



BARRSO LAWFIRM

APRIL - 4

# Legal Newsletter

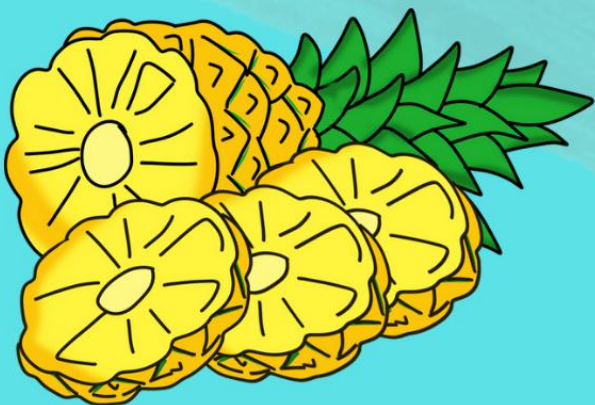


# NEW LEGAL DOCUMENT

## EXTENSION OF THE DEADLINE FOR PAYING TAXES AND LAND RENT IN 2023

The Government's Decree No. 12/2023 (issued on April 14, 2023), extends the deadline for paying value-added tax, personal income tax, corporate income tax and land rent in 2023

- 6-month extension for value-added tax amounts from March to May 2023 and the first quarter of 2023;
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- 5-month extension for the value added tax amount of June 2023 and the second quarter of 2023;
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- 4-month extension for the value added tax amount of July 2023; a 3-month extension for the value added tax amount of August 2023;
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- 3-month extension for provisional corporate income tax paid in the first and second quarters of the 2023 corporate income tax period;
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- Business households and individuals shall pay value-added tax and personal income tax in 2023 no later than December 30, 2023;
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- 6-month extension for 50% of the incurred land rent payable in 2023.



# NEW LEGAL DOCUMENT

## REGULATIONS ON ACCREDITATION OF CIVIL SERVANT ENTRANCE QUALITY

The Government promulgates Decree 06/2023/ND-CP regulating the accreditation of civil servant input quality. This decree takes effect from April 10, 2023.

Regarding the form, content and time of inspection are prescribed as follows:

1. Form of accreditation: Computerized multiple-choice test.
2. Accreditation contents: Assessment of thinking capacity and ability to apply knowledge into practice; general and basic understanding of the candidate's political system, organization of the Party apparatus, Vietnam Fatherland Front, socio-political organizations, state agencies; state administration; rights and obligations of civil servants, public service ethics; social, cultural, and historical knowledge.
3. Time and number of test questions:
  - a) Accreditation of entrance quality for candidates taking entrance examinations for job positions requiring university degrees or higher: 120 minutes, number of questions 100 questions.
  - b) Accreditation of entrance quality for candidates taking entrance exams for job positions requiring intermediate and college qualifications: 100 minutes, number of questions 80 questions.



HOMEMADE  
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# LEGAL NEWS

## MODIFICATION OF VAT REFUND DOSSIER FOR INVESTMENT PROJECTS

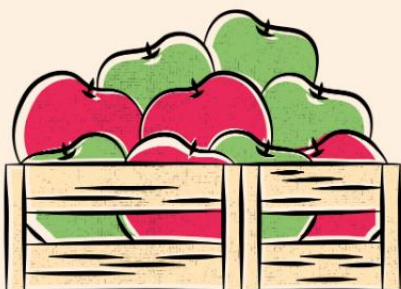
Circular 13/2023/TT-BTC issued on February 28, 2023 guiding the implementation of Decree 49/2022/ND-CP and amending Circular 80/2021/TT-BTC related to VAT.

Accordingly, the VAT refund dossier for investment projects of business establishments specified in Clauses 2 and 3 Article 18 of Circular 219/2013/TT-BTC will be replaced and from April 14, 2023, this VAT refund dossier will comply with Clause 3 Article 1 of Decree 49/2022/ND-CP.

In addition, the VAT refund dossier for conditional investment projects under Circular 80/2021/TT-BTC is also mentioned amending regulations as follows:

For investment projects of conditional business lines in the investment period, according to the provisions of investment law and specialized laws licensed under Clause 3 Article 1 of Decree 49/2022/ND-CP: Submit a copy of one of the forms of a license or certificate or a written confirmation and approval of conditional business lines or investment lines.

Circular 13/2023/TT-BTC takes effect from April 14, 2023.



# LEGAL NEWS

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## THE MINISTRY OF CONSTRUCTION PROMULGATES A CIRCULAR GUIDING A NUMBER OF CONTENTS ON CONSTRUCTION CONTRACTS

Recently, the Ministry of Construction has signed Circular No. 02/2023/TT-BXD guiding a number of contents on construction contracts. Accordingly, this Circular provides detailed guidance on a number of contents such as:

- Payment, provisional payment and dossier of temporary payment of construction contracts
- Adjustment of workload in construction contracts
- Adjustment of the implementation schedule of construction contracts
- Adjustment of unit price and construction contract price
- Instructions for using and applying construction contract templates

This circular takes effect from April 20, 2023.

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### CONTACT WITH US

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