

## Appendix B: Regulatory Checklist (2024 Updates)



This checklist provides a snapshot of key regulatory areas and recent updates (as of 2024, subject to ongoing changes) relevant for businesses operating in Vietnam. It is not exhaustive but highlights critical considerations for compliance and strategic planning.

**Note:** Regulatory landscapes are dynamic. **VIET Transformation Advisors** recommends regular, detailed legal counsel for specific compliance needs.

### I. Foreign Direct Investment (FDI) & Market Access

- **Updated Investment Law/Decrees:** Have there been recent changes to the list of conditional business lines or market access conditions for foreign investors?
  - ☐ Yes ☐ No ☐ N/A
- **Investment Incentives:** Are you aware of and leveraging the latest tax incentives, land rent reductions, or other preferential treatments for foreign investors in specific sectors or economic zones?
  - ☐ Yes ☐ No ☐ N/A
- **Capital Contribution & Transfer:** Are there new regulations regarding foreign capital contribution requirements, foreign exchange controls, or repatriation of profits?
  - ☐ Yes ☐ No ☐ N/A

### II. Labor & Employment

- **Labor Code Amendments:** Have there been recent amendments to the Labor Code impacting employment contracts, working hours, minimum wages, or social insurance contributions?
  - ☐ Yes ☐ No ☐ N/A
- **Foreign Worker Permits:** Are the procedures and requirements for obtaining work permits and visas for foreign employees updated or more stringent?
  - ☐ Yes ☐ No ☐ N/A
- **Trade Union/Internal Labor Regulations:** Any new requirements for establishing trade unions or updating internal labor regulations?
  - ☐ Yes ☐ No ☐ N/A

### III. Tax & Finance

- **Corporate Income Tax (CIT):** Any changes to CIT rates, deductions, or new tax incentives for specific industries (e.g., high-tech, green industries)?
  - ☐ Yes ☐ No ☐ N/A

- **Value Added Tax (VAT):** Have there been adjustments to VAT rates or new regulations on VAT refunds?
  - ☐ Yes ☐ No ☐ N/A
- **E-invoicing Mandates:** Is your business fully compliant with the latest e-invoicing regulations and deadlines?
  - ☐ Yes ☐ No ☐ N/A
- **Transfer Pricing Regulations:** Any new guidance or increased scrutiny on transfer pricing documentation and compliance?
  - ☐ Yes ☐ No ☐ N/A

#### IV. Digital Economy & Cybersecurity

- **Cybersecurity Law Implementation:** Are you compliant with the latest decrees and circulars guiding the implementation of Vietnam's Cybersecurity Law, particularly regarding data localization and cross-border data transfer?
  - ☐ Yes ☐ No ☐ N/A
- **Personal Data Protection:** Are you aware of and compliant with Vietnam's Personal Data Protection Decree (Decree 13/2023/ND-CP) and its implications for data collection, processing, and storage?
  - ☐ Yes ☐ No ☐ N/A
- **E-commerce Regulations:** Any new regulations impacting online sales, consumer protection in e-commerce, or platform responsibilities?
  - ☐ Yes ☐ No ☐ N/A

#### V. Environmental, Social, Governance (ESG)

- **ESG Reporting Requirements:** Are there emerging or new mandatory ESG reporting requirements for certain types of companies (e.g., publicly listed, large enterprises)?
  - ☐ Yes ☐ No ☐ N/A
- **Environmental Protection Law:** Any new decrees or guidelines related to waste management, emissions, or environmental impact assessments?
  - ☐ Yes ☐ No ☐ N/A



**VIET Transformation Advisors Co. Ltd.**

Công Ty TNHH Cổ Vốn Chuyển Đổi VIỆT

📍 100 Đ. Nguyễn Thị Minh Khai

Phường 6 | Quận 3

Hồ Chí Minh | Vietnam

✉ contact@viet-ta.com

🌐 www.viet-ta.com

🔗 LinkedIn Profil