

LEGAL UPDATE (January 10th, 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, donating 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.

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