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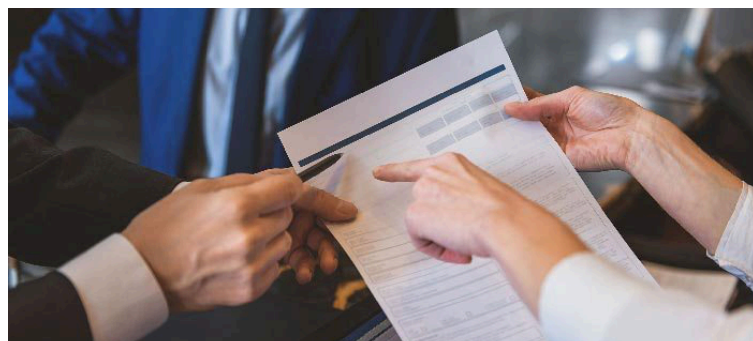
JULY 2025

# NEWSLETTER



## DECREE 158/2025/ND-CP DETAILING AND GUIDING THE IMPLEMENTATION OF A NUMBER OF ARTICLES OF THE LAW ON SOCIAL INSURANCE ON COMPULSORY SOCIAL INSURANCE

### DECREE 168/2025/ND-CP ON ENTERPRISE REGISTRATION



### NEW POINTS OF DECREE 181/2025/ND-CP GUIDING THE LAW ON VALUE ADDED TAX 2024



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Dear Clients,

**Lac Duy & Associates would like to send you the legal newsletter of July 2025 with some notable updates and articles as follows:**

- Decree 158/2025/ND-CP detailing and guiding the implementation of a number of articles of the law on social insurance on compulsory social insurance
- Decree 168/2025/ND-CP on enterprise registration
- New points of Decree 181/2025/ND-CP guiding the law on value added tax 2024
- Legal documents in 07/2025



## DECREE 158/2025/ND-CP DETAILING AND GUIDING THE IMPLEMENTATION OF A NUMBER OF ARTICLES OF THE LAW ON SOCIAL INSURANCE ON COMPULSORY SOCIAL INSURANCE

The Social Insurance Law No. 41/2024/QH15 was signed on June 29, 2024, taking effect from July 1, 2025. Therefore, on June 15, 2025, the National Assembly signed Decree 158/2025/ND-CP effective from July 1, 2025 ("Decree 158") detailing and guiding the implementation of a number of articles of the Social Insurance Law on compulsory social insurance. New points to note of Decree 158 include:



**1. Article 3.5 of Decree 158** supplements regulations that employees working under **probationary contracts** in accordance with the labor law **are not** subject to compulsory social insurance.

**2. Article 3.2, Article 3.3.a of Decree 158** supplements participants in compulsory social insurance, specifically the head of a business households with business registration, including:

"a) Heads of business households with business registration that pay tax by the declaration method;

b) Heads of business households with business registration who are not subject to the Point a of this Clause are eligible for compulsory social insurance from July 01, 2029."

In case the head of the business households with business registration belong to many subjects at the same time, the social insurance payment is

as follows: "The subjects specified in Clause 2 of this Article are also the subjects specified at one of Points b, c, d, đ, e, i, a, l, k, n, h and g Article 2.1 of the Social Insurance Law, shall participate in compulsory social insurance according to the corresponding subjects specified at Points b, c, đ, e, i, a, l, k, n, h or g Article 2.1 of the Social Insurance Law in the order of precedence."

