

Article 3.- Effect and responsibilities of implementation

1. This Decision takes effect 15 days after its publication in "CONG BAO."

2. Ministers, heads of ministerial-level agencies, heads of government-attached agencies and presidents of People's Committees of coastal provinces and cities shall implement this Decision.

Prime Minister
NGUYENTAN DUNG

THE MINISTRIES

INTER - MINISTERIAL

**THE MINISTRY OF FINANCE - THE
MINISTRY OF NATURAL RESOURCES AND
ENVIRONMENT**

JOINT CIRCULAR No. 47/2008/TTLT-BTC-BTNMT of June 9, 2008, guiding the use of allocated funds for the inventory of land areas currently managed and used by organizations allocated or leased land by the State

This Joint Circular takes effect 15 days after its publication in "CONG BAO."-

**THE MINISTRY OF JUSTICE - THE
CENTRAL COMMITTEE OF THE VIETNAM
WAR VETERANS ASSOCIATION**

JOINT CIRCULAR No. 02/2008/TTLT-BTP-TWHCCBVN of June 9, 2008, guiding the coordination in elaborating legal documents, and popularizing, disseminating and educating law and providing legal aid for war veterans

This Joint Circular takes effect 15 days after its publication in "CONG BAO."-

THE MINISTRY OF TRANSPORT

DECISION No. 09/2008/QĐ-BGTVT of June 12, 2008, on annulment of Decision No. 4391/2002/QĐ-BGTVT of December 27, 2002

This Decision takes effect 15 days after its publication in "CONG BAO."-

**THE MINISTRY OF LABOR, WAR INVALIDS
AND SOCIAL AFFAIRS**

CIRCULAR No. 08/2008/TT-BLĐTBXH OF JUNE 10, 2008, GUIDING THE

IMPLEMENTATION OF A NUMBER OF ARTICLES OF THE GOVERNMENT'S DECREE No. 34/2008/ND-CP OF MARCH 25, 2008, PROVIDING FOR THE RECRUITMENT AND MANAGEMENT OF FOREIGNERS WORKING IN VIETNAM

In furtherance of the Government's Decree No. 34/2008/ND-CP of March 25, 2008, providing for the recruitment and management of foreigners working in Vietnam (below referred to as Decree No. 34/2008/ND-CP), the Ministry of Labor, War Invalids and Social Affairs provides the following implementation guidance:

I. SUBJECTS AND SCOPE OF APPLICATION

This Circular applies to foreigners working in Vietnam and Vietnam-based enterprises and organizations employing foreigners as defined in Article 1 of Decree No. 34/2008/ND-CP, specifically as follows:

1. Foreigners working in Vietnam in the following forms:

- a/ Performing labor contracts with Vietnam-based enterprises and organizations under Vietnam's labor law;
- b/ Being intra-corporate transferees within enterprises which have commercial presence in Vietnam;
- c/ Performing economic, commercial, financial, banking, insurance, scientific and technical, cultural, sports, education or healthcare contracts;
- d/ Working as contractual service providers;
- e/ Working as service salespersons;
- f/ Representing foreign non-governmental organizations licensed to operate in accordance with Vietnamese law.

The above mentioned foreigners working in Vietnam are below collectively referred to as foreigners.

2. Enterprises and organizations employing foreigners, including:

a/ Enterprises operating under the Law on Enterprises and the Investment Law, including:

- State companies that operated under the 2003 Law on State Enterprises and are currently operating under Article 166 of the November 29, 2005 Law on Enterprises.

- Limited liability companies, joint-stock companies, private enterprises and partnerships, which were established under the 1999 Law on Enterprises and are currently operating under Clause 1, Article 170 of the November 29, 2005 Law on Enterprises.

