

## LEGAL UPDATE (March 27<sup>th</sup>, 2022)

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

- Approving the Resolution to submit to the Standing Committee of the National Assembly on environmental protection tax on gasoline and oil.
- Approving the Resolution on the number of overtime hours of employees.
- Amendmending regulations on management of export and import of cultural products for non-commercial purposes.

### **1. Approving the Resolution to submit to the Standing Committee of the National Assembly on environmental protection tax on gasoline and oil**

The Government has just issued Resolution No. 31/NQ-CP approving the draft Resolution to be submitted to the Standing Committee of National Assembly on environmental protection tax rates for gasoline, oil and grease until the end of December 31<sup>st</sup>, 2022 according to the proposals of the Ministry of Finance. The Ministry of Finance and the Ministry of Industry and Trade are responsible for the content and data of the report.

Following the direction of the Prime Minister, the Ministry of Finance has researched and prepared the Resolution to be submitted to the National Assembly Standing Committee on environmental protection tax rates for gasoline, oil and grease in the abbreviated procedure. Accordingly, the Ministry of Finance proposed to reduce the environmental protection tax for gasoline by 2,000 VND/liter; for diesel, fuel oil, lubricating oil by 1,000 VND/liter; for grease by 1,000 VND/kg; for kerosene by 700 VND/liter. At the same time, the Ministry of Finance proposed that the resolution shall take effect from April 1<sup>st</sup>, 2022 to the end of December 31<sup>st</sup>, 2022.

### **2. Approving the Resolution on the number of overtime hours of employees**

On March 23<sup>rd</sup>, 2022, The Standing Committee of National Assembly voted to pass a resolution on the number of overtime hours in a month and in a year for employees. The resolution clearly states that, if the employer has the demand and have consents by the employee, the employee can work overtime for more than 40 hours but not more than 60 hours in a month.

The following cases shall be excluded from the above regulation: employees are from 15 years old to under 18 years old; employees are mildly disabled person with a working capacity decrease of 51% or more, severe disability or specially severe disability; employees doing heavy, hazardous or dangerous works or specially heavy, hazardous or dangerous works; female employees being pregnant from the 7<sup>th</sup> month or from the 6<sup>th</sup> month if working in

highland, remote, border or island areas;fFemale employees who are raising children under 12 months old.

In addition, this provision does not apply to the cases specified in Clause 3, Article 107 of the Labor Code.

Previously, the Labor Code of 2019 which took effect from January 1<sup>st</sup>, 2021, restricted the number of overtime frame of 200 hours per year, and increased the maximum number of hours in a month to 40 hours.

The newly approved resolution takes effect from April 1<sup>st</sup>, 2022, and the regulation on overtime hours in a year takes effect from January 1, 2022.

### **3. Amending regulations on management of export and import of cultural products for non-commercial purposes**

The Government has just issued Decree No. 22/2022/ND-CP dated March 25<sup>th</sup>, 2022 amending and supplementing a number of articles of the Government's Decree No. 32/2012/ND-CP dated April 12<sup>th</sup>, 2012 on managing the export and import of cultural products for non-business purposes, in which some regulations on film import are added.

Specifically, the Decree supplements Clause 3, Article 8 with the authority to grant import permits for cultural products as follows: The film import licensing agency revokes the film import license when detecting that the film's content violates the prohibited provisions in the Law on Cinematography.

Regarding procedures for granting the permit to import of cultural products, the Decree amends and supplements Clause 5, Article 9 as follows: Individuals and organizations are responsible for providing imported cultural products and customs declarations (a true certified copy is not required) to the licensing agency to inspect.

The Decree also adds provisions: Individuals who import movies for personal use only commits not to violate the prohibition provisions in the Law on Cinematography and use films in accordance with the provisions of the law.

In addition, the Decree amends and supplements Clause 5, Article 10: The maximum time for assessment of imported cultural products shall not exceed 12 working days. For film products, the time for assessment shall not exceed 12 working days from the date the organization provides the copy of such film.

Decree No. 22/2022/ND-CP takes effect from May 10<sup>th</sup>, 2022.

We hope this Monthly Newsletter would 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](mailto:long.dinh@apolatlegal.com)**Mr. TRAN CHAU HOAI HAN****Associate****M** (+84) 988 787 285 | **E** [Han.tran@apolatlegal.com](mailto:Han.tran@apolatlegal.com)

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**Contacts:**

**HO CHI MINH CITY (Head office)**

5<sup>th</sup> Floor, IMM Building  
99-101 Nguyen Dinh Chieu, District 3  
Ho Chi Minh City, Vietnam

**THE BRANCH IN HA NOI CITY**

Room A8, 29th Floor, East Tower, Lotte Center  
54 Lieu Giai, Cong Vi Ward, Ba Dinh District  
Hanoi City, Vietnam

Tel: +84-28-3899 8683

Email: [info@apolatlegal.com](mailto:info@apolatlegal.com)

Website: [www.apolatlegal.com](http://www.apolatlegal.com)

**SINGAPORE (Affiliated office)**

#26-10, SBF Center,  
160 Robinson Road  
Singapore 068914  
Tel: +84-93-2014 986

Email: [info@apolatlegal.com](mailto:info@apolatlegal.com)

Website: [www.apolatlegal.com](http://www.apolatlegal.com)

Scan QR code:

