



LEGAL NEWS

Enterprise

What are the charges for inventions eligible for protection?

1. General conditions for inventions eligible for protection



In accordance with the regulations prescribed in Article 58, Law on Intellectual property 2005, inventions can be protected by the mode of the grant of invention patent or mode of the grant of utility solution patent.

In order to protect one of the above modes, the invention must satisfy the conditions as follows:

| | Conditions |
|---|--|
| An invention shall be protected by mode of the grant of invention patent | <ul style="list-style-type: none"> - Being novel; - Involving an inventive step; - Being susceptible to industrial application. |
| An invention shall be protected by mode of the grant of utility solution patent | <ul style="list-style-type: none"> - Being novel; - Being susceptible to industrial application. |

In accordance with the regulations prescribed in Article 93, Law on Intellectual property, Invention patents shall each have a validity starting from the grant date and expiring at the end of 20 years after the filing date; within that utility solution patents shall have a validity starting from the grant date and expiring at the end of 10 years after the filing date.



2. Who has the right to register an invention?

Article 86, Law on Intellectual property prescribes that the following organizations and individuals shall have the right to register inventions, industrial designs, and layout-designs:

- Authors who have created inventions with their own efforts and expenses;
- Organizations or individuals who have supplied funds and material facilities to authors in the form of job assignment or hiring, organizations and individuals; unless otherwise agreed by the parties.
- Invention is created by material - technical establishment, costs from state budget prescribed by the Government.
- Where more than one organization or individual has jointly created or invested in the creation of an invention, industrial design or layout design, these organizations or individuals shall all have the registration right, which shall only be exercised with their consensus.

Besides, an organization or person who has the registration right may assign that right to other organizations or individuals in the form of a written contract, even where a registration application has been filed. [More](#)

Labor - Salary

Tips for enterprises to handle breaches of labor discipline

1. Notes before handling breaches of labor discipline

In accordance with Article 122, Labor Code 2019, the handling of a breach of labor discipline is prescribed as follows:

- The handling of a breach of labor discipline is prescribed as follows
- It is prohibited to impose more than one form of labor discipline on a single act of breaching labor discipline.



- For the employee who simultaneously commits more than one act of breaching labor discipline, the highest form of discipline corresponding to the most serious act of breach shall be applied.
- No labor discipline will be imposed on the employee who is:
 - Taking sickness or convalescence leave, or leave with the employer's consent;
 - Kept in custody or temporary detention;
 - Awaiting results of investigation and verification and conclusion of a competent agency for his/her act of breach specified in Clause 1 or 2, Article 125 of this Code;
 - Pregnant, or on maternity leave or raising a child under 12 months old.
- No labor discipline will be imposed on the employee who breaches labor discipline while suffering a mental disease or another disease that deprives him/her of the ability to perceive or control his/her acts.

2. Order and procedures for handling breaches of labor discipline

Step 1: Confirm the breaches of labor discipline

In accordance with Clause 1, Article 70, [Decree No. 145/2020/ND-CP](#), the confirmation of breaches of labor discipline is as follows:

- If detecting an employee committing a breach of labor discipline at the time the breach is committed: the employer shall make a written record of the breach and notify thereof to the grassroots-level employees' representative organization of which such employee is a member or the at-law representative of the employee, in case he/she is under full 15 years.
- In case the employer detects a breach of labor discipline after it is committed: Collect evidence to prove the employee's fault.

Step 2: Hold a meeting about the handling of the breach of labor discipline

* **The implementation time:** Within the statute of limitations for handling a breach of labor discipline

* **Preparation of the meeting:**

- Notify the contents, time and place of the meeting, full name of the employee subject to the handling of the breach: [More](#)



Tax – Fee – Charge

The excise tax rate (Updated in 2022)

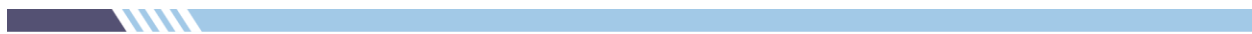
Pursuant to the Law Amending and Supplementing a Number of Articles of the Law on Excise Tax 2014 and 2016 and Law on Amending and supplementing a number of Articles of the Law on Public Investment, the Law On Investment in the Form of Public-Private Partnership, Law on Investment...



