

DECREE No. 119/2007/ND-CP OF JULY 18, 2007, ON TOBACCO PRODUCTION AND TRADE

THE GOVERNMENT

Pursuant to the December 25, 2001 Law on Organization of the Government;

Pursuant to the Government's Resolution No. 12/2000/NQ-CP of August 14, 2000, on the national policy for prevention and combat of tobacco's harms in the 2000-2010 period;

At the proposal of the Minister of Industry,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1.- Scope of regulation

This Decree provides for tobacco production and trade, including planning activities; investment in production development; growing, processing, purchase and sale of tobacco raw and auxiliary materials; production and consumption of tobacco products; import and export of tobacco machinery and equipment, tobacco raw and auxiliary materials and tobacco products in the Socialist Republic of Vietnam.

Article 2.- Subjects of application

This Decree applies to domestic and foreign organizations and individuals involved in tobacco production and trade and related activities in the Vietnamese territory.

Article 3.- Application of relevant laws and treaties

1. Tobacco production and trade must comply with this Decree and relevant provisions of law.
2. If a treaty to which the Socialist Republic of Vietnam is a contracting party provides for tobacco production and trade differently from this Decree, that treaty prevails.

Article 4.- Interpretation of terms

In this Decree, the terms below are construed as follows:

1. *Tobacco* means tobacco leaves whose scientific names are *Nicotiana Tabacum L.* and *Nicotiana Rustica L.*, including air-cured and fire-cured tobacco leaves.
2. *Tobacco raw materials* means tobacco leaves in bulk, stemmed tobacco leaves or pipe tobacco, tobacco plugs, tobacco stems and other tobacco substitutes used for the manufacture of tobacco products.
3. *Tobacco products* means products wholly or partly made of tobacco raw materials and processed into cigarettes, cigars, pipe tobacco for pipe smoking, and other products used for smoking, chewing or snuffing.

4. *Tobacco auxiliary materials* means all supplies other than tobacco raw materials used for the manufacture of tobacco products.

5. *State commerce in the import of tobacco products* means an import mechanism under which the State designates major enterprises to import tobacco products.

6. *Tobacco production capacity* means the capacity of synchronous machinery and equipment used for the manufacture of tobacco products.

7. *Processing of tobacco raw materials* means processing activities carried out on machinery and equipment chains for tobacco stemming or processing into strips, plugs and other substitutes used to manufacture tobacco products.

Article 5.- Principles for management of tobacco production and trade

1. The State uniformly manages tobacco production and trade, and holds monopoly in the manufacture and import of tobacco products.

2. The State controls the supply of tobacco products to the market, tobacco production output and the import of tobacco products; applies state commerce to tobacco import; and controls the consumption of tobacco products on the market so as to reduce tobacco's harms.

3. Tobacco raw materials are commodities subject to conditional business. Trading in tobacco products is restricted. Investment in the manufacture of tobacco products is conditional. Manufacture of tobacco products requires licenses.

4. Tobacco machinery and equipment, tobacco raw materials, cigarette paper and tobacco products are subject to line management by the Ministry of Industry.

Chapter II

GROWING, PROCESSING OF, AND TRADING IN, TOBACCO RAW MATERIALS

Article 6.- Investment in the growing of tobacco and use of tobacco varieties

1. Investment in development of tobacco-growing zones in each locality must conform to the local land use planning and be based on the approved planning for development of tobacco raw material regions.

2. The use of tobacco varieties must comply with the provisions of law on management of plant varieties.

Article 7.- Grading of tobacco raw materials

1. Tobacco growers, enterprises engaged in tobacco growing or processing or tobacco raw material trading shall grade tobacco raw materials in accordance with law.

2. The Ministry of Industry shall assume the prime responsibility for, and coordinate with concerned ministries in, promulgating criteria for the grading of tobacco raw materials.

Article 8.- Trading in tobacco raw materials

1. Organizations and individuals may only trade in tobacco raw materials when obtaining related business eligibility certificates from competent state agencies and strictly observe related business conditions throughout their operation process.

