DECREE

AMENDMENTS TO GOVERNMENT’S DECREE NO. 95/2021/ND-CP DATED NOVEMBER 01, 2021 AND GOVERNMENT’S DECREE NO. 83/2014/ND-CP DATED SEPTEMBER 03, 2014 ON PETROL AND OIL TRADING


Pursuant to the Law on Commerce dated June 14, 2005;

Pursuant to the Law on Pricing dated June 20, 2012;

At the request of the Minister of Industry and Trade of Vietnam;

The Government promulgates a Decree providing amendments to Government’s Decree No. 95/2021/ND-CP dated November 01, 2021 and Government’s Decree No. 83/2014/ND-CP dated September 03, 2014 on petrol and oil trading.

Article 1. Amendments to Government’s Decree No. 95/2021/ND-CP dated November 01, 2021 and Government’s Decree No. 83/2014/ND-CP dated September 03, 2014 on petrol and oil trading

1. Point d Clause 7 Article 1 and Point 6 Clause 7 Article 1 of Decree No. 95/2021/ND-CP are amended as follows:

“d) In case the certificate of eligibility for petrol and oil wholesaler expires, the trader shall prepare an application which includes the same documents as those for a new license prescribed in Point a Clause 7 Article 1 of the Decree No. 95/2021/ND-CP, and documentary evidences of its fulfillment of obligations to set aside, use and transfer the petrol and oil price stabilization fund, and send it to the Ministry of Industry and Trade of Vietnam at least 30 business days before the expiry date of that certificate of eligibility.”

“6. The Ministry of Industry and Trade of Vietnam shall have the jurisdiction to revoke the certificate of eligibility for petrol and oil wholesaler. The certificate of eligibility for petrol and oil wholesaler shall be revoked in the following cases:
a) The trader stops acting as a petrol and oil wholesaler and has requested the Ministry of Industry and Trade of Vietnam in writing to revoke its certificate of eligibility for petrol and oil wholesaler.

b) The trader has ceased all of its petrol and oil trading activities for 90 days or more.

c) The trader has failed to supply sufficient minimum amount of petrol and oil assigned by the Ministry of Industry and Trade of Vietnam for 02 consecutive years.

d) The trader is dissolved or declared bankrupt in accordance with regulations of law.

dd) The trader has committed violation(s) regarding eligibility requirements for petrol and oil wholesaler and failed to remedy such violation(s) within 90 days from the issue date of the decision to impose administrative penalties.

e) The trader has committed violation(s) against regulations on minimum stocks of petrol and oil and failed to remedy such violation(s) within 90 days from the issue date of the decision to impose administrative penalties.

g) A trader that is facing penalties for a violation against regulations on quality of petrol and oil sold on the market set out in this Decree and other relevant regulations of law on quality re-commits such a violation.”

2. Clause 8 Article 1 of Decree No. 95/2021/ND-CP is amended as follows:

“22. Each petrol and oil wholesaler shall submit quarterly reports on its use of petrol and oil terminal as prescribed by the Ministry of Industry and Trade of Vietnam.

23. In case a trader undergoes a split-up, consolidation, merger or conversion of business type or ceases acting as petrol and oil wholesaler, a written notification thereof must be sent to the Ministry of Industry and Trade of Vietnam for revoking its certificate of eligibility for petrol and oil wholesaler, unless such an event does not impact the trader’s business conditions.”

3. Clause 4 Article 13 of Decree No. 83/2014/ND-CP is amended as follows:

“4. Have a laboratory, which is either under its ownership or leased from another organization, capable of performing inspection and testing activities as prescribed.”