The excise tax rate is prescribed as follows:

| No. | Goods and services | Tax rate (%) |
|-----|--|--------------|
| I | Goods | |
| 1 | <i>Cigarettes, cigars and other tobacco preparations</i> | |
| | From January 1, 2016, through December 31, 2018 | 70 |
| | From January 1, 2019 | 75 |
| 2 | - Liquor; | |
| | a) Of 20° proof or higher | |
| | From January 1, 2016, through December 31, 2016 | 55 |
| | From January 1, 2017, through December 31, 2017 | 60 |
| | From January 1, 2018 | 65 |

| | | |
|---|--|-----------|
| | b/ Of under 20° proof | |
| | From January 01, 2016, through December 31, 2017 | 30 |
| | From January 1, 2018 | 35 |
| 3 | <i>Beer</i> | |
| | From January 01, 2016, through December 31, 2016 | 55 |
| | From January 1, 2017, through December 31, 2017 | 60 |
| | From January 1, 2018 | 65 |
| 4 | <i>Under-24 seat cars</i> | |
| | a) Passenger cars of 9 seats or fewer, except those specified at Points 4dd, 4e and 4g of the Tariff | |
| | - Of a cylinder capacity of 1,500 cm ³ or less | |
| | + From July 01, 2016 to December 31, 2017 | 40 |
| | + From January 01, 2018 | 35 |
| | - Of a cylinder capacity of between over 1,500 cm ³ and 2,000 cm ³ | |
| From July 01, 2016 to December 31, 2017 | 45 | |



| | |
|---|-----|
| From January 01, 2018 | 40 |
| - Of a cylinder capacity of between over 2,000 cm ³ and 2,500 cm ³ | 50 |
| - Of a cylinder capacity of between over 2,500 cm ³ and 3,000 cm ³ | |
| From July 01, 2016 to December 31, 2017 | 55 |
| From January 01, 2018 | 60 |
| - Of a cylinder capacity of between over 3,000 cm ³ and 4,000 cm ³ | 90 |
| - Of a cylinder capacity of between over 4,000 cm ³ and 5,000 cm ³ | 110 |
| - Of a cylinder capacity of between over 5,000 cm ³ and 6,000 cm ³ | 130 |
| - Of a cylinder capacity of over 6,000 cm ³ | 150 |
| b) Passenger cars of between 10 seats and under 16 seats, except those specified at Points 4dd, 4e and 4g of the Tariff | 15 |
| c) Passenger cars of between 16 seats and under 24 seats, except those specified at Points 4dd, 4e and 4g of the Tariff | 10 |
| d) Cars for both passenger and cargo transportation, except those specified at Points 4dd, 4e and 4g of the Tariff | |



| | |
|---|---|
| - Of a cylinder capacity of 2,500 cm ³ or less | 15 |
| - Of a cylinder capacity of between over 2,500 cm ³ and 3,000 cm ³ | 20 |
| - Of a cylinder capacity of over 3,000 cm ³ | 25 |
| dd/ Cars operated by gasoline and electricity or bio-fuel, with gasoline accounting for at most 70% of the fuel used. | 70% of the tax rate for cars of the same kind as specified at Points 4a, 4b, 4c, and 4d of the Tariff |
| e/ Bio-fuel powered cars | 50% of the tax rate for cars of the same kind as specified at Points 4a, 4b, 4c, and 4d of the Tariff |
| g/ Electricity-operated cars | |
| (1) Battery-powered electric cars | |
| - Passenger cars of 9 seats or fewer | |
| + From March 01, 2022 - February 28, 2027 | 3 |
| + From March 01, 2027 | 11 |
| - Passenger cars of between 10 seats and under 16 seats | |
| + From March 01, 2022 to February 28, 2027 | 2 |
| + From March 01, 2027 | 7 |



