

# Legal news

December 2009

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## Contents

|                             |           |
|-----------------------------|-----------|
| <b>HIGHLIGHT .....</b>      | <b>2</b>  |
| <b>Other Sectors .....</b>  | <b>5</b>  |
| Finance .....               | 5         |
| Banking.....                | 5         |
| Taxation.....               | 6         |
| Trade.....                  | 6         |
| Labour .....                | 7         |
| Health .....                | 8         |
| Transport.....              | 8         |
| Construction .....          | 8         |
| Land – Real Estate.....     | 9         |
| Judiciary.....              | 12        |
| Agriculture .....           | 13        |
| Miscellaneous.....          | 14        |
| <b>Contact Details.....</b> | <b>15</b> |

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## HIGHLIGHT

### 1. [Guidelines for application of international accounting standards on financial instruments in Vietnam](#)

*On November 6, 2009, the Ministry of Finance issued Circular No. [210/2009/TT-BTC](#) guiding the application of international accounting standards to presentation of financial statements and description of information in financial instruments.*

Accordingly, the Circular provides guidelines on the presentation of financial liabilities and equity instruments, Spare Sums for potential payments and other complex financial instruments, treasury stock, interests, dividends, loss and profit; payment options. Besides, financial assets and payable debts are compensated for each other on the Accounting Balance sheet only when the entities are legally entitled to compensate for the value recorded, and intend to make payment on a net basis or record such assets and payable debts at the same time.

In addition, the Circular also provides detailed guidelines for each group of financial instruments and level of presentation; the importance of financial instruments to financial status and business results; Other financial assets and financial liabilities, financial assets and financial liabilities are recorded at fair value through Statement of Business Activities, etc.

When re-classifying financial instruments, the entities must present the value of financial instruments after they have been re-classified, the causes and effects of the re-classification of financial instruments to financial statements. When financial assets being not eligible for cease of recordal, are transferred, the accounting entities must show the nature of assets, nature of the transfer of risk and ownership, book value of assets and relevant liabilities if they continues to record all such assets for each type of financial asset..

When the financial assets' value are reduced due to credit losses and the entities record a reserve in a separate account in place of directly reducing accounting book value of assets, and they must compare changes of such reserve account in each accounting period for each type of financial assets.

The entities must also provide description about credit risk, liquidity risk, and market risk in which they describe and analyze the sensitivity with respect to each type of market risk at the date of reporting, clearly indicate the effects on their profits, losses and equity, caused by changes in the relevant risk variables that can be present at the date of reporting. Methods and assumptions are used to analyse the sensitivity and changes in methods and assumptions are used for comparison with the preceding accounting period, and the reasons for those changes.

This Circular takes effect as of December 21, 2009.

### 2. [Continued deferment of paying corporate income tax till Quarter I/2010](#)

*On November 11, 2009, the Government issued Resolution No. [54/NQ-CP](#) on periodical meeting session of the Government in October 2009.*

In which the Government decided to suspend the implementation of policies on tax exemption and reduction applied in 2009, and at the same time, continue to defer the time limit for payment of corporate income tax by small and medium size enterprises, enterprises manufacturing and processing textiles and garments, leather, enterprises having many employees in Quarter I of 2010.

### **3. Guidelines for job loss allowance**

*On November 18, 2009, the Ministry of Labour, War Invalids and Social Affairs issued Circular No. [39/2009/TT-BLDTBXH](#) guiding the implementation of Article 12 of Decree No. 39/2003/ND-CP dated April 18, 2003 detailing and guiding the implementation of a number of articles of Labour Code with respect to jobs.*

In which, the number of years calculated to receive a job loss allowance is determined as the employee's total consecutive working time from his/her start to work for such employer to his/her loss of job, excluding the time of payment for unemployment insurance.