2. Conditions for being granted an eligibility certificate for trading in tobacco raw materials:

a/ Having business registration for tobacco raw materials;

b/ Having business establishments which satisfy technical, equipment, environmental sanitation, and fire control requirements; having business processes suitable to the trading in tobacco raw materials; and locations of business establishments conformable with the planning on development of tobacco raw material regions;

c/ Having managerial and technical staffs, and qualified and experienced employees as required by law;

d/ Having contracts on investment in tobacco raw material regions under the planning on development of tobacco raw material regions and annual plans.

3. The Ministry of Industry shall guide in detail the competence, order and procedures for the grant of eligibility certificates for tobacco raw material trading.

Article 9.- Processing of tobacco raw materials

1. Processing of tobacco raw materials is a conditional business line. Enterprises may process tobacco raw materials only after obtaining eligibility certificates from the Ministry of Industry and strictly observe the set conditions throughout their operation process.

2. Conditions for being granted an eligibility certificate for tobacco raw material processing:

a/ Being an enterprise set up according to law, having business registration for tobacco raw material processing;

b/ Carrying out tobacco raw material processing activities according to the approved strategy and master plan of the tobacco industry;

c/ Having material foundations suitable to the business scope: meeting technical, technological, machinery and equipment, environmental sanitation, and fire control requirements;

d/ Having managerial and technical staffs, and qualified and experienced employees as required by law;

e/ Having contracts on investment in tobacco raw material regions under the planning on tobacco raw material regions and annual plans;

f/ Having eligibility certificates for tobacco raw material trading according to Article 8 of this Decree.

3. The Ministry of Industry shall guide in detail the order and procedures for the grant of eligibility certificates for tobacco raw material processing.

Article 10.- Rights and obligations of traders engaged in tobacco raw material trading or processing

In addition to the rights and obligations provided for by the enterprise law, traders engaged in tobacco raw material trading or processing have the following rights and obligations:

1. To select investment regions and tobacco growers according to the planning on development of tobacco raw material regions. To sign investment contracts with tobacco growers for the growing and purchase of tobacco raw materials;
2. Enterprises with eligibility certificates for tobacco raw material processing may use tobacco machinery and equipment suitable to tobacco raw material processing stages.

Article 11.- Funds for tobacco raw material growing and processing

1. Enterprises investing in tobacco growing may include in the purchasing prices of tobacco raw materials amounts for setting up funds for tobacco raw material growing and processing, aimed at developing tobacco raw material regions.
2. The setting up and use of funds for tobacco raw material growing and processing complies with regulations of the Ministry of Finance.

Article 12.- Specialized management of the import of tobacco raw materials

1. Tobacco raw materials are subject to specialized management by the Ministry of Industry.
2. An enterprise importing tobacco raw materials for domestic production and consumption, export or export processing must meet the following conditions:
 - a/ Having an eligibility certificate for tobacco raw material processing according to Article 9 or a permit for the manufacture of tobacco products according to Article 14 of this Decree;
 - b/ Having imported raw materials suitable to its production capacity and output;
 - c/ Obtaining consent of the Ministry of Industry.
3. For tobacco raw materials imported within quotas, enterprises must obtain import permits from the Ministry of Trade.

Chapter III

MANUFACTURE OF TOBACCO PRODUCTS

Article 13.- Conditions for the manufacture of tobacco products

An enterprise may manufacture tobacco products if it meets all the following conditions:

1. Having manufactured tobacco products before the time of promulgation of the Government's Resolution No. 12/2000/NQ-CP of August 14, 2000, on the national policy for tobacco harm prevention and fighting in the 2000-2010 period.
2. The manufacture of tobacco products conforms to the approved strategy and master plan of the tobacco industry.
3. The State holds dominant shares in the charter capital of the enterprise.
4. Having a permit for the manufacture of tobacco products as prescribed in Article 14 of this Decree.
5. Investing in the development of raw material regions and using home-made tobacco raw materials according to the approved planning on development of tobacco raw material regions as well as the strategy and master plan of the tobacco industry.

6. Having synchronous and advanced equipment, satisfying the set conditions on labor safety and hygiene, fire control and environmental sanitation.
7. Ensuring hygiene and safety requirements for tobacco products according to regulations of the Ministry of Health, and quality of those products according to Vietnamese quality standards.
8. Having lawful ownership or use right of trademarks of tobacco products in Vietnam.

Article 14.- Tobacco product manufacture permits

1. Manufacture of tobacco products requires permits granted by the Ministry of Industry.
2. The Ministry of Industry shall guide in detail the order and procedures for the grant of tobacco product manufacture permits.
3. An enterprise may only conduct production and business from the date it is granted a tobacco product manufacture permit.