- Foreign-invested enterprises that have been granted investment licenses under the Law on Foreign Investment in Vietnam, including:

- + Joint-venture enterprises;
- + Enterprises with 100% foreign capital;
- + Foreign-invested joint-stock companies established under the Government's Decree No. 38/2003/ND-CP of April 15, 2003, on transformation of a number of foreign-invested enterprises into joint-stock companies;
- + Investment projects in the form of business cooperation contracts that have been granted investment licenses or investment certificates under the Law on Foreign Investment in Vietnam.

b/ Foreign contractors (principal contractors and subcontractors) performing contracts in Vietnam;

c/ Representative offices or branches of economic, commercial, financial, banking, insurance, scientific and technical, cultural, sports, education and health organizations;

d/ Socio-political organizations, socio-politico-professional organizations, social organizations, socio-professional organizations; non-governmental organizations;

e/ Non-business units of the State;

f/ Healthcare, cultural, education and sports establishments (including also those established under the Law on Enterprises and the Investment Law), including:

- Sport establishments established and operating under the law on physical training and sports;

- Educational, training or job-training schools, centers and establishments set up and operating under the law on education, training and job training and the labor law;

- Hospitals and institutes having patient beds, medical centers, health stations, social disease prevention and control centers, preventive medicine centers, treatment camps and other healthcare establishments established and operating under Vietnam's law on health;

- Cultural establishments set up and operating under the Vietnamese law.

g/ Vietnam-based offices of foreign or international projects;

h/ Vietnam-based executive offices of foreign parties to business cooperation contracts;

i/ Lawyers' organizations operating in Vietnam in accordance with Vietnamese law;

j/ Cooperatives and unions of cooperatives established and operating under the Law on Cooperatives.

The above enterprises and organizations are below collectively referred to as employers.

II. RECRUITMENT AND MANAGEMENT OF FOREIGNERS WORKING IN VIETNAM

1. A foreigner's dossier of registration for recruitment as specified in Clause 2, Article 4 of Decree No. 34/2008/ND-CP comprises:

a/ A registration form for recruitment, made by the foreigner according to a set form (*not printed herein*);

b/ A justice record issued by a competent agency

of the country where the foreigner resides before entering Vietnam. For a foreigner who has been residing in Vietnam for full six months or more, only a justice record issued by the provincial-level Justice Service of the Vietnamese province or city where he/she is residing is required;

c/ The foreigner's curriculum vitae, made according to a set form (*not printed herein*) and stuck with his/her photo;

d/ A health certificate which was issued in a foreign country or Vietnam according to regulations of the Vietnamese Health Ministry;

e/ A copy of the certificate of the foreigner's professional qualifications or technical expertise at an advanced level, including university, master's and/or doctoral degree, suitable to the profession or job assigned by the employer.

For foreigners who are artisans of traditional crafts or trades or experienced in their professions, production execution and management but have no certificate or diploma of recognition, a written certification of at least 5 (five) years' experience in their profession, production administration or management issued by a competent foreign agency and suitable to jobs assigned by employers is required.

Particularly for a footballer, there must be a list of football clubs he/she previously played for or a certification of the last football club he/she played for.

f/ Three 3cm x 4cm color photos (showing bare head, straight-looking and clear face with two ears and without glasses against white background), which were taken 6 months at most counting to the time of application.

2. The time limit for announcement of a need for recruitment of employees under Point a, Clause 4, Article 4 of Decree No. 34/2008/ND-CP is specified as follows:

A need for recruitment of employees must be announced at least 30 (thirty) calendar days before

the recruitment is conducted.

For example:

If an employer plans to recruit employees on May 5, 2008, he/she/it must announce the recruitment before April 5, 2008.

3. The signing of labor contracts under Point d, Clause 4, Article 4 of Decree No. 34/2008/ND-CP is specified as follows:

After a foreigner is issued a work permit, he/she and his/her employer shall sign a written labor contract in accordance with Vietnamese labor law. Within 5 (five) working days after the labor contract is signed, the employer shall send copies of the signed contract to the agency which has issued a work permit to that foreigner.

4. The notification upon the entry of foreigners to work as service salespersons under Article 7 of Decree No. 34/2008/ND-CP is specified as follows:

Foreigners entering Vietnam to work as service salespersons shall send written service sale notices in person or by post or fax at least 7 (seven) working days in advance to the provincial-level Labor, War Invalids and Social Affairs Services of localities where they intend to sell services. Such a notice must contain the following details: full name, age, nationality, passport number, dates of starting and finishing work and specific jobs of the foreigner.

For example:

A foreigner who intends to sell services in Hai Duong province from May 16, 2008, shall send a written notice on his/her service sale to the provincial Labor, War Invalids and Social Affairs Service of Hai Duong province before May 7, 2008.