Wage taken as a basis for calculation of job loss allowance is wage and salary under labour contract, calculated on average of 6 consecutive months prior to jobless. Minimum rate of job loss allowance shall be 2 months of salary, except for the case where the employee's time for calculation of job loss allowance is below 1 month.

The Circular takes effect as of January 2, 2010 and the method for calculation of job loss allowance as provided for in this Circular shall not apply to cases where labour contracts are terminated before January 1, 2009.

### **4. Guidelines for sanctioning administrative violations in the field of customs**

*On November 10, 2009, the General Department of Customs has issued Decision No. [2238/QĐ-TCHQ](#) promulgating a guideline table for process of sanctioning administrative violations, settlement of claims against administrative decisions related to sanctioning administrative violations in the customs branch and guideline table for use of standard forms of minutes and decisions in sanctioning administrative violations and enforcement of administrative decision in the customs branch.*

Where the person, who has the authority for sanctioning, decides to apply sanction forms of warning or fine up to VND 200,000, penalty decision shall be made on site without making a minutes on violation and the amount of penalty shall be collected from sanctioned organizations or individuals; or they will be instructed to pay such amount at the State Treasury in accordance with the regulations.

Where the decision on sanctioning administrative violations in the customs sector becomes due for enforcement, the decision maker shall report to his/her direct supervisor who is competent to make decision on enforcement and organize the enforcement of such decision. For material evidence and facilities temporarily seized according to administrative procedures, within 10

days from the date of seizure, the maker of seizure decision must dispose of the seized material evidences and facilities. Where more time is needed for verification before making any decision, the maker of seizure decision has to make a decision to prolong the temporary seizure period regarding material evidences and facilities of administrative violations. The maximum extended time limit for seizure shall not be more than 60 days from the date of the temporary seizure of material evidences and facilities.

This Decision takes effect 15 days after its signing date and repeals Decision No. 1426/QD-TCHQ dated August 17, 2007.

**5. Limit of holding shares by foreign investors in Vietnamese credit institutions**

Pursuant to the draft Decree on acquisition of shares in Vietnamese credit institutions by foreign investor, the total limit for holding shares in a Vietnamese credit institution by foreign investors shall not exceed 30% of this institution's charter capital, in which an individual may not hold above 5%, and an organization may not hold above 10% of the charter capital. In special cases, the Prime Minister can permit to increase such limit of holding shares by a foreign strategic investor and investor-related persons; however in all cases it shall not exceed 20% of the charter capital.

## **Other Sectors**

### **Finance**

- On December 31, 2009, the Prime Minister issued Decision No. 2213/QD-TTg on the amendment and supplement to a number of articles of Decision No. 497/QD -TTg dated April 17, 2009 of the Prime Minister on the assistance with interest rates applicable to loans for purchase of machinery, equipment and materials serving agricultural production and construction materials for building residential houses in rural areas.
- Decision No. 3280/QD-BTC dated December 25, 2009 of the Ministry of Finance announcing loan interest rates of investment credits and export credits of the State and interest rate differences to be regarded as a post-investment support.
- On December 30, 2009, the Ministry of Finance stipulated Circular No. 242/2009/TT-BTC guiding the implementation of a number of articles of the Regulation on financial management of State owned companies and management of State capital invested in other enterprises accompanying Decree No. 09/2009/ND-CP dated February 5, 2009.
- Circular No. 228/2009/TT-BTC dated December 7, 2009 of the Ministry of Finance guiding the regime for establishing, setting aside and using the reserves for discount sale, loss from financial investments, bad debts, and warranty for products, goods and engineering works in enterprises.

