



LAC DUY & ASSOCIATES

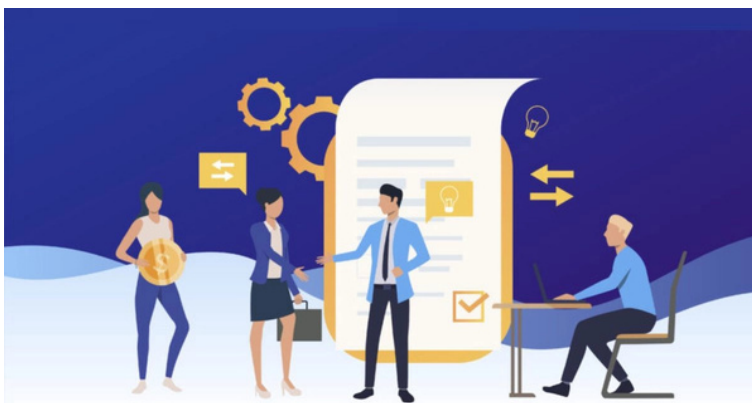
# NEWSLETTER

SEPTEMBER 2025



**DECREE 239/2025/ND-CP  
AMENDING, SUPPLEMENTING  
A NUMBER OF ARTICLES OF  
DECREE 31/2021/ND-CP  
DETAILING AND GUIDING  
CERTAIN ARTICLES OF THE  
LAW ON INVESTMENT**

**OFFICIAL DISPATCH NO.  
1198/CTL&BHXH-BHXH ON  
SALARY AS THE BASIS FOR  
COMPULSORY SOCIAL  
INSURANCE  
CONTRIBUTION**



**OFFICIAL LETTER NO. 1353/SNV-  
LĐTLBHXH  
GUIDELINES ON REGISTRATION  
OF INTERNAL LABOR  
REGULATIONS AND SUBMISSION  
OF COLLECTIVE LABOR  
AGREEMENTS OF ENTERPRISES  
IN HO CHI MINH CITY**

PUBLISHED BY LAC DUY & ASSOCIATES

CONTACT WITH US



: <http://lacduy-associates.com>



: [lacduy@lacduy-associates.com](mailto:lacduy@lacduy-associates.com)



: +84917275572/+842836221603



: 6th Floor, Centec Tower, 72-74 Nguyen Thi Minh Khai Street, Xuan Hoa Ward, Ho Chi Minh City



LAC DUY & ASSOCIATES

# NEWSLETTER

SEPTEMBER 2025

---

Dear Clients,

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

- Decree 239/2025/ND-CP amending, supplementing a number of articles of Decree 31/2021/ND-CP detailing and guiding certain articles of the law on investment
- Official Dispatch No. 1198/CTL&BHXH-BHXH on salary as the basis for compulsory social insurance contribution
- Official Letter No. 1353/SNV-LĐTLBHXH guidelines on registration of internal labor regulations and submission of collective labor agreements of enterprises in Ho Chi Minh City
- Legal documents in 09/2025





### DECREE 239/2025/ND-CP AMENDING, SUPPLEMENTING A NUMBER OF ARTICLES OF DECREE 31/2021/ND-CP DETAILING AND GUIDING CERTAIN ARTICLES OF THE LAW ON INVESTMENT



On 03 September 2025, Decree 239/2025/ND-CP (“**Decree 239**”) amending, supplementing a number of articles of Decree 31/2021/ND-CP detailing and guiding a number of articles of the Law on Investment (“**Decree 31**”) was issued by the Government. The notable changes include:

#### 1. Supplement regulation on electronic copy in investment application dossier

Previously, the definition of investment application dossier in clause 7 Article 2 Decree 31 made no mention of the concept of the electronic copy of a dossier at all. Therefore, clause 1 Article 1 Decree 239 supplements the above definition with the following: “*including electronic copy of dossier as prescribed in clause 1a Article 6 of this Decree*”.