**3. Article 3.3.b of Decree 158** supplements regulations on participants in compulsory social insurance at Article 2.1.n of the Social Insurance Law, including:

"n) Enterprise managers, controllers, representatives of state capital, representatives of enterprises' capital as prescribed by law; members of Boards of Directors, General Directors, Directors, members of Boards of Controllers or Controllers, and other elected managerial positions of cooperatives and



*cooperative unions prescribed by the Law on Cooperatives who do not receive salaries."*

Accordingly, in case the above participants belong to many subjects at the same time, the social insurance payment is as follows: " *The participants specified at Point n Clause 1 Article 2 of the Social Insurance Law are also the subjects specified at one of Points b, c, d, đ, e, i, a, l and k Clause 1 Article 2 of the Social Insurance Law, shall participate in compulsory social insurance according to the corresponding subjects specified at Points b, c, d, đ, e, i, a, l or k Clause 1 Article 2 of the Social Insurance Law in the order of precedence.*

**4. Article 5 of Decree 158** stipulates the use of reference levels instead of the base salary to calculate the level of payment and social insurance entitlement. Specifically:

- **When the base salary has not been abolished**, the reference level specified in the Social Insurance Law is equal to the base salary. At the time the base salary is abolished, the reference level shall not be lower than that base salary.
- **When the base salary is abolished**, the reference level shall be adjusted according to the increase in consumer price index, economic growth, in consideration of the capacity of state budget and social insurance.

**5. Article 7.2 of Decree 158** supplements participants in compulsory social insurance are employees who do not work full time.

Accordingly, the base salary for paying compulsory social insurance is the salary per month in the contract, specifically:

*"In case the labor contract agrees on an hourly wage, the salary calculated in the month is equal to the hourly wage multiplied by the number of working hours in the month as agreed in the labor contract;*

*In case the labor contract agrees on a daily wage, the salary calculated in the month is equal to the daily salary multiplied by the number of working days in the month as agreed in the labor contract;*

*In case the labor contract agrees on a weekly wage, the salary calculated in the month is equal to the weekly salary multiplied by the number of working weeks in the month as agreed upon in the labor contract."*



**6. Article 7.4 of Decree 158** supplements the participants having salaries at Article 2.1.i of the Social Insurance Law. Accordingly, the base salary for paying compulsory social insurance is the salary that the participants are entitled to in accordance with the law.

**7. Article 8.1.c of Decree 158** supplements the



case of the retrospective collection and payment of compulsory social insurance premiums for the subjects specified at Points m and n Article 2.1 of the Social Insurance Law. Specifically: *"The participants at Points m and n Clause 1 Article 2 of the Social Insurance Law shall pay after the deadline for payment of social insurance premiums at the latest specified at Point b Clause 4 Article 33 of the Social Insurance Law."*

**8. Article 8.2 of Decree 158** shortens the retrospective payment period in order not to charge interests. According to the new regulation, the deadline is until the end of the last day of the month following the month in which the decision to adjust the salary increase is issued. At the same time, it supplements regulations on the amount of the retrospective collection for the participants at Article 8.1.c of this Decree. Specifically, the retrospective collection is the payment as prescribed at Article 33.4.a of the Social Insurance Law and are equal to 0.03%/day calculated on the amount of compulsory payment and the number of days of payment after the deadline for paying at the latest specified at Article 33.4.b of the Social Insurance Law.

**9. Article 11.2 of Decree 158** stipulates new regulations on the case of suspension of compulsory social insurance payments. Accordingly:

- For employees who are temporarily from work for 14 working days or more in a month, compulsory social insurance payment

shall be suspended.

- The deadline for compensation payment is the last day of the month following the month in which the suspension of payment ends.
- In case the employees are not paid full salary for the suspended period, no compensatory contributions shall be made.

**10. Article 17 of Decree 158** stipulates new guidance on the retirement regime for people who pay both voluntary social insurance premiums and compulsory social insurance premiums as follows:

- If an employee has paid compulsory social insurance for full 15 years or more, if he or she is a subject specified in Article 64 of the Law on Social Insurance or has paid compulsory social insurance for full 20 years or more, if he or she has paid compulsory social insurance premiums for full 20 years or more, if he or she is specified in Article 65 of Social Insurance Law, the conditions and levels of pension entitlement shall comply with the compulsory social insurance policy.
- In case a person who has both the time to pay voluntary social insurance and the time to pay compulsory social insurance has participated in social insurance according to the subjects specified at Points a, b, c, d, đ, g and I Article 2.1 of the Social Insurance Law before July 1, 2025 and has paid compulsory social insurance according to these subjects for full 20 years or more when calculating the monthly pension lower than the reference level, it shall be calculated as the reference level.