### **Banking**

- On December 11, 2009, the Prime Minister issued Decision No. 2072/QD-TTg on the interest rate assistance with respect to organizations and individuals' medium-term and long-term loans in Vietnamese Dong.
- Decision No. 2896/QD-NHNN dated December 2, 2009 of the State Bank of Vietnam on the amendment of legislative programme of this bank in 2009;
- On December 31, 2009, the State Bank of Vietnam stipulated Circular No. 27/2009/TT-NHNN detailing the implementation of the interest rate assistance with respect to organizations and individuals borrowing medium-term and long-term loans from banks in 2010 for investment in production and business development.
- Circular No. 26/2009/TT-NHNN dated December 30, 2009 of the State Bank of Vietnam providing for the purchase and sale of foreign currencies of a number of State owned corporations and groups.
- On December 15, 2009, the State Bank of Vietnam issued Circular No. 25/2009/TT-NHNN amending Article 1 of Decision No. 09/2008/QD-NHNN

dated April 10, 2008 of the Governor of the State Bank of Vietnam on credit institutions' lending in foreign currencies to borrowers who are residents.

- Circular No. 24/2009/TT-NHNN dated December 14, 2009 of the State Bank of Vietnam detailing the implementation of interest rate assistance with respect to organizations and individuals borrowing medium-term and long-term loans from Bank for Development of Vietnam for new investment in production and business development.
- On December 8, 2009, the Ministry of Finance stipulated Circular No. 229/2009/TT-BTC on the amendment and supplement to Circular No. 62/2008/TT-BTC dated July 8, 2008 of this Ministry guiding implementation of the Regulation on financial management regarding Vietnam Deposit Insurance.
- Circular No. 23/2009/TT-NHNN dated December 2, 2009 of the State Bank of Vietnam providing for the layout design, print-out, and management of printing and casting Vietnamese currency.

### Taxation

- On December 3, 2009, the Ministry of Finance issued Decision No. 3027/QD-BTC correcting Circular No. 130/2008/TT-BTC dated December 26, 2008 of this Ministry guiding implementation of a number of articles of Law on Corporate Income Tax No. 14/2008/QH12 and guiding implementation of Decree No. 124/2008/ND-CP dated December 11, 2008 detailing implementation of a number of articles of Law on Corporate Income Tax.
- Circular No.237/2009/TT-BTC dated December 18, 2009 of the Ministry of Finance providing guidelines on import duty and value added tax regarding raw materials and machines to be imported under contracts for processing and production of exported goods, but damaged or lost due to objective reasons such as natural disasters, fires and unexpected accidents.
- On December 15, 2009, the Ministry of Industry and Trade stipulated Circular No.37/2009/TT-BCT providing the regulations on importation of commodities included in the management portfolio of 2010's import tariff quotas.
- Inter-ministerial Circular No. 235/2009/TTLT-BTC-BGTVT-BTTTT dated December 14, 2009 of the Ministry of Finance, Ministry of Transport, and Ministry of Information and Communications guiding the exchange and provision of customs information, information about taxpayers in the field of customs, taxation, transportation, information and communication.

### Trade

- On December 23, 2009, the Government issued Decree No. 114/2009/ND-CP amending and supplementing a number of articles of Decree No. 02/2003/ND-CP dated January 14, 2003 on the development and management of markets.

- Decision No.139/2009/QD-TTg dated December 23, 2009 of the Prime Minister on amendment and supplement to a number of articles of the Decision No. 254/2006/QD-TTg dated November 7, 2006 of the Prime Minister on the management of border trade activities with countries sharing common borders.
- On December 14, 2009, the General Department of Customs stipulated Decision No.2428/QD-TCHQ promulgating the customs procedures for the aircrafts' exit, entry, transit and port transfer, and customs supervision at international airports.
- Decision No.2425/QD-TCHQ dated December 14, 2009 of the General Department of Customs promulgating the process of customs procedures for Vietnamese and foreign vessels leaving from, entering in, transiting, or switching ports.
- On December 9, 2009, the General Department of Customs issued Decision No.2396/QD-TCHQ promulgating the customs procedures for goods exported and imported through e-customs procedures.
- Circular No. 38/2009/TT-BCT dated December 18, 2009 of the Ministry of Industry and Trade on the implementation of specific rules on commodities under the Harmonized System 2007 version of the rules of origin in the Agreement on Trade in goods between ASEAN and Korea.
- On December 14, 2009, the Ministry of Industry and Trade stipulated Circular No. 36/2009/TT-BCT promulgating the regulation on agents in gasoline and oil business.
- Circular No. 234/2009/TT-BTC dated December 9, 2009 of the Ministry of Finance guiding the mechanism of establishment, management and use of petroleum price stabilization fund in accordance with Decree No. 84/2009/ND-CP dated October 15, 2009 on gasolines and oil business.