At the same time, Decree 239 supplements two regulations, clause 1a and clause 1b after clause 1 Article 6 Decree 31. Particularly, clause 1a Article 6 Decree 31 stipulates digital signatures as well as the validity of an electronic copy, the responsibilities of investors when submitting an electronic copy, and the responsibilities of the Ministry of Finance and investment registration agencies in publicizing the address and form of receiving electronic copies. The role of the electronic copy is also reflected in clause 1b Article 6 Decree 31, which allows investors to choose one of the following forms of submitting documents: in person, online (i.e., through submitting an electronic copy) or via public

postal services.

In addition, in some investment procedures, Decree 239 stipulates that along with submitting paper version, investors must also submit an electronic copy of the documents. Such procedures include:

- Investor approval;
- Approval of investment policy by the Prime Minister, provincial People’s Committee, and industrial zone, export processing zone, high-tech park, economic zone Authority;
- Adjustment of investment project under the jurisdiction of investment policy approval by the Prime Minister, provincial People’s Committees, and the Management Boards of industrial zones, export processing zones, high-tech parks, economic zones;
- Adjustment of investment projects in the following cases: the transfer of part or all of the project; the division, separation, merger, consolidation, or conversion of the type of economic organization; the use of land use



rights and assets attached to the land of the investment project to contribute capital to an enterprise; or the use of land use rights and assets attached to the land of the investment project for business cooperation;

- Adjustment and extension of the duration of the investment project.

### **2. Amending the content and reducing the number of application dossiers required for investment procedures**

In addition to introducing an electronic copy of the application dossier, Decree 239 also amends and supplements the content and number of dossiers required for investment procedures.

Regarding the composition, the documents specified in points b, c, e, g and h clause 1 Article 33 Law on Investment in the investor approval application dossier are amended to be documents specified in points b, c, e, g and h clause 1 Article 31 Decree 31 by clause 7 Article 1 Decree 239. The application dossier requesting approval of investment policy in Article 31 Decree 31 has also been significantly amended and supplemented by clause 8 Article 1 Decree 239. At the same time, Decree 239 adds clause 1a after clause 1 Article 32 Decree 31 and clause 3a after clause 3 Article 33 Decree 31, respectively stipulating that the application dossier for investment policy approval by the Prime Minister and by the provincial People's Committee shall follow the provisions of Article 31 Decree 31. In addition, instead of following the provisions in clause 1 Article 33 Law on Investment, the application dossier for the issuance of an Investment Registration Certificate

in clause 1 Article 36 Decree 31 is also amended to only include the contents specified in clause 1 Article 31 of this Decree. Finally, clause 22 Article 1 Decree 239 supplements the report on project implementation status up to the time of dossier submission in the application dossier for the extension of duration of investment project.

Regarding quantity, the number of dossiers that investors must submit to the competent authority when carrying out investment procedures mentioned in Section 1 above has been reduced from four or eight to a single dossier

### **3. Reduction of processing time for investment procedures**

The time limit for processing investment procedures is also one of the subjects amended and supplemented by Decree 239. In general, this reduction is achieved by changing the unit of time from “working day” to “day” or by directly reducing the time for competent authorities to process application dossiers, sometimes halving the original time limit stipulated in Decree 31. Investment procedures with reduced processing times include:

- Investment policy approval and selection of investor (*12 days for cases under the jurisdiction of the Prime Minister/10 days if under the jurisdiction of the provincial People's Committee*)
- Investor approval (*17 days*);
- Investment policy approval by the Prime Minister (*25 days*), provincial People's Committee (*17 days*), and industrial zone, export





processing zone, high-tech park, economic zone Management Boards (17 days);

- Issuance, adjustment of Investment Registration Certificate for investment projects not subject to investment policy approval (10 days);