| | | |
|---|---|----|
| | - Passenger cars of between 16 seats and under 24 seats | |
| | + From March 01, 2022, to February 28, 2027 | 1 |
| | + From March 01, 2027 | 4 |
| | - Cars for both passenger transportation and cargo transportation | |
| | + From March 01, 2022, to February 28, 2027 | 2 |
| | + From March 1, 2027 | 7 |
| | (2) Other electric cars | |
| | - Passenger cars of 9 seats or fewer | 15 |
| | - Passenger cars of between 10 seats and under 16 seats | 10 |
| | - Passenger cars of between 16 seats and under 24 seats | 5 |
| | - Cars for both passenger transportation and cargo transportation | 10 |
| 5 | Two- and three-wheeled motorcycles of a cylinder capacity of over 125 cm ³ ; | 20 |
| 6 | Aircrafts | 30 |
| 7 | Yachts | 30 |



| | | |
|-----------|--|----|
| | Gasoline of all kinds. | |
| 8 | - Gasoline | 10 |
| | - Gasoline typed E5 | 8 |
| | - Gasoline typed E10 | 7 |
| 9 | Air conditioners of 90,000 BTU or less | 10 |
| 10 | Playing cards; | 40 |
| 11 | Votive papers and objects | 70 |
| II | Services | |
| 1 | Dance halls; | 40 |
| 2 | Massage parlors and karaoke bars | 30 |
| 3 | Casinos and prize-winning electronic games | 35 |
| 4 | Betting: | 30 |
| 5 | Golf business | 20 |
| 6 | Lottery business. | 15 |



LEGAL UPDATES

Enterprise

3 cases of compulsory premature redemption of bonds

The Decree 65/2022 supplements regulations on premature redemption of bonds, including:

- Premature redemption of bonds under the agreement between the bond-issuing corporations and the bondholders.

- **Compulsory redemption at the request of investors** when:

- Bond-issuing corporations violate the law on offering and trading corporate bonds under a decision of the competent authority, which cannot be remedied or the remedy is not approved by the number of bondholders representing 65% or more of the total number of bonds of the same type in circulation.
- Bond-issuing corporations violate the law on offering and trading corporate bonds under a decision of the competent authority, which cannot be remedied or the remedy is not approved by the number of bondholders representing 65% or more of the total number of bonds of the same type in circulation.
- Other cases of other bond issuance plans as prescribed in Article 13 of this Decree (if any). Violations on enterprise information, conditions, and provisions of the bond offering, criteria for bonds....

Finance - Banking

SBV: Sharply increases in interests from September 23, 2022

Accordingly, the maximum interest rates applicable to VND deposits of organizations and individuals at credit institutions and foreign bank branches all increase.

In particular, the maximum interest rate applicable to call deposits and deposits with terms of less than one month shall be 0.5% per annum (increased by 0.3%); The maximum interest rate applicable to deposits with terms of one month to less than six months shall be 5.0% per annum (increased by 1%).

For People's credit funds and Micro-financial institutions, the maximum interest rate applicable to deposits with terms of one month to less than six months shall be 5.5% per annum.

On the same day, the State Bank of Vietnam issues Decision No. 1606/QD-NHNN on the refinancing interest rate, re-discount interest rate, overnight lending interest rate in inter-bank electronic payment, and lending to offset the capital shortage in the clearing of the State Bank of Vietnam for credit institutions and foreign bank branches.

Within that, the refinancing interest rate: 5.0% per annum, the re-discount interest rate: 3.5% per annum, and the overnight lending interest rate in inter-bank electronic payment and lending to offset the capital shortage in the clearing of the State Bank of Vietnam for other banks: 6.0% per annum.

The above interest rate is adjusted to increase by 1% compared with the latest adjustment in September 2020.

Decision No. 1606/QD-NHNN and Decision No. 1607/QD-NHNN takes effect on September 23, 2022.

The Chief of the State Bank's Office, Director of the Monetary Policy Department, Heads of units of the State Bank of Vietnam, credit institutions, and foreign bank branches shall be responsible for the implementation of this Decision.

Financial autonomy's mechanism of public non-business units

On September 16, 2022, the Ministry of Finance issues Circular No. 56/2022/TT-BTC guiding a number of contents of financial autonomy of public non-business units; processing assets and finance upon reorganization or dissolution of public non-business units.