## DECREE 168/2025/ND-CP ON ENTERPRISE REGISTRATION



On 30 June 2025, Decree 168/2025/ND-CP on enterprise registration (“**Decree 168**”) was issued by the Government as a replacement for the previous Decree 01/2021/ND-CP (“**Decree 01**”). The notable changes include:

1. **Article 7 Decree 168** replaces the Ministry of Planning and Investment with the Ministry of Finance.
2. **Article 11 Decree 168** replaces the regulation on personal identification document in Article 11 Decree 01 with the regulation on the declaration of personal information in enterprise registration procedures.
3. **Article 12 Decree 168** eliminates the requirement that the enterprise registration application must include the personal identification document of the authorized person incase of authorization to a person and of the introduced person incase of authorization to an organization.
4. **Article 14 Decree 168** supplements the regulation: “4. *Enterprises are not allowed to use names that violate the regulations on naming enterprises in the Law on Securities, Law on Insurance Business, Law on Credit Institutions and other laws.*”.

5. **Article 15 Decree 168** expands the scope to include enterprise, branch, representative office, business location name and decreases the processing time of the business registration authority to 03 working days.
6. **Article 20 Decree 168** replaces the Office of Business Registration with the provincial business registration authority, eliminates district-level authority, and supplements commune-level authority.
7. **Article 21 and 22 Decree 168** replaces the missions, powers of the Office of Business Registration with the missions, powers of the provincial business registration authority and replaces the missions, powers of the district-level business registration authority with the missions, powers of the commune-level business registration authority.
8. **Article 24 Decree 168** eliminates the requirement on copy of personal identification document in cases in clause 1 Article 11 Decree 168 and supplements regulation in case the foreign investor establishes the economic organization implementing the investment project before investment registration to conduct special investment procedure.
9. **Article 25 Decree 168** does not require the list of promoters if the newly established company on the basis of total division does not have promoters.
10. **Decree 168** allows the use of the copy of the approval on capital contribution, share purchase, capital contribution purchase of foreign investors, economic organizations with foreign investment capital.
11. **Article 26 Decree 168** on enterprise registration application in cases of enterprise conversion:
- SM LLC to MM LLC: Supplements merger contract in case of merger;
  - MM LLC to SM LLC: Supplements the repurchase contract in case the company repurchases capital contribution;
  - Supplements the case of converting JSC, MM LLC to SM LLC due to having only one shareholder, member by commitment or converting JSC to MM LLC due to having only 02 shareholders by commitment and JSC to SM LLC not included in the above cases;
  - LLC to JSC and vice versa not included in the above cases: Supplements the repurchase contract in case the company repurchases shares.
12. **Article 27 Decree 168** eliminates Tax Registration Certificate and supplements the process of

closing of business household and the regulation: “4. *A business household is not allowed to operate from the time the enterprise converted from that business household is issued an Enterprise Registration Certificate*”.

13. **Article 30 Decree 168** eliminates the copy of resolution; supplements the 10 working days term for enterprise to submit the application for registration of operation branch, representative office; and supplements cases of not requiring copy of personal identification document if included in clause 1 Article 11 Decree 168.

14. **Article 31 Decree 168** eliminates the Request on registration of change of enterprise registration information, Notice on change of enterprise registration information and contact address of the applicant from the application; supplements regulation on enterprise registration application having to be received and processed on the National Enterprise Registration Information System and telephone number of the applicant within the application; and changes the Acknowledgement of Receipt of Application to the receipt of application.



15. **Article 32 Decree 168** supplements the regulation on notice of request of adjustment, supplementation of enterprise registration application.