5. The model work permit under Clause 2, Article 9 of Decree No. 34/2008/ND-CP is specified as follows:

a/ Form of work permit:

A work permit is of a size of 13 cm x 17 cm,

consisting of 4 pages; pages 1 and 4 are in sky blue and plastic-coated; pages 2 and 3 have a white background with light blue patterns and star in the middle.

b/ Contents of a work permit are specified in an appendix to this Circular (*not printed herein*).

c/ Work permits are uniformly printed and distributed by the Employment Department of the Labor, War Invalids and Social Affairs Ministry.

6. Dossiers and order of application for work permits under Clauses 3 and 5, Article 9 of Decree No. 34/2008/ND-CP are specified as follows:

a/ A dossier of application for a work permit comprises:

- A written request for the issuance of a work permit, made by the employer or the Vietnamese party according to a set form (*not printed herein*);

- A dossier of registration for recruitment, made by the foreigner according to Point 1, Section II of this Circular.

For foreign intra-corporate transferees specified at Point b, Clause 1, Article 1 of Decree No. 34/2008/ND-CP, written registrations for recruitment are not required in their dossiers of application for work permits but there must be foreign enterprises' documents on sending these foreigner to work in their commercial presence in the Vietnamese territory, clearly stating these foreigners' periods of working for the sending foreign enterprises.

For foreigners defined at Points c and d, Clause 1, Article 1 of Decree No. 34/2008/ND-CP, written registrations for recruitment are not required in their dossier of application for work permits but there must be contracts signed between Vietnamese and foreign parties.

For foreigners defined at Point e, Clause 1, Article 1 of Decree No. 34/2008/ND-CP, written registrations for recruitment are not required in their dossier of application for work permits but there

must be certificates of foreign non-governmental organizations licensed to operate in accordance with Vietnamese law.

The above documents must be translated into Vietnamese and notarized.

b/ Order of issuance of work permits:

- At least 20 (twenty) working days before the date a foreigner intends to work at a Vietnam-based enterprise, agency or organization, the employer or the Vietnamese party shall submit 1 (one) dossier of application for a work permit to the provincial-level Labor, War Invalids and Social Affairs Service of the locality where the employer or the Vietnamese party is headquartered.

If a foreigner working on a regular basis is an employee working on a full-time basis for an employer or Vietnamese party in another province or city where that employer or Vietnamese party is headquartered, he/she shall submit his/her dossier of application for a work permit to the Labor, War Invalids and Social Affairs Service of the province or city where he/she regularly works.

- Within 15 (fifteen) working days after receiving a complete and valid dossier of application for a work permit, the provincial-level Labor, War Invalids and Social Affairs Service shall issue a work permit to the foreigner. In case of refusal to issue a work permit, it shall issue a written reply stating the reason.

c/ Receipt and handover of work permits:

Employers or Vietnamese parties shall receive work permits issued by provincial-level Labor, War Invalids and Social Affairs Services and hand over them to foreigners they employ.

7. Dossiers and order of issuance of work permits to foreigners who have been issued work permits and their work permits are still valid, and wish to sign additional labor contracts with other employers under Point c, Clause 5, Article 9 of Decree No. 34/2008/ND-CP are specified as follows:

a/ A dossier of application for a work permit comprises:

- A written request for issuance of a work permit, made by the employer or the Vietnamese party according to a set form (*not printed herein*);

- The papers specified at Points a and e, Clause 1, Section II of this Circular;

- Three 3 cm x 4 cm color photos of the applicant, showing bare head, straight-looking and clear face with two ears and without glasses against white background, which were taken ~~in~~ months at most counting to the time of application;

- A copy of the valid work permit.

b/ The order of issuance of work permits is specified at Point b, Clause 6, Section II of this Circular.

c/ The receipt and handover of work permits are specified at Point c, Clause 6, Section II of this Circular.

8. Dossiers and order of extension of work permits under Article 10 of Decree No. 34/2008/ND-CP are specified as follows:

a/ A dossier of application for extension of a work permit comprises:

- A written request for extension of the work permit, made by the employer or the Vietnamese party according to a set form (*not printed herein*);

- A copy of the labor contract certified by the employer, or a copy of the contract signed between the Vietnamese and foreign parties;

- The work permit issued by the competent authority to the foreigner.

b/ Order of extension of work permits:

- At least 30 (thirty) calendar days before a work permit expires, the employer or the Vietnamese party shall submit a dossier of application for extension of the work permit to the provincial-level Labor, War Invalids and Social Affairs Service which has issued that work permit.

