

## **THE PRIME MINISTER**

### **DIRECTIVE No. 19/2004/CT-TTg OF JUNE 1, 2004 REGARDING A NUMBER OF SOLUTIONS TO THE DEVELOPMENT OF WOOD-PROCESSING INDUSTRY AND WOOD PRODUCT EXPORT**

Over the recent years, despite numerous difficulties but thanks to the implementation of a number of policies to encourage wood product manufacture and export, the direction and administration of various branches and localities as well as the efforts of enterprises in production and the search for export markets, our country's wood-processing industry and wood product export have seen new steps of development, having become a branch earning considerable

export turnover (over USD 560 million in 2003) with high growth rates (around 30% in 2003) and having contributed to creation of jobs and incomes for laborers and the consumption of forestry products.

However, the wood product-processing and manufacturing industry of our country still sees many limitations: the domestic supply of raw materials remains unstable; the production and processing scale remains small and scattered; machinery, equipment and technology are obsolete; workers' professional skills are still low; products, models and patterns are not yet diversified; the marketing, trade promotion, management, responsibility division and cooperation in this domain remain weak; many traditional craft villages specialized in wood product manufacture and export are slowly restored and developed.

In order to overcome the above-mentioned problems, better tap potentials and advantages, to further boost the development of wood processing industry, striving to raise the wood product export turnover to USD 750 million in 2004 and USD 2 billion in 2010, the Prime Minister instructs the ministries, branches, provincial/municipal People's Committees to well perform the following tasks:

1. To organize domestic production and import, meeting in time the demands for raw materials for the wood-processing industry, producing wood articles for domestic consumption and export.

- a) The Ministry of Agriculture and Rural Development and the provincial/municipal People's Committees where exists forestation land shall:

accounting services.

4. Currently working as hired chief accountants for the accounting units that have economic and/or financial ties with customers.

5. The accounting units make requests against the professional ethics or against the professional requirements of accounting, financial operations.

6. Other cases prescribed by law.

**Article 46.- Right to join accounting professional organizations**

Pursuant to Article 58 of the Accounting Law, the right to join accounting professional organizations and Accounting Association is prescribed as follows:

1. The accounting units, accountants, persons performing accounting in accounting service enterprises or accounting individual practitioners may join Vietnam Accounting Association. The accounting service enterprises and accounting practitioners must register their accountants with Vietnam Accounting Association and submit to the management by the Accounting Association in term of professional ethics and professional operations under the authorization of the Finance Ministry.

2. The Finance Ministry shall specify the registration and management of the lists of enterprises and individuals practicing the accounting.

**Article 47.- Implementation effect**

1. This Decree takes implementation effect 15 days after its publication in the Official Gazette.

2. The previous regulations on business accounting contrary to this Decree shall all cease to be effective after this Decree comes into force.

**Article 48.- Organization of implementation**

1. The Finance Minister shall be responsible for guiding and organizing the implementation of this Decree.

2. The ministers, the heads of the ministerial-level agencies, the heads of the Government-attached agencies, the presidents of the provincial/ municipal People's Committees shall have to organize the implementation of this Decree.

**On behalf of the Government**  
**Prime Minister**  
**PHAN VAN KHAI**