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IMMIGRATION

Law No. 51/2019/QH14 dated 25 November 2019 amending Law No. 47/2014/QH13 dated 16 June 2014 on Entry, Exit, Transit and Residence of Foreigners in Vietnam

Effective date: 1 July 2020

Law No. 51/2019/QH14 provides for following remarkable updates on requirements relating to visas for foreigners:

- 1. Foreigners, if falling into one of following circumstances, are allowed to convert their visa's purpose without a need to exit Vietnam:
 - (i) investor or representative of foreign organisation investing in Vietnam;
 - (ii) parent, spouse or child of an individual who provides an invitation or sponsorship for them;
 - (iii) foreigner (a) being invited or sponsored by an agency or organization to work in Vietnam and (b) having a work permit or confirmation on work permit exemption; and
 - (iv) foreigner (a) entering Vietnam under an e-visa and (b) having work permit or confirmation on work permit exemption.
- Regarding conditions for a foreigner to enter Vietnam under a unilateral visa exemption, the
 requirement on exiting Vietnam at least 30 days prior to the re-entry is removed.
 Consequently, foreigners who are granted unilateral visa exemptions may enter Vietnam if
 (a) their passports remain valid for at least 06 months AND (ii) they are not suspended from
 entry to Vietnam.

TAX

Law No. 38/2019/QH14 dated 13 June 2019 on Tax Administration

Effective date: 1 July 2020

Law No. 38/2019/QH14 shall replace Law No. 78/2006/QH11 (and its amendments) from 1 July 2020 and gives effect to the following notable amendments:

- 1. Tax divisions at district level have been consolidated to constitute regional tax divisions which will take over the administration of the consolidated tax divisions.
- 2. Time limit for submission of application for PIT finalization of an individual who directly finalise his/her tax is four months. Previously, an individual only has three months for submitting his/her own tax finalisation application file.
- This new law additionally provides for and specifies cases being subject to moratorium of tax debts and other cases where tax debts, late payment of charges and fines are cancelled.
- 4. Regulations on tax administration for e-commerce business are clarified for the first time in this new law to enhance the modernisation of tax administration system.
- 5. The provisions on application of electronic invoices and source vouchers are of full force and effect as from 1 July 2022.

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