- The employer or the Vietnamese party shall send 1 (one) dossier of application for extension of the work permit to the provincial-level Labor, War Invalids and Social Affairs Service which has issued that work permit.

- Within 15 (fifteen) working days after receiving a complete dossier of application for extension of a work permit, the provincial-level Labor, War Invalids and Social Affairs Service shall extend the work permit. In case of refusal to extend the work permit, it shall issue a written reply stating the reason.

c/ The receipt and handover of work permits comply with Point c, Clause 6, Section II of this Circular.

9. Dossiers and order of re-issuance of work permits under Article 11 of Decree No. 34/2008/ND-CP are specified as follows:

a/ A dossier of application for re-issuance of a work permit comprises:

- An application for re-issuance of a work permit, made by the foreigner according to a set form (*not printed herein*);

- A written request for re-issuance of a work permit, made by the employer or the Vietnamese party according to a set form (*not printed herein*);

- The damaged work permit. In case of loss of work permit, the foreigner shall explain in writing the loss of his/her work permit under Point b, Clause 9, Section II of this Circular.

Three 3 cm x 4 cm color photos of the applicant showing bare head, straight-looking and clear face with two ears and without glasses against white background, which were taken 6 months at most counting to the time of dossier submission.

b/ Order of re-issuance of work permits:

- Within 3 (three) working days after a foreigner finds out that his/her work permit is lost or damaged, he/she shall report such in writing to his/her employer or the Vietnamese party, clearly

explaining the loss or damage.

- Within 30 (thirty) days, he/she shall submit a dossier of application for work permit re-issuance to the provincial-level Labor, War Invalids and Social Affairs Service which has issued that work permit.

c/ The receipt and handover of work permits comply with Point c, Clause 6, Section II of this Circular.

10. Reporting on lists and brief personal details of foreigners under Clause 6, Article 9 of Decree No. 34/2008/ND-CP is specified as follows:

For foreigners working in Vietnam and not required to have work permits as defined Clause 1, Article 9 of Decree No. 34/2008/ND-CP, their employers or Vietnamese parties shall make reports on them according to a set form (*not printed herein*) and send these reports together with these foreigners' papers specified in Clause 6, Article 9 of Decree No. 34/2008/ND-CP to provincial-level Labor, War Invalids and Social Affairs Services of localities where employers or Vietnamese parties are headquartered.

If foreigners working on a regular basis are employees working on a full-time basis for employers or Vietnamese parties in provinces or cities other than localities where these employers or Vietnamese parties are headquartered, lists and brief personal details of them made according to a set form (*not printed herein*) must be reported to the provincial-level Labor, War Invalids and Social Affairs Services of the provinces or cities where he/she regularly works.

11. Notification of foreigners' working visits under Clause 3, Article 13 of Decree No. 34/2008/ND-CP is specified as follows:

When a foreigner goes to work in a province or centrally run city (other than the province or centrally run city where he/she works on a regular basis) for 10 (ten) or more consecutive days or a total of 30 (thirty) days within 01 (one) year, the employer, the

Vietnamese party or the representative of the foreign non-governmental organization shall send a written notice of the foreigner's working visit, containing the following details: full name, age, nationality, passport number, serial number of issued work permit, dates of starting and finishing his/her job assignment, assigned jobs and working place, enclosed with a copy of the foreigner's work permit, to the provincial-level Labor, War Invalids and Social Affairs Service of the locality where the foreigner will work.

12. Reporting on lists and brief personal details of foreigners working in Vietnam under Clause 1, Article 20 of Decree No. 34/2008/ND-CP is specified as follows:

Spouses of foreigners as defined in Clause 1, Article 20 of Decree No. 34/2008/ND-CP are husbands or wives of foreigners working in foreign diplomatic missions, consular offices or representative offices of international organizations within the United Nations system, regional and sub-regional organizations.

Enterprises, organizations and individuals that employ foreigners shall report lists and brief personal details of their foreign employees, made according to a set form (*not printed herein*), 7 (seven) working days in advance to provincial-level Labor, Ward Invalids and Social Affairs Services of localities where foreigners will work.