Article 15.- Tobacco production capacity

1. Tobacco production capacity of each enterprise and the entire tobacco industry means the capacity of existing machinery and equipment at the time of promulgation of the Government's Resolution No. 12/2000/NQ-CP of August 14, 2000, which shall be determined and announced by the Ministry of Industry.
2. Production capacity of each enterprise serves as a basis for the management of investment in its tobacco machinery and equipment and production output.

Article 16.- Tobacco production output

1. The annual tobacco production output of an enterprise must not exceed its production capacity stated in the tobacco product-manufacture permit.
2. The Ministry of Industry shall specify production output with regard to tobacco products bearing domestic or foreign marks in each period according to the strategic orientations and master plan of the tobacco industry already approved by the Prime Minister.

Article 17.- Quality standards of tobacco products

1. Tobacco products must meet Vietnamese quality standards.
2. Enterprises manufacturing tobacco products must observe quality standards set for those products.

Article 18.- Minimum prices of tobacco products

1. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Trade and the Ministry of Industry in, setting minimum prices of tobacco products.
2. Enterprises manufacturing tobacco products may not sell those products at prices below the minimum prices set by the Ministry of Finance.

Article 19.- Tobacco product marks and labeling

1. Tobacco products may be consumed in Vietnam only when their marks have been lawfully registered and protected in Vietnam.
2. Enterprises manufacturing tobacco products bearing foreign marks for consumption in Vietnam must obtain permission from the Prime Minister.
3. The labeling of tobacco product packages must comply with current provisions of law. From April 1, 2008, health warnings will be displayed in black on white background, representing 30% of the principal display surface of a cigarette packet with one of the following contents: “smoking may cause lung cancer” or “ smoking may cause chronic lung diseases.” Regulations on the printing of health warnings on cigarette packets shall be implemented according to the schedule set in the Framework Convention on Tobacco Control, in suitability with the world’s situation and Vietnam’s characteristics.
4. Only enterprises directly manufacturing tobacco products may print labels or contract with printing establishments for the printing of labels of cigarette packets.

Article 20.- Specialized management of cigarette paper

1. Domestic enterprises manufacturing cigarette paper may only sell products to enterprises having tobacco product manufacture permits or export permits.
2. Only enterprises manufacturing tobacco products may purchase cigarette paper for manufacture in conformity with their permitted production output and may not resell paper to organizations and individuals that have no tobacco product manufacture permits.
3. An enterprise importing cigarette paper must meet the following conditions:
 - a/ Having a tobacco product manufacture permit as prescribed in Article 14 of this Decree;
 - b/ The imported cigarette paper quantity is suitable to the enterprise’s permitted tobacco production output;
 - c/ Obtaining consent of the Ministry of Industry.
4. Investment in cigarette paper production must be compatible with the approved strategy and master plan of the tobacco industry.

Article 21.- Tobacco product stamps

1. Tobacco products manufactured for domestic consumption must bear stamps on their packages according to state regulations.
2. Tobacco products manufactured for export, offer or exhibition in foreign countries shall not bear stamps under Vietnamese regulations.
3. Stamps of tobacco products manufactured for consumption in Vietnam may only be allocated to enterprises having tobacco product manufacture permits. The quantity of stamps allocated annually to an enterprise must not exceed its permitted production output.
4. Tobacco products imported for consumption in Vietnam must bear import stamps on their packages.
5. The Ministry of Finance shall print, issue and allocate stamps to enterprises according to regulations.

Article 22.- Rights and obligations of tobacco product-manufacturing enterprises

In addition to the rights and obligations provided for by law, an enterprise manufacturing tobacco products has the following rights and obligations:

1. To sell tobacco products according to its business registration certificate; to organize a system of wholesale and retail distributors according to this Decree.
2. To publicize information about the products and ensure their compatibility with tobacco hygiene standards prescribed by law.
3. To apply the following forms of introduction about the enterprise:
 - a/ Publicizing, introducing tobacco products and finished tobacco shreds on local foreign-language newspapers;
 - b/ Publicizing once on the mass media congratulations introducing its name, address and logo on the occasion of Tet holidays or its annual anniversaries.