## Labour

- On December 31, 2009, the Government issued Decree No. 116/2009/ND-CP providing the regulations on sanctioning administrative violations in the field of vocational training.
- Decision No.1645/QD-LDTBXH dated December 2, 2009 of the Ministry of Labour, Invalids and Social Affairs on approving the pilot plan on Sector's Collective Labor Agreements between 2009 and 2010.
- On December 30, 2009, the Ministry of Labour, War Invalids and Social Affairs stipulated Circular No. 42/2009/TT-BLDTBXH guiding the implementation of some regimes and policies for employees under Decree No. 109/2008/ND-CP dated October 10, 2008 on the sale or assignment of 100% state owned enterprises.

- Circular No. 41/2009/TT-BLDTBXH dated December 30, 2009 of the Ministry of Labour, War Invalids and Social Affairs guiding the amendment and supplement to Circular No. 03/2007/TT-BLDTBXH dated January 30, 2007 on guiding the implementation of a number of articles of Decree No. 152/2006/ND-CP dated December 22, 2006 providing guidelines for a number of articles of Law on Social Insurance on compulsory social insurance.
- On December 3, 2009, the Ministry of Labour, War Invalids and Social Affairs issued Circular No. 40/2009/TT-BLDTBXH on the method to calculate the number of regular employees in accordance with Decree No. 108/2006/ND-CP dated September 22, 2006 detailing and guiding the implementation of a number of articles of Law on Investment.

## Health

- Circular No. 232/2009/TT-BTC dated December 9, 2009 of the Ministry of Finance on the collection rates, regime for collection, management and use of preventive health fee and border health quarantine fee.
- On December 1, 2009, the Ministry of Health stipulated Circular No. 23/2009/TT-BYT promulgating professional standards for public servants as medicine technicians.

## Transport

- Decree No. 109/2009/ND-CP dated December 1, 2009 providing for signals of priority vehicles.
- On December 24, 2009, the Prime Minister issued Decision No. 2190/QD-TTg approving of the development plan of Vietnam's seaport system till 2020 and orientation to 2030.
- Decision No. 2032/QD-TTg dated December 4, 2009 of the Prime Minister approving of the Agreement on Air Transportation between the Government of the Socialist Republic of Vietnam and the Government of Qatar State.
- On December 25, 2009, the Ministry of Finance stipulated Circular No. 240/2009/TT-BTC on the collection rates, regime for the collection, management and use of the fee on assignment of exploitation right in aero ports and airports.

## Construction

- Decree No. 112/2009/ND-CP dated December 14, 2009 on the management of expenditures for investment in work construction.
- On December 22, 2009, the Hanoi People's Committee issued Decision No. 123/2009/QD-UBND on the issuance of regulations on business eligibility with respect to construction materials of conditional business in the area of Hanoi.



- Decision No. 122/2009/QD-UBND dated December 22, 2009 of People's Committee of Hanoi promulgating regulations on the responsibility for managing construction works' quality in the area of Hanoi.
- On December 9, 2009, the Government Office stipulated Decision No. 8778/VPCP-KTN on the implementation of investment projects on construction of urban zones in the area of Hanoi.
- Circular No. 40/2009/TT-BXD dated December 9, 2009 of the Ministry of Construction providing for the application of foreign construction standards in construction activities in Vietnam.
- On December 9, 2009, the Ministry of Construction issued Circular No. 39/2009/TT-BXD guiding the construction quality management of individual houses.
- Circular No. 38/2009/TT-BXD of the Ministry of Construction dated December 8, 2009 guiding the management and use of villas in urban areas.
- On December 1, 2009, the Ministry of Construction stipulated Circular No.37/2009/TT-BXD guiding the method of determining and managing apartment service prices.

