

# Executive Summary

## What's the news

The Vietnamese Government decided not to lengthen the social distancing campaign for almost all the provinces from 00h, 23 April 2020. This decision has widely released restrictions on most important activities of the country including resumption of some immigration procedures as below:

- The immigration authorities are open from 23 April 2020 and expired visas now can be extended, mainly support to extend visa in the form of humanitarian protection for tourists who cannot return home due to Covid-19 outbreak. However, there is no change on the disallowance of the entry visas since the Government announced suspending the arrival of foreigners to Vietnam (from 00h, 22 March 2020).
- The issuance of new work permits to foreign employees from countries and territories affected by the Covid-19 pandemic are still suspended until further notice from the relevant authorities. For work permit renewal (except restricted cases), the latest health check-up certificate to ensure the health status and the original passport to review the applicant's travel history must be presented.



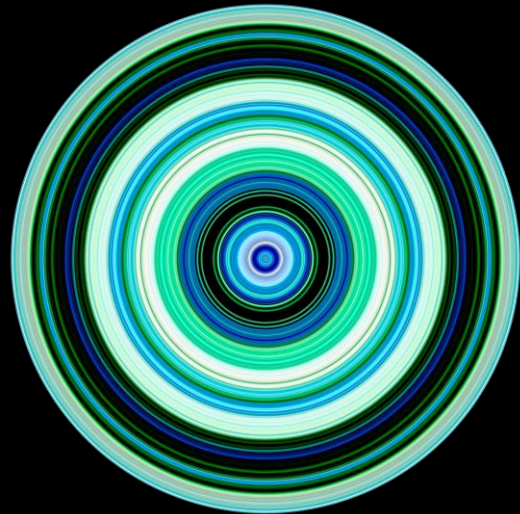
### What you should do

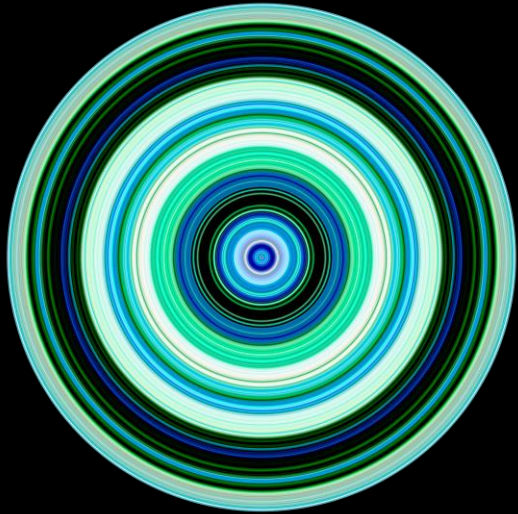
- For foreign employees who are outside of Vietnam, it is advised to keep the arrival date to Vietnam flexible until further notice from the authorities;
- Foreigners with expired visa and work permits must be well-prepared for the additional required documents.



### What Deloitte can support

- Continue to review and support with the extension of visa/work permit for those expatriates still working in Vietnam;
- Keeping you updated on the further guidance from the relevant authorities;
- Provide the Frequent Questions and Answers for your reference in the following page.





# Frequent Questions and Answers

Questions	Deloitte's Answers
<p><b>1</b> If employees suspend work due to Covid-19, will this impact their immigration status and require visa/work permit amendment?</p>	<p>➤ No unless the assignment in Vietnam/the labor contract with the current sponsoring Vietnamese party terminates completely.</p>
<p><b>2</b> If the employer reduces the foreign employees' working hours or retrenches the foreign employees due to Covid-19, will this affect the Vietnamese company's sponsorship ability of other foreign employees in future?</p>	<p>➤ No effect.</p>
<p><b>3</b> Are any visas or work permit types at risk of cancellation if an employee is not currently in Vietnam due to Covid-19?</p>	<p>➤ Due to Covid-19, the Government of Vietnam provisionally does not allow foreigners to enter Vietnam. In such case, for those who have valid work permits/visas but could not return to Vietnam on time, these will be invalid when their duration expires.</p>
<p><b>4</b> Is there any penalty imposed if the visa expires during immigration office closure due to Vietnam's nationwide social distancing period from 1 April 2020 to 22 April 2020?</p>	<p>➤ Those whose visa expires within this period are not considered as overstayed. However, they are required to renew the visa once immigration departments open again on 23 April 2020.</p>
<p><b>5</b> What is the expected date Vietnam will be open to the foreigners' arrival?</p>	<p>➤ Due to the complicatedness of Covid-19, it cannot be foreseen when the foreigners will be able to come and work in Vietnam again. However, the Government of Vietnam is drafting a Resolution to build a special immigration procedure for foreigners who are experts, CEO, managers and technicians as well as new work permit issuance.</p>

## Why Deloitte?

Understanding that your unique concern requires unique solution, we offer meticulously carved and individually tailored solution to address your specific concern at any stage of your investment.

Our approach combines insight and innovation from multiple disciplines, industry knowledge and practical experience to help adding value to your business locally and globally from our undisputed market leader advantage.

## Contact us

**Thomas McClelland**  
National Tax Leader  
+84 28 7101 4333  
tmcclelland@deloitte.com

**Bui Ngoc Tuan**  
Tax Partner  
+84 24 7105 0021  
tbui@deloitte.com

**Bui Tuan Minh**  
Tax Partner  
+84 24 7105 0022  
mbui@deloitte.com

**Phan Vu Hoang**  
Tax Partner  
+84 28 7101 4345  
hoangphan@deloitte.com

**Dinh Mai Hanh**  
Tax Partner  
+84 24 7105 0050  
handinh@deloitte.com

**Suresh G Kumar**  
Tax Partner  
+84 28 7101 4400  
ksuresh@deloitte.com

**Vo Hiep Van An**  
Tax Partner  
+84 28 7101 4444  
avo@deloitte.com

**Vu Thu Nga**  
Tax Partner  
+84 24 7105 0023  
ngavu@deloitte.com

### Hanoi Office

15<sup>th</sup> Floor, Vinaconex Building,  
34 Lang Ha Street, Dong Da District,  
Hanoi, Vietnam.  
Tel: +84 24 7105 0000  
Fax: +84 24 6288 5678

### Ho Chi Minh City Office

18<sup>th</sup> Floor, Times Square Building,  
57-69F Dong Khoi Street, District 1,  
Ho Chi Minh City, Vietnam.  
Tel: +84 28 7101 4555  
Fax: +84 28 3910 0750

# Deloitte.



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organisation”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax & legal and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organisation”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

#### About Deloitte Asia Pacific

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Ho Chi Minh City, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Shanghai, Singapore, Sydney, Taipei, Tokyo and Yangon.

#### About Deloitte Vietnam

Deloitte Vietnam, a pioneer in the Advisory and Audit industry with nearly 30 years of experience in the Vietnam market, is part of the Deloitte Global network, one of the Four largest professional services organisations in the world. Our clients are served by over 1,000 staff located in our Hanoi and Ho Chi Minh City offices with access to the full strength of our Deloitte Asia Pacific member firms. Through our extensive network, Deloitte Vietnam delivers value-added services in Financial Advisory, Risk Advisory & Corporate Governance, Tax & Legal, Consulting, Audit & Assurance and Professional Training Services to the private and public sectors across a wide range of industries.

*This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organisation”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.*

*No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.*