



NEWSLETTER MARCH 2025

In this edition, you can read about new regulations on determining related-party transactions between enterprises and credit institutions to fight against transfer pricing. Besides, we provide other news and regulations that might interest you.



TAX COMPLIANCE FOR ENTERPRISES HAVING RELATED-PARTY TRANSACTIONS

On 10 February 2025, the Government issued Decree No. 20/2025/ND-CP (“Decree 20”) amending Decree No. 132/2020/ND-CP dated 05 November 2020 guiding tax compliance for enterprises having related-party transactions. Decree 20 takes effect from 27 March 2025 and applies the tax year 2024.

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LAWS & REGULATIONS

Decree No. 13/2025/ND-CP

Decree No. 13/2025/ND-CP ("**Decree 13**") was promulgated on 21 January 2025 and took effect on the same date, amending and supplementing specific provisions of Decree No. 115/2022/ND-CP dated 30 December 2022 ("**Decree 115**"). Decree 115 established Vietnam's Preferential Export Tariff Schedule and Special Preferential Import Tariff Schedule for implementing the Comprehensive and Progressive Agreement for Trans-Pacific Partnership ("**CPTPP**") for the period from 2022 to 2027. Decree 13 primarily addresses the accession of the United Kingdom of Great Britain and Northern Ireland to CPTPP.

Decree No. 19/2025/ND-CP

On 10 February 2025, Decree No. 19/2025/ND-CP ("**Decree 19**") was issued and took effect on the same date, providing detailed regulations on special investment procedures. Decree 19 elaborates on Article 36a of the Investment Law, as amended and supplemented in Law No. 57/2024/QH15 ("**Law 57/2024**"), which introduces certain revisions to the Law on Planning, the Law on Investment, the Law on Public-Private Partnership Investment, and the Law on Bidding.

Circular No. 15/2024/TT-BLDTBXH

The Ministry of Labour, Invalids and Social Affairs issued Circular No. 15/2024/TT-BLDTBXH on 31 December 2024, repealing 10 legislative documents in the field of labour and wages that are no longer consistent with current regulations ("**Circular 15**"). Accordingly, Circular 15 fully repeals a total of 14 legislative documents, including 10 documents related to labour and wages and 4 documents related to social evils prevention, which took effect on 15 February 2025.

OTHER NEWS



MoF proposes tax and land rent payment extension for 2025

The Ministry of Finance (MoF) is seeking public feedback on a draft decree proposing an extension for the payment deadlines of value-added tax (VAT), corporate income tax, personal income tax and land rents in 2025. ([VIR](#))



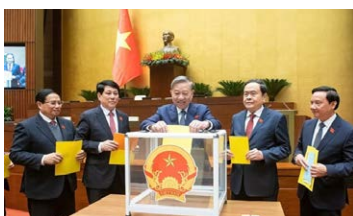
PM pushes for 8% growth investment acceleration

Prime Minister Phạm Minh Chính has underscored the importance of promoting investment to realising the economic growth target of at least 8 per cent this year, with public investment serving as a crucial driver. ([Vietnamnews](#))



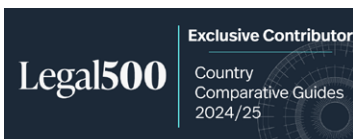
Vietnam approves carbon market development project

The Prime Minister has issued Decision No 232/QĐ-TTg to approve a project on the establishment and development of Việt Nam's carbon market. The project is designed to accelerate the development of a low-carbon economy and address climate change, working toward the goal of achieving net-zero emissions by 2050. From 2029, the carbon market will be officially operated nationwide. ([Vietnamnews](#))



Vietnam's cabinet reduced to 14 ministries after government restructuring

The National Assembly passed a resolution on government organization overhaul on Tuesday to reduce Vietnam's cabinet structure to 14 ministries and three ministerial-level agencies, a drop of five from the beginning of the NA's term in 2021. ([VNEExpress](#))



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ACSV Legal has contributed to the Legal 500's Country Comparative Guides, Vietnam chapter on Real Estate.

[Download](#) the latest version of the Legal 500's Country Comparative Guide for Real Estate in Vietnam, containing ACSV Legal's contribution.

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HO CHI MINH CITY INTERNATIONAL CONSTRUCTION ARBITRATION CONFERENCE 2025 (HICAC2025)

ACSV Legal is honored to be the Silver Sponsor for HICAC2025 which is organized by the Society of Construction Law – Viet Nam and the Vietnam International Arbitration Centre.

Our Head of Dispute Resolution Practice, Minh Nguyen will participate as a speaker alongside other professionals from the construction industry, legal experts, arbitrators, and academics to discuss the latest trends, practices, and developments in construction arbitration.

The conference will take place on Thursday 10 – Friday 11 April 2025 VN Time.

Interested to learn more, please read the agenda and register [here](#).

CONTACT US



If you have questions, please get in touch with us at marketing@acslegal.com or your usual ACSV Legal contact.

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