### Land – Real Estate

- Decision No. 121/2009/QD-UBND dated December 22, 2009 of the Hanoi People's Committee promulgating regulations on the order and procedures to enable families and individuals to convert purpose of using garden and pond land in the same land plots with houses in residential areas but not recognized as residential land and agricultural land interspersed in residential areas (non-public land) to non-agricultural land in the area of Hanoi.
- On December 24, 2009, the People's Committee of Ho Chi Minh City issued Decision No. 102/2009/QD-UBND promulgating the regulations on prices of land kinds in the area of Ho Chi Minh City.
- Decision No. 98/2009/QD-UBND dated December 22, 2009 of the People's Committee of Ho Chi Minh City on the collection of fees for certificates of land use rights and of ownership over residential houses and other properties attached to land in the area of Ho Chi Minh City.
- On December 1, 2009, the Hanoi People's Committee stipulated Decision No. 117/2009/QD-UBND promulgating regulations on the grant of certificates of land use rights, and of ownership over houses and other properties attached to land, registration of changes in land use and ownership over assets attached to land to households, individuals, communities, the Vietnamese residing abroad, and foreign individuals entitled to own residential house attached to land use rights in Vietnam in the area of Hanoi.

- Decision No. 116/2009/QĐ-UBND dated December 1, 2009 of the Hanoi People's Committee promulgating regulations on sale prices of residential houses, which are villas owned by the State and leased under Decree No. 64/CP dated July 5, 1994 in the area of Hanoi.

### **Natural Resources - Environment**

- On December 24, 2009, the Government issued Decree No. 115/2009/ND-CP amending and supplementing a number of articles of Decree No. 48/2000/ND-CP detailing the implementation of the Petroleum Law and the Regulation on tender applicable to projects on petroleum oil and gas exploration and exploitation, issued together with Decree No. 34/2001/ND-CP.
- Decision No. 6486/QĐ-BCT dated December 24, 2009 of the Ministry of Industry and Trade on the addition of zone planning to exploration, exploitation, processing and use of industrial mineral groups (serpentin, barite, graphite, fluorite, bentonite, diatomite and talc) until 2015, with orientation to 2025.
- On December 24, 2009, the Ministry of Industry and Trade stipulated Decision No. 6485/QĐ-BCT on the addition to planning on zones for exploration, exploitation, processing and use of mineral group of white limestone (marble), feldspar, kaolin and magnesit until 2015, with orientation to 2025.
- Decision No. 97/2009/QĐ-UBND dated December 22, 2009 of the People's Committee of Ho Chi Minh City on fees for evaluating report on environmental impact assessment in the area of Ho Chi Minh City.
- On December 8, 2009, the Ministry of Industry and Trade issued Decision No. 6172/QĐ-BCT on the addition of zone planning to exploration, exploitation, processing and use of mineral group of limestone (marble), feldspar, kaolin and magnesit until 2015, with orientation to 2025.
- Decision No. 6171/QĐ-BCT dated December 8, 2009 of the Ministry of Industry and Trade on the addition of zone planning to exploration, exploitation, processing and use of Vietnam's gold, copper, nickel and molybdenum ores until 2015, with orientation to 2025.
- On December 8, 2009, the Ministry of Industry and Trade stipulated Decision No. 6170/QĐ-BCT on the addition of zone planning to exploration, exploitation, processing and use of Vietnam's gold, copper, nickel and molybdenum ores until 2015, with orientation to 2025.
- Decision No. 2149/QĐ-TTg dated December 17, 2009 of the Prime Minister approving of the national strategy for integrated management of solid wastes by 2025, with vision up to 2050.
- On December 2, 2009, the Ministry of Industry and Trade issued Decision No. 6074/QĐ-BCT on the addition of zone planning to exploration, exploitation,

processing and use of Vietnam's gold, copper, nickel and molybdenum ores until 2015, with orientation to 2025.