- Adjustment of investment project subject to investment policy approval by the Prime Minister (25 days), provincial People's Committee (17 days/05 days if adjusting investment project schedule, duration, or updating information on investment project location on the basis of administrative unit arrangement and two-level local government organization), and industrial zone, export processing zone, high-tech park, economic zone Authority (17 days/05 days if adjusting investment project schedule, duration, or updating information on investment project location on the basis of administrative unit arrangement and two-level local government organization);

- Adjustment of investment project having been granted Investment Registration Certificate and not subject to approval of investment policy adjustment (07 working days if not adjusting investment project under clause 1 Article 47 Decree 31);

- Adjustment of investment project in case the investor transfers part or all of the investment project (17 days);

- Adjustment, extension of the duration of the investment project (17 days);

- Conducting investment activities in the form of capital contribution, share purchase, capital contribution purchase by foreign investors (10 days).

#### **4. Updates following the restructuring of administrative units and the two-tiered local government system**

To align Decree 31 with the recent restructuring of administrative units and the implementation of a two-tiered local government system, Decree 239 has introduced specific amendments and supplements.

Decree 239 has amended the former Article 21 of Decree 31, shifting its focus from determining preferential investment areas based on changes in administrative boundaries to determining them based on the new restructuring of administrative units and the two-tiered local government system.

At the same time, Decree 239 also supplements regulations on application dossier, sequence and procedures for updating information on investment project location based on the restructuring of administrative units and two-tiered local government system in clause 3 Article 45; clause 5 Article 46; and clause 1 Article 47 Decree 31.

Finally, the names of competent state agencies were also changed by Article 2 Decree 239, particularly from the Ministry of Planning and Investment to the Ministry of Finance, the Ministry of Agriculture and Rural Development to the Ministry of Agriculture and Environment, and the Department of Planning and Investment to the Department of Finance.



### OFFICIAL DISPATCH NO. 1198/CTL&BHXH-BHXH ON SALARY AS THE BASIS FOR COMPULSORY SOCIAL INSURANCE CONTRIBUTION

On 05/09/2025, after receiving the document from the American Chamber of Commerce in Vietnam on salary as the basis for social insurance contributions in accordance with the provisions of Decree 158/2025/ND-CP, the Department of Wages and Social Insurance, Ministry of Home Affairs announced Official Dispatch No. 1198/CTL&BHXH-BHXH ("**Official Dispatch 1198**") to give opinions on salary as the basis for compulsory social insurance contributions in



order to clarify the understanding and implementation of the new provisions of the Law on Social Insurance 2024 and 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 points to note in Official Dispatch 1198 are as follows:

#### 1. Subjects of application

For employees subject to the salary regime determined by the employer — specifically, where the enterprise or organization applies a self-formulated salary scale, the labor contract clearly states the salary, plus allowances and supplements also determined by the employer, as specified at Point b, Clause 1, Article 31 of the Law on Social Insurance No. 41/2024/QH15 and detailed in Clause 1, Article 7 of Decree No. 158/2025/ND-CP.

#### 2. Specific provisions on amounts to be included in salaries as the basis for social insurance contributions

Firstly, **the monthly salary according to the job or title**, as specified in the salary scale and payroll that the employer has developed in accordance with Article 93 of the Labor Code 2019 and agreed upon by both parties in the signed labor contract.

Secondly, **salary allowances paid** to compensate for salary factors that have not been taken into



account (working conditions, complexity of work, living conditions, level of labor attraction) shall also be included if agreed upon by both parties in the labor contract.

Thirdly, **other additional amounts**, if *determined at a specific amount, agreed upon in the labor contract and paid stably and regularly in each payment period*, shall be included in the salary as a basis for social insurance contributions.

### 3. Clarifying the benefits that are not included in the salary as the basis for paying social insurance contributions

Firstly, **the regimes and benefits specified in Clause 5, Article 3 of Circular No. 10/2020/TT-BLDTBXH** such as bonuses as prescribed in Article 104 of the Labor Code, initiative bonuses; mid-shift meals; subsidies for gasoline, telephone, travel, housing, childcare, and child support; support when an employee has a relative who dies or gets married, the employee's birthday, allowances for employees in difficult circumstances when they suffer from occupational accidents, occupational diseases and other



supports and subsidies must be recorded in a separate section in the labor contract. These supports and benefits are not included in the salary as the basis for social insurance contributions.

