**LEGAL UPDATE (January 13th, 2022)**

In this issue, we would like to bring to your attention to the following:

* Reducing the levy of 37 fees and charges to assist and alleviate difficulties for entities affected by Covid-19;
* Customs documents for imported humanitarian aid goods, gifts and presents serving the prevention and fight against Covid-19.

**1. Reducing the levy of 37 fees and charges to assist and alleviate difficulties for entities affected by Covid-19**

Circular No. 120/2021/TT-BTC regulating the collection rate of certain fees and charges to assist and alleviate the difficulties of entities affected by Covid-19 will take effect from January 1st, 2022 until the end of June 30th, 2022.

Compared with the provisions of Circular No. 47/2021/TT-BTC, Circular No. 120/2021/TT-BTC adds some fees and charges into the list of reduced fees and charges, including:

* Reducing 50% of the fee for issuing certificates of inspection on technical safety and environmental protection for motor vehicles and special-purpose motorbikes;
* Reducing 50% of the fee, charge for industrial property;
* Reducing 50% of the reporting fee for inland waterways;
* Reducing 20% of the fee for radio frequency usage with regard to terrestrial mobile services (Personal-use messaging terrestrial mobile telecommunication networks and Personal-use terrestrial mobile telecommunication networks using frequencies belonging to mobile services or terrestrial mobile telecommunication trunk networks).

In addition, the fee for issuing Citizen Identification Certificates as prescribed by Article 4 of Circular No. 59/2019/TT-BTC and the fee for issuing Business Certificates for bringing employees to work abroad for a limited term as prescribed by Article 4 of Circular No. 259/2016/TT-BTC will continue to be reduced by 50% until the end of June 30th, 2022.

**2. Customs documents for imported humanitarian aid goods, gifts and presents serving the prevention and fight against Covid-19**

On December 24th, 2021, the Ministry of Finance has promulgated Circular No. 121/2021/TT-BTC guiding on customs procedures with regard to imported goods serving the prevention and fight against Covid-19, the submission of documents belonging to customs files and the physical inspection of goods exported or imported amid the Covid-19 pandemic. Accordingly, the documents listed in the customs files for imported humanitarian aid goods, gifts and presents serving the prevention and fight against Covid-19 include:

* Uncompleted customs declaration forms of imported goods;
* Written confirmations of competent state authorities:
* With regard to imported humanitarian aid goods from foreign sponsors: Decisions on approval or documents agreeing to receive humanitarian aid goods from foreign sponsors to serve the prevention and fight against Covid-19 of competent agencies;
* With regard to goods which are gifts or presents from foreign countries: Agreements on gifting, donoring of foreign organizations, individuals to gift or donor to Vietnamese organizations, individuals in order to prevent and fight against Covid-19 or written approvals of competent agencies on the receipt of gifts, presents by Vietnamese organizations, individuals to serve the prevention and fight against Covid-19;
* With regard to goods imported by Vietnamese organizations, individuals to support, assist, sponsor, donate or gift to serve the prevention and fight against Covid-19: Written approvals to receive issued by the Prime Minister, the Ministry of Health, the People’s Committees of provinces or provincial cities or the Vietnam Fatherland Front Central Committee of provinces or provincial cities;
* Import licenses in case the goods fall under the List of goods requiring import licenses;
* Notice of waiver of examination or notice of examination result issued by specialized inspecting agencies in case the goods fall under the List of goods requiring specialized inspection;
* Declaration forms confirming the donation bearing the verification of Financial agencies for goods donated to Vietnam by foreign organizations or individuals in accordance with the laws on the management and use of non-refundable aid;
* Other relevant documents belonging to the customs files of goods imported in accordance with Article 5.1 of Circular No. 39/2018/TT-BTC.

In addition, the persons carrying out customs declaration procedures shall submit the written confirmations of competent state authorities when registering the uncompleted customs declaration forms, the remaining documents can be submitted within 30 days from the day of registering the uncompleted customs declaration forms, simultaneously with the completed customs declaration forms.

We hope this Weekly Newsletter will bring you useful information.

Best regards.

|  |  |
| --- | --- |
|  **Contributor(s):****Mr. DINH QUANG LONG****Director cum Managing Partner****M** (+84) 919 963 977 | **E** long.dinh@apolatlegal.com**Ms. THIEU THI KIEU THU****Associate****M** (+84) 378 513 939 | **E** thu.thieu@apolatlegal.com **Ms. DINH HO NHI HA****Paralegal****M** (+84) 39 4022 516 | **E** ha.dinh@apolatlegal.com**Disclaimer**: All materials have been prepared for general information purposes only. The information is not intended as, and should not be taken as, legal advice. Do not act or refrain from acting based upon information provided herein without first consulting our lawyers about your particular factual and legal circumstances. Apolat Legal can accept no responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication. On any specific matter, reference should be made to the appropriate adviser. | **ABOUT US,**Apolat Legal is a professional law firm with its offices in Ho Chi Minh city and Ha Noi city. The firm’s lawyer team specializes in almost all legal practice areas in Vietnam including Enterprise and Investment; Labor and Employment; Intellectual Property; Dispute Resolution; Real Estate and Construction; Information and Communication; Natural Resources and Environment; Transport; Industry and Trade; Education and Training; Finance and Banking; Agriculture; Legal Document Translation; Legal Training.Our reputation and the quality of its services are reflected by our clients. We are serving nearly 1,000 clients both local and multi-national companies.We are also honored to receive numerous recognitions and/or articles posted by world-leading and local organizations and publications including: The Law Association for Asia and the Pacific (LawAsia, 1966), The Legal500, IP Link, IP Coster, Lexology, Global Trade Review (GTR), The Saigon Times, etc. |

|  |  |
| --- | --- |
| **Contacts:****HO CHI MINH CITY (Head office)**5th Floor, IMM Building99-101 Nguyen Dinh Chieu, District 3Ho Chi Minh City, Vietnam**THE BRANCH IN HA NOI CITY**Room A8, 29th Floor, East Tower, Lotte Center54 Lieu Giai, Cong Vi Ward, Ba Dinh DistrictHanoi City, VietnamTel: +84-28-3899 8683Email: info@apolatlegal.com Website: [www.apolatlegal.com](http://www.apolatlegal.com)**Scan now** | **SINGAPORE (Affiliated office)**#26-10, SBF Center, 160 Robinson RoadSingapore 068914Tel: +84-93-2014 986Email: info@apolatlegal.com Website: [www.apolatlegal.com](http://www.apolatlegal.com) |