- Circular No. 27/2009/TT-BTNMT dated December 22, 2009 of the Ministry of Natural Resources and Environment providing for uniforms, badges, insignia, signs of inspectors, officials and public servants of the Natural Resources and Environment Inspectorate.
- On December 21, 2009, the Ministry of Finance stipulated Circular No. 238/2009/TT-BTC guiding the implementation of Decree No. 82/2009/ND-CP dated October 12, 2009 amending and supplementing Decree No. 63/2008/ND-CP dated May 13, 2008 on environmental protection fees with respect to mineral exploitation.
- Circular No. 27/2009/TT-BTNMT dated December 14, 2009 of the Ministry of Natural Resources and Environment providing for economic - technical norms of management and provision of mapping and measurement information and data.
- On December 8, 2009, the Ministry of Finance issued Circular No. 230/2009/TT-BTC providing guidelines on the tax incentives for environmental protection activities as stipulated in Decree No. 04/2009/ND-CP dated January 14, 2009 on incentives and support for environmental protection activities.
- Circular No. 76/2009/TT-BNNPTNT dated December 4, 2009 of the Ministry of Agriculture and Rural Development providing guidelines on the duty of environmental protection belonging to the Ministry of Agriculture and Rural Development.

### **Science - Technology**

- On December 11, 2009, the Government stipulated Decree No. 111/2009/ND-CP providing the regulations on sanctioning administrative violations in the field of atomic energy.
- Circular No. 24/2009/TT-BKHCN dated December 31, 2009 of the Ministry of Science and Technology guiding a number of articles of Decree No. 54/2009/ND-CP dated June 5, 2009 providing the regulations on sanctioning administrative violations in the field of standard, metrology and quality of products and goods.
- On December 9, 2009, the Ministry of Industry and Trade issued Circular No. 35/2009/TT-BCT providing the regulations on operation conditions for organization of technical inspection and safety.
- Circular No. 231/2009/TT-BTC dated December 9, 2009 of the Ministry of Finance providing for the collection, submission and use management regime of fees in the field of standards, metrology, and quality.

**Information - Communication**

- On December 30, 2009, the Ministry of Information and Communication stipulated Circular No. 43/2009/TT-BTTTT promulgating the list of used information technology products to be prohibited from import.
- Circular No. 42/2009/TT-BTTTT dated December 30, 2009 of the Ministry of Information and Communication detailing priorities in investment in and procurement of domestically - made information technology products with State budget capital or State budget-derived capital.
- On December 30, 2009, the Ministry of Information and Communication issued Circular No. 41/2009/TT-BTTTT promulgating a list of products of open source software meeting the requirements for use in State agencies and organizations.
- Circular No. 40/2009/TT-BTTTT dated December 24, 2009 of the Ministry of Information and Communication on the amendment and supplement to Circular No. 17/2009/TT-BTTTT dated May 27, 2009 detailing the implementation of Decision No. 65/2008/QD-TTg dated May 22, 2008 of the Prime Minister on the provision of public postal services.
- On December 14, 2009, the Ministry of Information and Communication stipulated Circular No. 39/2009/TT-BTTTT amending and supplementing Decision No. 51/2008/QD-BTTTT dated November 18, 2008 of the Ministry of Information and Communication providing for the check and acceptance of output of public telecommunications services; and payment and finalization of expenditures for supporting the provision of public telecommunications services for the period from 2008 to 2010.
- Circular No. 38/2009/TT-BTTTT dated December 14, 2009 of the Ministry of Information and Communication amending and supplementing Circular No. 23/2009/TT-BTTTT dated July 20, 2009 of the Ministry of Information and Communication promulgating the level of support for maintenance and development of the provision of public telecommunications services.
- On December 14, 2009, the Ministry of Information and Communication issued Circular No. 37/2009/TT-BTTTT providing for the dossiers and procedures related to licensing, registration and recognition of organizations providing digital signature certification services.