16. **Article 33 Decree 168** eliminates the regulation: “2. *Information on the Enterprise Registration Certificate is effective from the date of issuance by the Office of Business Registration...*” and “3. *Enterprises may request the Office of Business Registration to provide a copy of the Enterprise Registration Certificate and must pay fee as regulated*”.

17. **Article 39 Decree 168** replaces the two processes, procedures on enterprise registration via the internet by using a digital signature and business registration account with one new process, procedure.

18. **Decree 168** replaces the Notice on change of enterprise registration information with the

Request on registration of change of enterprise registration information; allows the use of copy of resolution or decision in the application; eliminates the copy of the meeting minutes from the application, except for cases of LLC, JSC, PC registering the change of charter capital; and adjusts, supplements the process of application reception, processing.

19. **Article 41 Decree 168** supplements the term within which enterprises are responsible for registering the change of branch, representative office, business location name.

20. **Article 43 Decree 168** replaces the Notice on change of legal representative with the Request on registration of change of legal representative and supplements cases on signee of documents.

21. **Article 44 Decree 168** supplements documents proving the contribution of capital, purchase of share has been paid corresponding to the increased registered charter capital incase the company registers to increase capital contribution and the approval on capital contribution, share purchase, capital contribution purchase of foreign investors, economic organizations with foreign investment capital incase the shareholders' meeting approves the sale of shares in installments to increase the charter capital, as well as appoints the Board of Directors to conduct the procedure on registration of the increase of charter capital after the end of each shares sale installment in the application.

22. **Article 45 Decree 168** supplements the approval on capital contribution, share purchase, capital contribution purchase of foreign investors, economic organizations with foreign investment capital incase of changing of member due to inheritance in the application and supplements the registration in case of changing of member due to the repurchase of capital contribution from the member by the company.

23. **Article 46 Decree 168** replaces the Notice on change of owner of SM LLC with the Request on registration of change of owner of SM LLC; eliminates the adjusted, supplemented Charter from the application; and supplements the approval on capital contribution, share purchase, capital contribution purchase of foreign investors, economic organizations with foreign investment capital incase of changing of owner due to inheritance in the application; and supplements regulation on signing authority.

24. **Article 50 Decree 168** restricts the scope of application to not including companies registering securities transaction.

25. **Article 51 Decree 168** restricts the scope of application to not including companies registering securities transaction and supplements documents proving the contribution of capital incase the shareholder is a foreign investor purchasing privately offered shares in the application.

26. **Article 53 Decree 168** eliminates the exception of change of tax calculation method.

27. **Article 54 Decree 168** supplements cases of changing of authorized representative.

Mẫu số 19

TÊN DOANH NGHIỆP      CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM  
Độc lập - Tự do - Hạnh phúc

Số: ..... ngày..... tháng..... năm .....

**GIẤY ĐỀ NGHỊ**  
Đăng ký thay đổi nội dung đăng ký hoạt động chi nhánh/  
văn phòng đại diện/địa điểm kinh doanh

Kính gửi: (Cơ quan đăng ký kinh doanh cấp tỉnh) .....

Tên doanh nghiệp (ghi bằng chữ in hoa): .....

Mã số doanh nghiệp/Mã số thuế: .....

Đăng ký thay đổi nội dung đăng ký hoạt động của chi nhánh/  
văn phòng đại diện/địa điểm kinh doanh sau:

28. **Article 56 Decree 168** supplements the 10-day term for enterprises to register on change; replaces the Notice on change of registration information of branch, representative office, business location with the Request on registration of change of registration information of branch, representative office, business location; and eliminates cases of enterprise with 100% of capital contribution from the state issued with Enterprise Registration Certificate converting to LLC or JSC.

29. **Article 57 Decree 168** replaces cases of updating, supplementing information with new cases and supplements the case of changing of administrative territory.

30. **Article 60 Decree 168** separates representative office to temporary pause of operation, continuation of operation ahead of time and supplements the regulation on notice of continuation of business, continuation of operation ahead of time application.