III. ORGANIZATION OF IMPLEMENTATION

1. Responsibilities of provincial-level Labor, War Invalids and Social Affairs Services:

a/ To issue, extend or re-issue work permits in accordance with law. Upon receiving dossiers of application for issuance or extension of work permits, or written applications for re-issuance of work permits, to record them into monitoring books and hand receipts to employers or Vietnamese

parties. Such a receipt must clearly state the date, month and year of receiving dossiers and documents included in dossiers and time limit for reply.

b/ To guide, inspect and examine the implementation of legal provisions on recruitment and management of foreign workers in Vietnam.

c/ To send reports, made according to a set form (*not printed herein*), on the issuance of work permits for and employment of foreigners working in enterprises, agencies and organizations in their respective localities, before July 15 or January 15 every year to the Labor, War Invalids and Social Affairs Ministry (the Employment Department).

2. Responsibilities of employers and Vietnamese parties in Vietnam:

a/ To fully comply with the Vietnamese law on recruitment and management of foreigners working in Vietnam.

b/ To send reports, made according to a set form (*not printed herein*), on the employment of foreign workers in the first six months before July 15 or the whole year before January 15 every year to the provincial-level Labor, War Invalids and Social Affairs Services of localities where they are headquartered or operate on a regular basis. They shall also send extraordinary reports on employment of foreign workers at the request of state management agencies in charge of labor.

c/ To pay fees for the issuance, extension or re-issuance of work permits under regulations of provincial/municipal People's Councils.

3. Implementation effect:

This Circular takes effect 15 days after its publication in "CONG BAO."

This Circular replaces the Labor, War Invalids and Social Affairs Ministry's Circular No. 04/2004/TT-BLĐTBXH of March 10, 2004, guiding the implementation of a number of articles of the Government's Decree No. 105/2003/ND-CP of September 17, 2003, detailing and guiding the

implementation of a number of articles of the Labor Code regarding the recruitment and management of foreigners working in Vietnam; the Labor, War Invalids and Social Affairs Ministry's Circular No. 24/2005/TT-BLDTBXH of September 26, 2005, amending and supplementing a number of articles of Circular No. 04/2004/TT-BLDTBXH of March 10, 2004, guiding the implementation of a number of articles of the Government's Decree No. 105/2003/NĐ-CP of September 17, 2003, detailing and guiding the implementation of a number of articles of the Labor Code regarding the recruitment and management of foreigners working in Vietnam.

Any problems arising in the course of implementation should be promptly reported to the Ministry of Labor, War Invalids and Social Affairs for study and settlement.

*For the Minister of
Labor, War Invalids and Social Affairs
Vice Minister
NGUYENTHANH HOA*

THE MINISTRY OF FINANCE

DECISION No. 37/2008/QĐ-BTC OF JUNE 12, 2008, AMENDING PREFERENTIAL IMPORT TAX RATES FOR A NUMBER OF COMMODITY GROUPS IN THE PREFERENTIAL IMPORT TARIFF

THE MINISTER OF FINANCE

Pursuant to June 14, 2005 Law No. 45/2005/QH11 on Import Tax and Export Tax;

Pursuant to the National Assembly Standing Committee's Resolution No. 295/2007/NQ-UBTVQH12 of September 28, 2007, promulgating the Export Tariff according to the List of taxable commodity groups and the tax rate bracket for each commodity group, and the Preferential Import Tariff according to the List of taxable commodity groups and the preferential tax rate bracket for each commodity group;

Pursuant to the Government's Decree No. 149/2005/ND-CP of December 8, 2005, detailing the implementation of the Law on Import Tax and Export Tax;

Pursuant to the Government's Decree No. 77/2003/ND-CP of July 1, 2003, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

Pursuant to the Government's Resolution No. 10/2008/NQ-CP of April 17, 2008, on measures to curb inflation, stabilize macro economy and assure social security and sustainable growth;

At the proposal of the director of the Tax Policy Department,

DECIDES:

Article 1.- To amend preferential import tax rates for a number of commodity groups specified in the Finance Minister's Decision No. 106/2007/QĐ-BTC of December 20, 2007, and amending and supplementing Decisions, into new preferential import tax rates specified in the List attached to this Decision and applicable to customs declarations of imported goods declared with customs offices from June 20, 2008:

Article 2.- This Decision takes effect 15 days after its publication in "CONG BAO."

*For the Minister of Finance
Vice Minister
DO HOANGANHTUAN*