**Judiciary**

- Decision No. 3773/QD-BTP dated December 14, 2009 of the Ministry of Justice issuing the plan on implementation of Directive No. 1762/CT-TTg dated November 4, 2009 of the Prime Minister on the implementation of the Law amending and supplementing some articles of the Criminal Code and Resolution No. 33/2009/QH12 of the National Assembly on the implementation of this Law.

- On December 9, 2009, the Prime Minister stipulated Decision No.138/2009/QD-TTg on the organization, name, duties and operational rules of the body assisting the Steering Committee of provinces and central cities on the anti-corruption prevention and control.
- Circular No. 01/2009/TT-TTCP dated December 15, 2009 of the Government Inspectorate providing for the process to settle denunciations.

## Agriculture

- On December 31, 2009, the Prime Minister issued Decision No. 2222/QD-TTg on the addition of the capital to purchase plant protection products for national reserve in 2009.
- Decision No. 2033/QD-TTg dated December 4, 2009 of the Prime Minister approving the project on development of production and consumption of catfish in Mekong River Delta until 2020.
- On December 30, 2009, the Ministry of Agriculture and Rural Development stipulated Circular No. 85/2009/TT-BNNPTNT promulgating “the additional list of fertilizers permitted for production, trade and use in Vietnam”.
- Circular No. 84/2009/TT-BNNPTNT dated December 29, 2009 of the Ministry of Agriculture and Rural Development promulgating the additional list of plant varieties permitted for production and business in Vietnam.
- On December 25, 2009, the Ministry of Agriculture and Rural Development issued Circular No. 83/2009/TT-BNNPTNT providing guidelines on the certification activities and certification publication within the management field of the Ministry of Agriculture and Rural Development.
- Circular No. 81/2009/TT-BNNPTNT dated December 25, 2009 of the Ministry of Agriculture and Rural Development issuing the National technical codes in the field of animal feed.
- On December 24, 2009, the Ministry of Agriculture and Rural Development stipulated Circular No. 80/2009/TT-BNNPTNT promulgating the additional list of veterinary medicines, vaccines, biological products, microorganisms and chemicals used in veterinary medicine, which was are permitted for marketing in Vietnam (Phase II of 2009).
- Circular No. 73/2009/TT-BCA dated December 24, 2009 of the Ministry of Public Security providing for the list of State secrets at “Confidential” level of the Agriculture and Rural Development branch.
- On December 10, 2009, the Ministry of Agriculture and Rural Development issued Circular No. 78/2009/TT-BNNPTNT providing regulations on sampling for testing and testing of lots of seafood.

- Circular No. 77/2009/TT-BNNPTNT dated December 10, 2009 of the Ministry of Agriculture and Rural Development providing for the State control on quality of imported plant protection products.
- On December 2, 2009, the Ministry of Agriculture and Rural Development stipulated Circular No. 75/2009/TT-BNNPTNT promulgating the national technical codes on conditions for food safety and hygiene in producing agricultural products.

### Miscellaneous

- Decree No. 113/2009/ND-CP dated December 15, 2009 on monitoring and evaluation of investments.
- On December 16, 2009, the Prime Minister issued Decision No.2147/QD-TTg on the adjustment of estimation of Vietnam Social Insurance's revenues and expenditures in 2009.
- Decision No. 2065/QD-TTg dated December 9, 2009 of the Prime Minister approving of the plan on arrangement and innovation of 100% state-owned capital enterprises under the Hanoi People's Committee to the end of 2010.

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