Secondly, **other additional amounts that: are not determined at a specific amount**; are dependent on or fluctuate according to work productivity, working process and work quality, or are paid unstably according to each salary payment period, shall not be included in the salary as the basis for social insurance contributions.



**OFFICIAL LETTER NO. 1353/SNV-LĐTLBHXH**  
**GUIDELINES ON REGISTRATION OF INTERNAL LABOR REGULATIONS AND**  
**SUBMISSION OF COLLECTIVE LABOR AGREEMENTS OF ENTERPRISES IN**  
**HO CHI MINH CITY**



On July 31, 2025, the People's Committee of Ho Chi Minh City issued Official Letter No. 1353/SNV-LĐTLBHXH providing guidance on the registration of internal labor regulations and submission of collective labor agreements by enterprises located in the City ("**Official Letter**"). Accordingly, the Department of Home Affairs provides guidance on registration procedures for agencies, organizations, and enterprises (hereinafter referred to as "**enterprises**") as follows:

### **1. Registration authority**

**1.1 Enterprises located in the Export processing and industrial zones, the High-Tech Park of the City:** shall register internal labor regulations and submit collective labor agreements in accordance with the guidance of the Export Processing and Industrial Zones Authority and Management Board of the High-Tech Park.

**1.2 Enterprises not located in the Export processing and industrial zones, the High-Tech Park**





**of the City:** thực hiện đăng ký nội quy lao động, gửi thỏa ước lao động tập thể theo hướng dẫn của Công văn này, cụ thể như sau:

***a. Enterprises required to register with the Department of Home Affairs:*** Pursuant to Article 77, Article 119.1 of the Labor Code 2019 and Decision No. 03/QĐ-SNV, the Department of Home Affairs shall receive dossiers from the following enterprises:

(1) State-owned enterprises, including:

- Single-member limited liability companies wholly owned by the State that are parent companies of state economic groups, parent companies of state corporations, or parent companies within parent-subsidiary structures;
- Single-member limited liability companies wholly owned by the State;
- Limited liability companies or joint-stock companies of which the State holds more than 50% of charter capital or voting shares, according to the Law on Enterprises 2020.

(2) Enterprises with foreign investment capital: foreign investors as defined under the Law on Investment 2020.

(3) Agencies, organizations, and public service units: agencies, organizations, and public service units under central or city-level management.

***b. Enterprises required to register with communes, wards, and Con Dao special zon:*** Pursuant to Decision No. 03/QĐ-SNV, the Division of Culture and Society of the People's Committees of communes, wards, and Con Dao special zone shall receive dossiers from enterprises and individuals as follows:

(1) Limited liability companies and joint-stock companies (excluding those for registration with the Department of Home Affairs);

(2) Partnerships and private enterprises;

(3) Agencies, organizations, and public service units under People's Committees of communes,



wards, and Con Dao special zone that employ workers;

(4) Cooperatives and individuals that employ workers.

## 2. Registration procedures

For enterprises **not located** in the Export processing and industrial zones of the City, the High-Tech Park of the City, registration of internal labor regulations and submission of collective labor agreements shall be carried out following the guidance below:

