



NEWSLETTERS

Legal Updates February, 2018

- Swimming in seaports is fined *Page 1*
- The cases that are not used to calculate personal income tax *Page 2*
- Lunch support for children *Page 2*
- Amending regulations on social insurance *Page 3*
- New regulations on logistics *Page 3*
- 6 cases where it is necessary to expertise in economic cases *Page 4*
- Lottery agents are entitled to a commission rate up to 15% of turnover *Page 4*
- Using overdue ship will be fine up to 75 million VND *Page 5*

Swimming in seaports is fined

A fine of between VND 25,000,000 and VND 30,000,000 shall be imposed for acts of providing services at seaports at the specific price level or not in the price bracket or higher than the maximum price level or below the minimum price level as determined by the Minister of Communications and Transport. Accompanying is the remedy forcing the customer to pay all the difference of the selling price is higher than the prescribed price and all costs incurred by the violation.

Notably, warning or fine from 100,000 to 300,000 VND for swimming or causing public disorder in the port area. Smoking in non-smoking areas or unintentional acts which may cause fires and explosions on ships and boats will also be subject to a fine of 500,000 VND to 1 million VND.

This is the content of Decree 142/2017 / ND-CP effective from 1/2/2018.



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The cases that are not use to calculate the personal income tax

From 1 to 2, the expense in excess of VND 3 million / month / person (formerly VND 1 million) shall be used to deduct voluntary retirement funds, voluntary retirement insurance and life insurance for laborers. The The amount of social insurance, health insurance fund and UI will not be deducted for determining the taxable income.

In addition, business establishments have imported goods then export to non-tariff areas; For imported goods and exported goods which are exported abroad and have input VAT not yet deducted from VND 300 million or more, VAT shall be refunded on a monthly or quarterly basis.

This is the content of Decree 146/2017 / ND-CP, effective from 1/2/2018.



Lunch support for children



From 20-2, children are studying in kindergartens in pre-school education establishments with parents or having parents or having caregivers of children or children residing in communes or villages meeting with exceptional difficulties. Ethnic minority and mountainous areas, communes with special difficulties in coastal areas and islands; No source of support; Being a member of the poor and near poor family will be supported with lunch allowance equal to 10% of the base salary / child / month.

The support period is based on the actual number of school months, but not exceeding nine months per

school year.

This is the content of Decree 06/2018 / ND-CP, effective from 20/02/2018.



Amending regulations on social insurance

From 15/2, the regulation on allowing the social insurance agency to deduct a part of the interest paid for late payment paid through inspection to support the capacity of inspection activities, strengthen facilities and reward. Encourage organizations and individuals who have recorded achievements in specialized inspection of SI, UI and health insurance.

This is the content of the Decree 161/2017 / ND-CP, effective from 15/2/2018.



New regulations on logistics

Responsibility of compensation of logistics enterprises with customers: Where relevant laws provide for the limitation of liability of logistics enterprises, the provisions of such regulations shall apply. In cases where the law does not stipulate, the liability of the logistics enterprise with customers shall be agreed upon by the two parties.



In case logistic enterprises and customers do not have agreement, the following shall be done: If customers do not have advance notice on the value of goods, logistics enterprises must compensate up to 500 million VND for each claim. The If the customer has informed in advance, the compensation level of the logistics enterprise does not exceed the value of the goods.

Noteworthy, foreign investors doing logistic services in the form of road freight transport may cooperate in business or establish an enterprise or contribute capital, purchase shares or share capital in enterprises, However, the capital contribution of foreign investors is not more than 51%. However, 100% of business drivers must be Vietnamese citizens.

This is the content of Decree 163/2017 / ND-CP, effective from February 20, 2018.





6 cases where it is necessary to solicit expertise in economic cases

Joint Circular No.01/2017/TTLT-VKSNDTC-TANDTC-BCA-BTP stipulates that in addition to compulsory cases under Article 206 of the Criminal Procedure Code 2015, Economic cases as necessary:

- Determining the quality, origin and origin of assets, goods, counterfeit goods, real goods, prohibited goods;
- Retrieving documents, objects, signatures, scripts, seals, traces, electronic data;
- Determining the accuracy of weighing instruments, measuring, measuring and counting machines and other equipment;
- Determining acts of violation in the field of investment;
- Difficulties in determining the level of damage caused by violations in the investment field;
- Determining acts of tax, finance, ... and other violations which deem necessary to conduct the assessment.



Lottery agents are entitled to a commission rate of up to 15% of turnover



The Ministry of Finance issued Circular 138/2017 / TT-BTC guiding specific expenses for lottery businesses as stipulated in Decree 122/2017 / ND-CP.

Accordingly, the level of payment of lottery agents is specified as follows: The level of commissions paid by lottery business enterprises; The maximum amount shall not exceed 15% of the turnover from the business of lottery types permitted for business, including VAT and special consumption tax.

This is the content of Circular 138/2017 / TT-BTC effective from 10/2/2018.



Using overdue boat will be fined up to 75 million VND

This is the content stipulated in Decree 142/2017 / ND-CP on sanctioning administrative violations in the maritime field.

Accordingly, for acts of exploiting vessels in the expiry date, the following shall be sanctioned:

- A fine of from 65 to 75 million dong for floating restaurants, floating hotels, overnight accommodation facilities;
- A fine of between VND 55 million and 65 million for special-use means capable of transporting more than 12 passengers, which are non-cruise liners for overnight stays, floating hotels, floating restaurants;
- A fine of between VND 45 million and 55 million for dangerous goods-carrying means, oil and liquefied gas carriers, air-carrying ships.

In addition, the violating organization or individual shall also be deprived of the right to use the master's certificate or the professional qualification certificate of the master for a term of 2 to 3 months.