Article 23.- Conditions for investment in the manufacture of tobacco products

1. Investment in the manufacture of tobacco products must conform to the approved strategy and master plan of the tobacco industry.
2. Investment shall not be made in the building, expansion, or raising of the capacity of establishments which manufacture tobacco products for domestic consumption in excess of the total tobacco production capacity determined by the Ministry of Industry in accordance with Article 15 of this Decree.
3. Foreign investment projects on the manufacture of tobacco products, including investment under contracts for processing, cooperation in manufacture and industrial property franchise, must meet the following conditions:
 - a/ The investment is made on the basis of joint venture or cooperation with enterprises having tobacco product manufacture permits for renewal of technologies, equipment or restructuring of products in order to raise product quality and value;
 - b/ The State holds dominant shares in the enterprise's charter capital;
 - c/ The enterprise meets the conditions prescribed in Article 13 and has a tobacco product manufacture permit as prescribed in Article 14 of this Decree;
 - d/ The investment is licensed by the Prime Minister at the proposal of the Ministry of Industry.
4. Investment projects on the manufacture of tobacco products for export or export processing, on in-depth investment, renewal of tobacco product-manufacturing equipment or technologies, relocation of manufacture sites under plannings of tobacco product-manufacturing enterprises must be approved by the Ministry of Industry.

Chapter IV

TRADE IN TOBACCO PRODUCTS

Article 24.- Planning on the system of tobacco product trading networks

1. The State strictly controls the trade in tobacco products through the planning on tobacco product trading networks.
2. The Ministry of Trade shall assume the prime responsibility for, and coordinate with the Ministry of Industry in, formulating and approving the planning on tobacco product trading networks nationwide.

Article 25.- Conditions for trade in tobacco products

1. Conditions for tobacco wholesale trade and wholesale agency:

- a/ The trader is an enterprise set up according to law and having business registration for purchase and sale of tobacco products;
- b/ Having a stable business place with a clear address conformable with the approved planning on tobacco product trading networks;
- c/ Having material foundations and financial capacity suitable to the business scope;
- d/ Having contracts for tobacco product sale and purchase and a stable tobacco distribution system;
- e/ Having a tobacco product wholesale trade or wholesale agency license according to Article 26 of this Decree.

2. Conditions for tobacco retail trade or retail agency:

- a/ The trader has business registration for purchase and sale of tobacco products;
- b/ Having a stable business place with a clear address conformable with the approved planning on tobacco product trading networks;
- c/ Belonging to the distribution system of tobacco product-manufacturing enterprises or of tobacco product wholesalers or retailers;
- d/ Having a tobacco product retail trade or retail agency license according to Article 26 of this Decree.

Article 26.- Tobacco product trading licenses

1. Tobacco product trading is a business line to be licensed by the Trade Ministry.
2. The Trade Ministry shall guide in detail the order, procedures and competence for the grant of tobacco product wholesale trade, wholesale agency, retail trade and retail agency licenses.
3. Traders may only start business from the date they are granted tobacco product wholesale trade, wholesale agency, retail trade or retail agency licenses.

Article 27.- Rights and obligations of traders processing tobacco product trading licenses

In addition to the rights and obligations prescribed by law, traders possessing tobacco product trading licenses also have the following rights and obligations:

1. To purchase tobacco products of lawful origin.
2. To organize the circulation and consumption of tobacco products on the market according to the granted tobacco product-trading licenses.

3. To wholesale tobacco products to only those traders that have tobacco product trading licenses.

Article 28.- Import of tobacco products for commercial purposes

1. The import of tobacco products for commercial purposes must adhere to the following principles:

a/ The principle of state commerce in the import of tobacco products;

b/ Imported tobacco products must bear tobacco import stamps issued by the Ministry of Finance;

c/ Imported tobacco products must comply with management requirements stipulated in this Decree and relevant provisions of law like home-made products.

2. The Ministry of Trade shall assume the prime responsibility for, and coordinate with the Ministry of Industry in, guiding in detail the mechanism of state commercial management of imported tobacco products.

Article 29.- Import of tobacco products for non-commercial purposes

1. Individuals entering the Vietnamese territory may carry along tobacco not in excess of the permitted luggage quotas set by the Government.

2. Vietnam-based diplomatic missions, consulates and international organizations that wish to import tobacco products for use must adhere to Vietnamese law.