Registration method	Enterprises registering with the Department of Home Affairs	Enterprises and individuals registering at communes, wards, Con Dao special zone
Receiving authority	Department of Home Affairs	Division of Culture and Society under the People’s Committees of communes, wards, and Con Dao special zone
1. Internal labor regulations		
Submission and result issuance address	National Public Service Portal, at: <a href="https://dichvucong.gov.vn">https://dichvucong.gov.vn</a>	
Registration deadline	Within 10 days from the date of issuance of the internal labor regulations	
Dossier components	<ul style="list-style-type: none"><li>- Application for registration of internal labor regulations (Original);</li><li>- Internal labor regulations (Original);</li><li>- Opinion from the grassroots labor representative organization at the workplace, if such organization exists (Original);</li><li>- Employer’s documents relating to labor discipline and material liability (if any) (Original).</li></ul>	
Result issuance period	Within 07 working days upon receipt of complete dossier	
2. Collective labor agreement		
Submission address	Submit 01 copy either directly or by post to the headquarters at: 159 Pasteur, Xuan Hoa Ward, Ho Chi Minh City.	Submit 01 copy to the Division of Culture and Society of People’s Committees of communes, wards, and Con Dao special zone.



Submission deadline	Within 10 days from the date the collective labor agreement is signed.	
Dossier components	<ul style="list-style-type: none"><li>- 01 Minutes of the meeting collecting opinions from the collective of employees (Original);</li><li>- 01 Collective labor agreement (Original)</li></ul>	
Result issuance deadline	Within 10 working days from receipt of the complete dossier, the result will be sent via the enterprise's registered email.	<ul style="list-style-type: none"><li>- Within 10 working days from receipt of complete dossier, the result will be sent via the enterprise's registered email; or</li><li>- Immediate confirmation if the submitted collective labor agreement complies with labor law.</li></ul>

### 3. Notes on the registration of internal labor regulations and submission of collective labor agreements by enterprises

- Provide full and accurate registered headquarters address in accordance with the two-tier local government administrative system based on Resolution No. 1685/NQ-UBTVQH15 dated June 16, 2025 of the National Assembly, along with the email address and telephone number for contact during the registration process.
- In the event that the People's Committee of the City issues internal procedures for administrative procedures that have been announced to reduce the processing time compared to current regulations, the processing and result issuance time for internal labor regulations registration shall follow the published and amended internal procedures.



## NEW LEGAL DOCUMENTS IN SEPTEMBER 2025

NO.	EFFECTIVE DATE	NAME
<b>BUSINESS</b>		
1.	September 01, 2025	Decree No. 205/2025/ND-CP amending Decree No. 111/2015/ND-CP on development of supporting industries promulgated by the Government
2.	September 05, 2025	Circular 76/2025/TT-BTC annuls the Circulars of the Minister of Finance on self-borrowing and self-payment of state-owned enterprises with more than 50% of charter capital issued by the Minister of Finance
3	September 15, 2025	Decree 210/2025/ND-CP amending Decree 38/2018/ND-CP guiding investment for innovative start-up small and medium-sized enterprises issued by the Government
<b>CURRENCY - BANKING</b>		
1.	September 15, 2025	Circular 22/2025/TT-NHNN amending Circular 19/2023/TT-NHNN regulating supervision of money destruction of the State Bank of Vietnam issued by the Governor of the State Bank of Vietnam promulgated by the Governor of the Bank
2.	September 15, 2025	Circular 14/2025/TT-NHNN stipulating the capital adequacy ratio for commercial banks and foreign bank branches issued by the Governor of the State Bank of Vietnam promulgated by the Governor of the State Bank of Vietnam
<b>INSURANCE</b>		
1.	September 01, 2025	Circular 24/2025/TT-BYT amending Circular 04/2017/TT-BYT on the List, rates and conditions for payment for medical supplies within the scope of entitlement of health insurance participants issued by the Minister of Health
<b>INVEST</b>		
1.	September 03, 2025	Decree 239/2025/ND-CP amending Decree 31/2021/ND-CP guiding the Law on Investment promulgated by the Government





LAC DUY & ASSOCIATES

# NEWSLETTER

SEPTEMBER 2025

---

2.	September 10, 2025	Decree 242/2025/ND-CP on management and use of official development assistance (ODA) and foreign concessional loans issued by the Government
3.	September 11, 2025	Decree 243/2025/ND-CP guiding the Law on Investment in the form of public-private partnership issued by the Government