the Ministry of Home

Affairs, publishing administrative procedures provided in Decree No. 93/2019/ND-CP, on organization and operations of social funds and charity funds within the scope of the State management functions of the Ministry of Home Affairs.

- Decision No. 36/2020/QĐ-TTg dated 19 December 2020 of the Prime Minister, cancelling legal documents.

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