31. **Article 64 Decree 168** eliminates the notice of dissolution from the application.

32. **Article 66 Decree 168** supplements the case of the tax authority declining because the branch, representative office haven't fulfilled the tax obligation as regulated; the case of closing of business location; and the case of branch, representative office, business location having been notified by the provincial business registration authority on the state of conducting procedure of closing of operation passing the 180-day term.

## NEW POINTS OF DECREE 181/2025/ND-CP GUIDING THE LAW ON VALUE ADDED TAX 2024



On July 1, 2025, the Government issued Decree No. 181/2025/ND-CP ("**Decree 181**") guiding the Law on Value Added Tax in 2024 to replace Decree No. 209/2013/ND-CP ("**Decree 209**") with some new points as follows:

### **1. Detailed regulations on value-added tax calculation prices of each specific case**

Compared to Decree 209, Decree 181 details the taxable prices for each case of goods, services or other production and business activities such as:

(i) Article 5 of Decree 181 on taxable prices for sold goods and services and imported goods; (ii) Article 6 of Decree 181 on taxable prices of goods and services used for exchange, internal consumption, gifts, donations and goods and services used for sales promotion; (iii) Article 7 of Decree 181 on taxable prices for asset leasing,

goods processing and construction and installation activities; (iv) Article 8 of Decree 181 on taxable prices for real estate business activities; (v) Article 9 of Decree 181 on taxable prices for brokerage activities of buying and selling goods and services entitled to commissions and goods and services entitled to the use of payment invoices with payment prices; (vi) Article 10 of Decree 181 on taxable prices for casino business services, prize-winning electronic games and betting business services; (vii) Article 11 of Decree 181 on taxable prices for a number of other taxable



prices for a number of other production and business activities; (viii) Article 12 of Decree 181 on dutiable prices for international telecommunications services; and, (ix) Article 13 of Decree 181 on taxable prices for services provided by foreign organizations and individuals abroad.

## 2. Regulations on tax rates

Articles 17 and 19 of Decree 181 stipulate the tax rates as follows:

- **The 0% tax rate applies to exported goods and services**, including goods and services sold to organizations and individuals abroad and consumed outside Vietnam. In addition, for other export goods and services such as international transport, lease of means of transport for use outside the territory of Vietnam such as passenger transportation, services provided by the aviation and maritime sectors or digital information content products provided to foreign parties, ... will still apply the tax rate of 0%. However, for the services specified at Points b and d, Clause 1, Article 9 of the VAT Law such as the transfer of technology or intellectual property rights abroad, reinsurance services abroad, etc. the tax rate of 0% will not be applied according to the regulations of the competent authority.

- **The tax rate of 5% applies to goods and services not exported or used outside the territory of Vietnam** such as fertilizers, plant protection drugs, plant products, animal

husbandry; services of digging and dredging ditches, ponds and lakes; latex or products made of bamboo, bamboo, straw, etc ... fishing vessels; medical equipment; art activities and children's toys, books of all kinds.

## 3. Additional details for cases eligible for VAT refund

Unlike Decree 209, only general regulations on conditions for VAT refund such as business establishments paying VAT if there is an input VAT amount that has not been fully deducted in the month or quarter; newly established or operating business establishments are subject to VAT payers; ... Decree 181 has dedicated a section to regulate tax refund from Articles 29 to 36, with a full and detailed list of cases to be refunded such as: (i) Article 29 of Decree 181 on tax refund for exports; (ii) Article 30 of Decree 181 on tax refund for investment; (iii) Article 31 of Decree 181 on tax refund for goods and services subject to VAT rate of 5%; (iv) Article 32 of Decree 181 on tax refund for business establishments upon dissolution or bankruptcy; (v) Article 33 of Decree 181 on tax refund for goods purchased in Vietnam and carried upon exit; (vi) Article 34 of Decree 181 on tax refund for programs and projects funded by non-refundable official development assistance (ODA) or non-refundable aid or humanitarian aid; (vii) Article 35 of Decree 181 on tax refund for goods and services purchased in Vietnam of beneficiaries of diplomatic privileges and immunities; and, (viii) Article 36



of Decree 181 on tax refund under international treaties. In addition, Article 37 of Decree 181 stipulates the conditions for VAT refund when business establishments pay VAT by the deduction method.