3. The Ministry of Trade shall assume the prime responsibility for, and coordinate with the Ministry of Industry in, guiding the conditions, procedures and quotas for the import of tobacco products to serve as samples for production and use in other non-commercial activities.

Article 30.- Prevention and fighting of smuggling and trade frauds

1. All illegally imported tobacco and counterfeit tobacco must be confiscated and destroyed.

2. Enterprises producing or trading in tobacco shall coordinate with competent state agencies in preventing and fighting against smuggling of tobacco products and trading in counterfeit tobacco products.

Chapter V

TOBACCO MACHINERY AND EQUIPMENT

Article 31.- Management of tobacco machinery and equipment

1. Organizations and individuals having no permits for the manufacture of tobacco products may not use tobacco machinery and equipment in any form, except for the use of machinery and equipment by tobacco product-processing enterprises specified in Clause 2, Article 10 of this Decree.

2. The sale, export, re-export and liquidation of tobacco machinery and equipment by tobacco product-manufacturing enterprises comply with relevant laws and the following provisions:

a/ An enterprise may sell its machinery and equipment which still have use value to enterprises having tobacco production permits;

b/ Machinery and equipment which have no use value or are liquidated as a result of in-depth investment shall be destroyed under supervision of a liquidation council set up by the Ministry of Industry.

3. The Ministry of Industry shall assume the prime responsibility for, and coordinate with relevant functional agencies in, inspecting, detecting and handling tobacco machinery and equipment of unlawful origin or not destroyed according regulations.

Article 32.- Import of tobacco machinery and equipment

1. An enterprise importing machinery and equipment of the tobacco industry must meet the following conditions:

a/ Having a tobacco product manufacture permit as prescribed in Article 14 of this Decree;

b/ Importing tobacco machinery and equipment suitable to its production capacity;

c/ Obtaining consent of the Ministry of Industry.

2. Enterprises having eligibility certificates for tobacco raw material processing under Article 9 of this Decree and satisfying the conditions set at Points b and c, Clause 1 of this Article may only import machinery and equipment for tobacco raw material processing.

Chapter VI

STATE MANAGEMENT RESPONSIBILITY

Article 33.- Responsibilities of the Ministry of Industry

1. To submit to the Government or the Prime Minister for promulgation or to promulgate according to its competence legal documents on tobacco production and trade.

2. To formulate strategies and master plans for Vietnam's tobacco industry and submit them to the Prime Minister for approval;

3. To assume the prime responsibility for, and coordinate with concerned ministries, branches and localities in, formulating a scheme on reorganization of the tobacco industry; manage the establishment, division, split, merger and dissolution of enterprises manufacturing tobacco products, processing tobacco raw materials or auxiliary materials in accordance with law.

4. To exercise the state management of investment and construction activities in the tobacco industry in accordance with law and this Decree.

5. To promulgate and check standards of the tobacco industry and quality of tobacco products.

6. To organize the specialized management and management of the import of machinery and equipment for tobacco production, tobacco raw materials, cigarette paper, and the import of tobacco products.

7. To provide for the competence and procedures for the grant, adjustment, extension and withdrawal of eligibility certificates for trading in tobacco raw materials or processing tobacco raw materials and tobacco product manufacturing permits.

8. To determine production capacity and output of tobacco product-manufacturing enterprises.
9. To submit to the Prime Minister for consideration and permission of the manufacture of tobacco products bearing foreign marks and consumed in Vietnam.
10. To coordinate with the Ministry of Trade in guiding the mechanism of state commercial management of the import of tobacco products.
11. To assume the prime responsibility for, and coordinate with the functional agencies in, inspecting, detecting and handling tobacco machinery and equipment of unlawful origin or not destroyed according to regulations.
12. To inspect, examine, settle complaints and denunciations, and handle violations in tobacco production and trade.

Article 34.- Responsibilities of the Ministry of Trade

1. To draft and submit to the Government and the Prime Minister for promulgation or promulgate according to its competence legal documents on trade activities in the tobacco domain.
2. To assume the prime responsibility for, and coordinate with the Ministry of Trade in, formulating, approving and publicizing a planning on tobacco product trading networks nationwide.
3. To guide in detail the competence and procedures for the grant, adjustment, extension and withdrawal of tobacco product trading permits.
4. To assume the prime responsibility for, and coordinate with the Ministry of Industry in, guiding in detail the mechanism of state commercial management of imported tobacco products.
5. To coordinate with functional state agencies in inspecting and handling organizations and individuals trading in tobacco products in violation of this Decree.
6. To coordinate with the Ministry of Industry in managing the quota-based import of tobacco raw materials.

