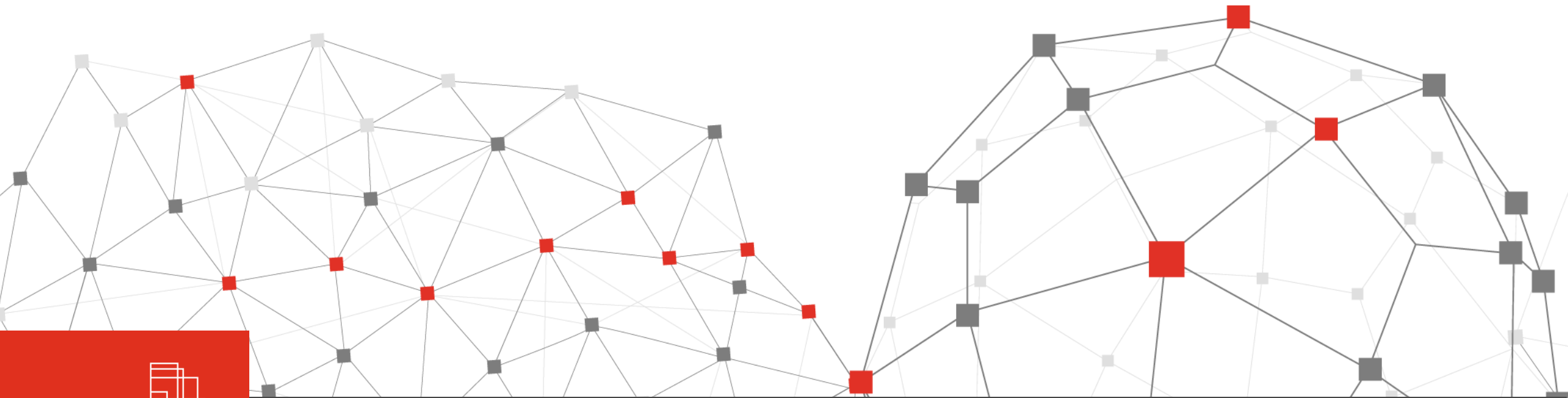


COVID-19

Resolution 84 – further Government support to businesses during the COVID-19 pandemic



PwC Legal Vietnam NewsBrief

8 June 2020

Further to the support to businesses stated in Directive 11/CT-TTg (*Please refer to this [link](#) for our NewsBrief on this matter*), the Government issued on 29 May Resolution 84/NQ-CP aimed at further reduction of the pandemic's impact on businesses.



Pursuant to Resolution 84:

- **The Government will:**

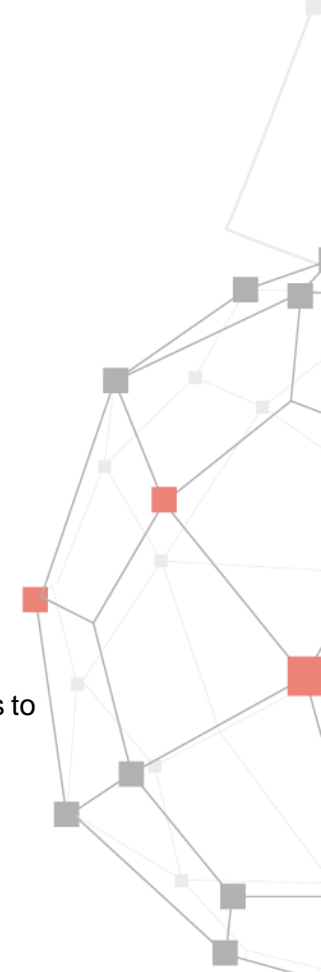
- Reduce by 15% land rent due in 2020 for impacted enterprises that lease land from the State under the annual payment regime;
- Reduce by 50% registration fees when registering domestically manufactured/assembled cars until the end of 2020;
- Extend the deadline for the payment of special sales tax on domestically manufactured/assembled cars for the March 2020 tax declaration onwards until 31 December 2020. Also propose amending SST regulations to stimulate domestic manufacturing;
- Allow donations for anti-pandemic activities to be deductible for corporate income tax purposes.

- **The Government will propose the National Assembly to:**

- Reduce the environmental protection tax on aviation fuel by 30%;
- Reduce CIT in 2020 of small and micro enterprises by 30%.

- **The Government also instructed ministries and local authorities to conduct certain tasks, such as:**

- Ministry of Foreign Affairs, Ministry of Defence, Ministry of Police, Ministry of Labour, War Invalid and Social Affairs (MOLISA) and all provincial People's Committees are instructed to allow foreign managers and investors to enter Vietnam for business purposes. However, arrangements must be made for foreigners to be quarantined before going to work.
- MOLISA is instructed not only to extend current work permits for foreigners, but also to issue new work permits to foreigners who replace those not returning to Vietnam.
- In order to attract investment capital, local authorities must expedite the review and approval of licensing procedures for investment projects. Outstanding issues which are beyond the competency of local authorities must be reported to higher levels for consideration and settlement.
- Ministry of Finance is instructed to:
 - + prepare a decree on preferential import/export tariffs to implement the EVFTA;
 - + consider extension of the time limit for submission of certificates of origin (C/O), acceptance of C/O using electronic signature/seal or photos/scanned copies of C/O submitted to customs authorities;
 - + propose reductions of late-payment interest on imposed VAT incurred by manufacturing enterprises on the import of fixed assets;
 - + harmonise HS codes of imported and exported goods with those applied in other countries, especially in EU member states (HS: *Harmonized Commodity Description and Coding System*); and
 - + review and propose the exemption/reduction of certain fees and charges for enterprises affected by COVID-19.



Contact us

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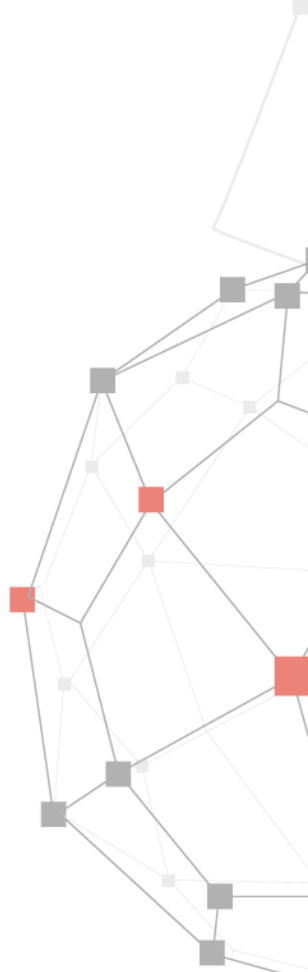
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