#### 4. New regulations on non-cash payment documents

Business establishments, if they do not pay in cash for services and goods purchased from VND 5 million or more (including imported goods), are required to have non-cash payment vouchers. Non-cash vouchers are defined in Article 26.1 of Decree 181 as documents proving non-cash payments in accordance with the provisions of Decree No. 52/2024/ND-CP. For some specific cases such as goods and services purchased by debt clearing method; purchased goods and services shall be paid for authorized through a third party for payment; goods and services purchased with deferred payment or installment payment valued at VND 5 million or more; goods and services imported each time with a value of less than VND 5 million; ... shall be specified in detail at Point b, Clause 2, Article 14 of the VAT Law. In addition, if you buy goods or services with a value of less than VND 5 million but buy them many times a day and have a total value of more than VND 5 million, you will only be eligible for tax deduction when there are non-cash payment vouchers



#### 5. Detailed regulations on the time of determination of VAT

In Decree 209, only the general provisions on the time of determination of VAT on goods are the time of transfer of ownership, regardless of whether the money has been collected or not; for services, it is the time of completion of the supply of services or the time of invoicing, regardless of whether the money has been collected or not. Decree 181 provides more specific regulations on imports and exports as well as other goods and services as follows:

- For exported goods, the time of VAT determination **shall be determined by the seller itself but not later than the next working day** in accordance with the law on customs.
- For imported goods, the time of VAT determination is the **time of determination of import tax** in accordance with the law on export tax and import tax.



- For other goods and services, Decree 181 specifically classifies services such as (i) telecommunications services, the time of VAT determination is **the time of completion of data reconciliation**, depending on each case; (ii) For electricity sale services, the time of VAT determination is the time of completion of data reconciliation, except for the case of electricity sale of power generation companies, the time of determination shall be based on the time of reconciliation of payment data between the power system operator and the electricity market, but **no later than the last day of the time limit declaration**; (iii) For the supply of clean water, the time of determination is **the time of completion of the data collation between the parties but not later than the 7th day of the month following the month in which the supply arises or not later than 07 days from the end of the convention period (the convention period as a basis**; (iv) for insurance business, the **time of recording insurance revenue** will be the time of determination of VAT in accordance with regulations on insurance business; (v) For real estate business activities, infrastructure construction, construction of houses for sale, transfer or lease, **there are 2 cases**: if the ownership has been transferred, the **time of transfer** will be the time of basis for determining whether VAT has been collected regardless of whether the money has been collected or not; if the ownership has not been transferred but the according to the project implementation schedule or the schedule in the Contract, the **date of collection or payment as agreed upon in the Contract** shall be the time of VAT determination; (vi) for construction or installation activities including shipbuilding, the time of determination of VAT **is the time of acceptance, handover of works, completed installation or part of the handover work**, regardless of whether money has been collected or not; and; (vii) For petroleum activities such as prospection, exploration and processing for the sale of crude oil, condensate or crude oil products , the time when **the buyer and seller determine the official selling price** shall be considered as the time of VAT determination, regardless of whether money has been collected or not; for the sale of natural gas, companion gas and coal gas transferred by pipeline to the buyer, the time **when the buyer or seller determines the volume of gas delivered in the month** is the time of VAT determination but not later than the last day of the declaration time limit pay tax for the month in which the tax liability arises.

Above is an article by Lac Duy & Associates about the new points of Decree 181 on guidance on the Law on Value Added Tax and we hope it will be useful for you to refer to and implement in practice. In case you need further advice, please contact us through [lacduy@lacduy-associates.com](mailto:lacduy@lacduy-associates.com) email for timely support.