Article 35.- Responsibilities of the Ministry of Finance

1. To organize the printing, issue and allocation of stamps to enterprises in accordance with this Decree and current regulations.
2. To assume the prime responsibility for, and coordinate with the Ministry of Trade and the Ministry of Industry in, setting the minimum selling prices of tobacco products.
3. To guide the setting up and use of funds for growing and processing tobacco raw materials.

Article 36.- Responsibilities of the Ministry of Health

1. To draft and submit to the Government or the Prime Minister for promulgation or promulgate according to its competence legal documents on foodstuff hygiene and safety and prevention and fighting of tobacco's harms.
2. To inspect and supervise the implementation of regulations on foodstuff hygiene and safety and prevention and fighting of tobacco harms.

Article 37.- Responsibilities of ministries, ministerial-level agencies and government-attached agencies

Ministries, ministerial-level agencies and government-attached agencies shall, within the ambit of their powers, coordinate with the Ministry of Industry, the Ministry of Trade and the Ministry of Finance in exercising the state management of tobacco trade.

Article 38.- Responsibilities of provincial/municipal People's Committees

1. To perform the state management of the tobacco industry and handle issues falling within their competence in localities under their management.
2. To coordinate with the Ministry of Industry in implementing the undertaking on reorganization of tobacco enterprises in localities under their management.
3. To inspect the production and consumption of tobacco raw materials and circulation of tobacco products in localities under their management.

Chapter VII

VIOLATIONS AND HANDLING OF VIOLATIONS

Article 39.- Acts in violation of legal provisions on tobacco production and trade

1. Producing or trading in tobacco without permits.
2. Producing or trading in smuggled tobacco products, counterfeit tobacco, tobacco products of trademarks not protected in Vietnam, not up to Vietnamese quality standards, of poor quality or with expired use duration, which fail to comply with labeling regulations or bear no stamps as prescribed by law.
3. Using, liquidating, importing, exporting, re-exporting or selling tobacco machinery and equipment in contravention of this Decree and law.
4. Producing tobacco products in excess of permitted production output.
5. Failing to comply with legal provisions on hygiene and safety of tobacco products, prevention and fighting of tobacco's harms.
6. Selling, purchasing or assigning tobacco product stamps.
7. Illegally selling, purchasing or assigning cigarette paper.
8. Selling, purchasing tobacco without tobacco trading permits granted by the state management agency in charge of commerce.
9. Selling tobacco to persons under 18 years of age.
10. Selling tobacco at head offices, schools, hospitals, cinemas, houses for art performances, sport competition gymnasiums, on streets or at other public places prescribed by law.
11. Advertising, conducting trade promotion with tobacco in any form.
12. Sponsoring cultural, artistic, sport or other activities in association with tobacco advertisement.
13. Selling tobacco through vending machines via the Internet or by telephone.

14. Other violations prescribed by law.

Article 40.- Handling of violations

Organizations and individuals committing acts in violation of law on tobacco production and trade shall, depending on the nature and severity of their violations, be disciplined, administrative sanctioned or examined for penal liability, and pay compensations for damage in accordance with law.

Chapter VIII

IMPLEMENTATION PROVISIONS

Article 41.- Implementation effect

1. This Decree takes effect 15 days after its publication in “CONG BAO” and replaces the Government’s Decree No. 76/2001/ND-CP of October 22, 2001, on tobacco production and trade.
2. Organizations and individuals lawfully conducting tobacco production and trading activities before the effective date of this Decree may continue operation and be considered for the grant of permits or eligibility certificates for production and trade in accordance with this Decree.

Article 42.- Implementation organization and responsibility

1. The Ministry of Industry shall coordinate with concerned ministries and branches in guiding the implementation of this Decree.
2. Ministers, heads of ministerial-level agencies, heads of government-attached agencies and presidents of provincial/municipal People’s Committees shall implement this Decree.

On behalf of the Government
Prime Minister
NGUYEN TAN DUNG