Accordingly, public non-business units are classified in accordance with financial autonomy prescribed in Article 9, Decree No. 60/2021/ND-CP, including:

- A public non-business unit that can cover its regular expenses and investment expenses (group-1 unit);
- A public non-business unit that can cover its regular expenses (group-2 unit).
- A public non-business unit that can self-cover part of its regular expenses (group-3 unit); group-3 units shall be classified into:



- Units that can cover between 70% and under 100% of their regular expenses;
- Units that can cover between 30% and under 70% of their regular expenses;
- Units that can cover between 10% and under 30% of their regular expenses.
- Public non-business units with regular expenses covered by the State (group-4 units)
 - Public non-business units having a level of self-coverage of regular expenses determined according to Article 10 of under 10%;
 - Public non-business units have no revenues from non-business activities.

Public non-business units shall formulate their financial autonomy plans; propose the classification of their financial autonomy levels; make revenue-expense estimates of the first year in accordance with Clause 1, Article 35 of Decree No. 60/2021/ND-CP; report to the management agencies (group-1 unit).

From the financial autonomy plans from the public non-business units, the competent agencies shall summarize and verify the financial autonomy classification plan and estimates for affiliated units, and then submit them to the finance agencies for consideration.

Besides, Circular 56/2022 also explains the revenues based on revenue-expense estimates at the plan of financial autonomy, ability to pay, or objective impacts from disasters, diseases, and extraordinary social and economic changes.

This Circular takes effect on November 01, 2022.



LIST OF UPDATED LEGAL NORMATIVE DOCUMENTS

| Culture – Sports - Tourism | | |
|--|--|---|
| 1 | Decree 67/2022/ND-CP prescribing the competence, order and procedures for formulation, appraisal and approval of master plans and projects on conservation, renovation and restoration | Issuing date: 21/09/2022 Effective date: 21/09/2022 Effect status: In force |
| Natural resources - Environment | | |
| 2 | Decision No. 882/QD-TTg dated July 22, 2022 of the Prime Minister on approving the National Action Plan on Green Growth for the 2021-2030 period | Issuing date: 22/07/2022 Effective date: 22/07/2022 Effect status: In force |
| Finance - Banking | | |
| 3 | Decision 1606/QD-NHNN 2022 re-discount interest rate, overnight lending interest rate in inter-bank electronic payment | Issuing date: 22/09/2022 Effective date: 23/09/2022 Effect status: In force |
| 4 | Decision 1607/QD-NHNN 2022 on the maximum interest rate applicable to VND deposits | Issuing date: 22/09/2022 Effective date: 23/09/2022 Effect status: In force |
| 5 | Decree 65/2022/ND-CP private placement of corporate bonds, trading of privately placed corporate bonds | Issuing date: 16/09/2022 Effective date: 16/09/2022 Effect status: In force |
| 6 | Decision No. 633/QD-TTg dated May 23, 2022 of the Prime Minister approving the Accounting-Auditing Strategy through 2030 | Issuing date: 23/05/2022 Effective date: 23/05/2022 Effect status: In force |
| 7 | Decision No. 05/2022/QD-TTg dated March 23, 2022 of the Prime Minister amending and supplementing a number of articles of the Prime Minister's Decision No. 157/2007/QD-TTg | Issuing date: 23/03/2022 Effective date: 19/05/2022 Effect status: In force |



| Export - Import | | |
|-------------------------------|---|---|
| 8 | Decision No. 628/QD-TTg dated May 20, 2022 of the Prime Minister approving the Strategy for customs development through 2030 | Issuing date: 20/05/2022 Effective date: 20/05/2022 Effect status: In force |
| Transport | | |
| 9 | Decree No. 64/2022/ND-CP dated September 15, 2022 of the Government amending and supplementing a number of articles of the Decrees regulating business activities in civil aviation | Issuing date: 15/09/2022 Effective date: 15/09/2022 Effect status: In force |
| Agriculture - Forestry | | |
| 10 | Decision No. 1077/QD-TTg dated September 14, 2022 of the Prime Minister approving the Scheme on “Tackling illegal, unreported and unregulated fishing until 2025” | Issuing date: 14/09/2022 Effective date: 14/09/2022 Effect status: In force |

Thank you for your reading!

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