## NEW LEGAL DOCUMENTS IN JULY 2025

NO.	EFFECTIVE DATE	NAME
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### ENTERPRISE

1.	01/07/2025	Law amending and supplementing a number of articles of the Law on Enterprises No. 76/2025/QH15 promulgated by the National Assembly
2.	01/07/2025	Decree No. 168/2025/ND-CP on enterprise registration promulgated by the Government
3.	01/07/2025	Circular 04/2025/TT-BTP of the Ministry of Justice stipulates the list of fields and the duration of persons with positions and powers who are not allowed to establish, hold titles, managerial and executive positions of private enterprises, limited liability companies, joint-stock companies, partnerships, and cooperatives after resigning from holding positions under the management of the Minister of Justice promulgate
4.	01/07/2025	Circular No. 68/2025/TT-BTC promulgating forms for use in enterprise registration and business household registration issued by the Minister of Finance

### TRADE

1.	01/07/2025	Decree No. 146/2025/ND-CP regulating decentralization and decentralization in the field of industry and trade promulgated by the Government
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### TAXES - FEES

1.	01/07/2025	Law on Value Added Tax 2024 No. 48/2024/QH15 promulgated by the National Assembly
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2.	01/07/2025	Circular No. 40/2025/TT-BTC amending and supplementing a number of articles of Circulars in the field of tax administration to delineate the competence of local governments according to the model of 02-level local government organization promulgated by the Minister of Finance
3.	01/07/2025	Circular 69/2025/TT-BTC guiding the Law on Value Added Tax and guiding the implementation of Decree 181/2025/ND-CP guiding the Law on Value Added Tax promulgated by the Minister of Finance
4.	01/07/2025	Resolution No. 204/2025/QH15 on VAT reduction issued by the National Assembly
5.	01/07/2025	Decree No. 122/2025/ND-CP regulating decentralization and decentralization in the field of tax administration promulgated by the Government
6.	01/07/2025	Decree No. 118/2025/ND-CP detailing the implementation of a number of articles of the Law on Value Added Tax promulgated by the Government
7.	01/07/2025	Decree No. 70/2025/ND-CP amending and supplementing a number of articles of the Government's Decree No. 123/2020/ND-CP dated October 19, 2020 regulating invoices and documents issued by the Government
8.	01/07/2025	Decree No. 174/2025/ND-CP stipulating the value-added tax reduction policy according to Resolution No. 204/2025/QH15 dated June 17, 2025 issued by the National Assembly
9.	01/07/2025	Decree 181/2025/ND-CP guiding the Law on Value Added Tax promulgated by the Government

## CIVIL

1.	01/07/2025	Law on Notarization 2024 promulgated by the National Assembly
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## LABOR - SALARY

1.	01/07/2025	Trade Union Law 2024 No. 50/2024/QH15 promulgated by the National Assembly
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## INSURANCE

1.	01/07/2025	Law on Social Insurance in 2024 No. 41/2024/QH15 promulgated by the National Assembly
2.	01/07/2025	Law amending and supplementing a number of articles of the Law on Health Insurance No. 51/2024/QH15 promulgated by the National Assembly
3.	01/07/2025	Decree 117/2025/ND-CP stipulating tax administration for business activities on e-commerce platforms and digital platforms of households and individuals promulgated by the Government
4.	01/07/2025	Decree No. 158/2025/ND-CP detailing and guiding the implementation of a number of articles of the Law on Social Insurance on compulsory social insurance promulgated by the Government
5.	01/07/2025	Decree No. 159/2025/ND-CP detailing and guiding the implementation of a number of articles of the Law on Social Insurance on voluntary social insurance promulgated by the Government
6.	01/07/2025	Circular No. 11/2025/TT-BNV detailing a number of articles of the Law on Social Insurance on voluntary social insurance promulgated by the Minister of Home Affairs