### PwC Vietnam NewsBrief

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# New guidance on the Law on Appeals



## At a glance...

10 November 2020

Decree 124/2020/ND-CP providing guidance on the Law on Appeals has recently been issued and will come into effect on 10 December 2020.



## Some notable changes:

There are some important changes made to the appeal process and procedures, including:

- As under the current regulations, the complainant has the right to escalate the appeal to the authority in charge of the second appeal if the authority handling the first appeal does not resolve the appeal within the regulated timeline. Decree 124 clarifies that in such case, the escalation will comprise the second appeal, even though the first appeal has not been resolved, and accordingly will follow the process applicable to second appeals.
- The appeal letter/form submitted by the complainant must follow a prescribed template provided in Decree 124. In the past, appeal letters did not in practice follow any particular format and this was generally accepted by the authorities. The authorities can be expected to now be stricter on this requirement.
- A complainant may authorise a person (e.g. an advisor, lawyer etc) to carry out on their behalf various tasks in relation to the appeal.
  However each advisor can assist on only one aspect of the appeal. Again, the authorities are likely to now take a stricter approach on the involvement of advisors, and increased care will also need to be taken to ensure proper authorisations are put in place. An authorisation letter must be prepared using a prescribed template, and this has to be verified or notarised. The verification/notification requirement is typically cumbersome, particularly when the complainant and the authorized person are not physically in the same location.

### Contact us

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information or if you require our official advice or assistance, please reach out to us.

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