**LEGAL UPDATES**

**VOL 28, DECEMBER 2021**

**Dear Valued Clients and Partners,**

ADK Vietnam Lawyers would like to introduce to you the Legal Updates, Vol 28 of December 2021 with new legal provisions with notable contents as follows:

1. **The National Assembly Standing Committee explains the provisions on the crime of Illegal infiltration into the computer network, telecommunications network or electronic device of another person ruled in the Penal Code 2015**

On November 26, 2021, the National Assembly Standing Committee issued a Resolution 08/2021/NQ-UBTVQH15 on explaining Clause 1, Article 289 of the Penal Code 2015 providing for the crime of illegal infiltration into the computer network, telecommunications network or electronic device of another person.

Clause 1, Article 289 of the Penal Code 2015 provides:

*“Any person who deliberately bypasses the warning, hacks the password or firewall or uses the administrator’s right of another person to infiltrate another person's computer network, telecommunications network or electronic device in order to take control, interfere the operation of the electronic device; steal, change, destroy, fabricate data or illegally use services shall be liable to a fine of from VND 50,000,000 to VND 300,000,000 or face a penalty of 01 - 05 years' imprisonment.”*

The Resolution explains the above behavior as including the act of "using other people's administrative rights or by other means to illegally infiltrate another person's computer networks, telecommunications networks or electronic means, to appropriate data and to use other methods to access another person's data that contains trade secrets, including listening, reading, taking notes, taking pictures, recording audio, recording data containing trade secrets.”

Resolution No. 08/2021/NQ-UBTVQH15 will take effect from January 14, 2022.

1. **The Government extends the deadline for paying excise tax on domestically manufactured or assembled automobiles.**

On December 4, 2021, the Government issued Decree No. 104/2021/ND-CP on extending the deadline for paying excise tax for domestically manufactured or assembled automobiles.

According to Article 3, the extension of the tax payment deadline for the payable excise tax incurred in the October and November 2021 tax periods is applied for domestically manufactured or assembled automobiles. The extension time is from the end of the time limit for paying excise tax in accordance with the law on tax administration, specifically as follows:

1. The time limit for paying excise tax arising in the tax period of October 2021 is December 20, 2021 at the latest.
2. The time limit for paying excise tax arising in the tax period of November 2021 is December 30, 2021 at the latest.

In order to enjoy the above tax payment extension, individuals and enterprises eligible for the extension need to submit a written request for extension of the excise tax payment deadline (either electronic or physical paper sent directly to the tax office or sent by post), using the form in the Appendix attached with this Decree, then submitting it to their competent tax authority once for all the extended periods at the same time with the date of filing declare excise tax under the law on tax administration.

1. **The Civil Aviation Authority of Vietnam has issued a directive to tighten control for passengers departing from African countries**

On December 3, 2021, the Civil Aviation Authority of Vietnam issued Directive No. 5616/CT-CHK on strengthening the prevention and control of the Covid-19 epidemic. Accordingly, the Civil Aviation Authority requires airlines to:

* 1. strengthen control and close supervision of passengers arriving and departing from countries in Africa or other countries detecting Omicron variant entering Vietnam to prevent the spread of the virus; and
	2. promptly report to the health agencies and report to the Civil Aviation Authority of Vietnam for them to report to the Ministry of Health and the Ministry of Transport for direction and handling.

In addition, official newspapers have reported that the Civil Aviation Authority of Vietnam submitted a written request to the Ministry of Transport to report to the Prime Minister regarding temporary delays of international flights, including relief flights from 10 African countries, in order to prevent the risk of spreading the Omicron variant into Vietnam.

We hope you found this brief legal update informative.

Kind regards.

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