4. Clause 6 Article 14 of Decree No. 83/2014/ND-CP is amended as follows:

“6. The Ministry of Industry and Trade of Vietnam shall have the jurisdiction to revoke the certificate of eligibility for petrol and oil distributor. A certificate of eligibility for petrol and oil distributor shall be revoked in the following cases:
a) The trader stops acting as a petrol and oil distributor and has requested the Ministry of Industry and Trade of Vietnam in writing to revoke its certificate of eligibility for petrol and oil distributor.

b) The trader has ceased all of its petrol and oil trading activities for 90 days or more.

c) The trader is dissolved or declared bankrupt in accordance with regulations of law.

d) The trader has committed violation(s) regarding eligibility requirements for petrol and oil distributor and failed to remedy such violation(s) within 90 days from the issue date of the decision to impose administrative penalties.

dd) The trader has committed violation(s) against regulations on minimum stocks of petrol and oil and failed to remedy such violation(s) within 90 days from the issue date of the decision to impose administrative penalties.

e) A trader that is facing penalties for a violation against regulations on quantity and quality of petrol and oil sold on the market, regulations on increasing/decreasing of petrol and oil prices, and other relevant regulations of law on quality re-commits such a violation.”

5. Article 15 of the Decree No. 83/2014/ND-CP is amended as follows:

“17. Each petrol and oil distributor shall submit quarterly reports on its use of petrol and oil terminal as prescribed by the Ministry of Industry and Trade of Vietnam.

18. In case a trader undergoes a split-up, consolidation, merger or conversion of business type or ceases acting as petrol and oil distributor, a written notification thereof must be sent to the Ministry of Industry and Trade of Vietnam for revoking its certificate of eligibility for petrol and oil distributor, unless such an event does not impact the trader’s business conditions.”

6. Clause 8 Article 20 of Decree No. 83/2014/ND-CP is amended as follows:

“8. Provincial Departments of Industry and Trade shall have the jurisdiction to revoke certificates of eligibility for petrol and oil retail agent. A certificate of eligibility for petrol and oil retail agent shall be revoked in the following cases:

a) The trader stops acting as a petrol and oil retail agent and has requested the relevant Provincial Department of Industry and Trade in writing to revoke its certificate of eligibility for petrol and oil retail agent.

b) The trader has ceased all of its petrol and oil trading activities for 30 days or more.

c) The trader is dissolved or declared bankrupt in accordance with regulations of law.
d) The trader has committed violation(s) regarding eligibility requirements for petrol and oil retail agent and failed to remedy such violation(s) within 90 days from the issue date of the decision to impose administrative penalties.

dd) A trader that is facing penalties for a violation against regulations on quantity and quality of petrol and oil sold on the market and other relevant regulations of law on quality re-commits such a violation.”

7. Clause 2, Clause 3 and Clause 11 Article 21 of the Decree No. 83/2014/ND-CP are amended as follows:

“2. Enter into petrol and oil retail agent contracts with no more than 03 traders that are either petrol and oil distributors or petrol and oil wholesalers.

3. A trader that has entered into petrol and oil retail agent contracts with 03 traders that are petrol and oil distributors or petrol and oil wholesalers shall not be allowed to enter into petrol and oil retail agent contracts with any other petrol and oil distributors or petrol and oil wholesalers. A petrol and oil retail agent must be included in the distribution system of the petrol and oil distributor or petrol and oil wholesaler, and is controlled by such distributor or wholesaler.

11. In case a trader undergoes a split-up, consolidation, merger or conversion of business type or ceases acting as petrol and oil retail agent, a written notification thereof must be sent to the relevant Provincial Department of Industry and Trade for revoking its certificate of eligibility for petrol and oil retail agent, unless such an event does not impact the trader’s business conditions.”

8. Clause 6 Article 25 of Decree No. 83/2014/ND-CP is amended as follows:

“6. Provincial Departments of Industry and Trade shall have the jurisdiction to revoke certificates of eligibility for retail petrol and oil station. A certificate of eligibility for retail petrol and oil station shall be revoked in the following cases:

a) The trader stops trading petrol and oil and has requested the relevant Provincial Department of Industry and Trade in writing to revoke its certificate of eligibility for retail petrol and oil station.

b) The trader is dissolved or declared bankrupt in accordance with regulations of law.

c) The trader has committed violation(s) regarding eligibility requirements for retail petrol and oil station and failed to remedy such violation(s) within 90 days from the issue date of the decision to impose administrative penalties.

d) A trader that is facing penalties for a violation against regulations on quantity and quality of petrol and oil sold on the market and other relevant regulations of law on quality re-commits such a violation.”
9. Clauses 9 and 10 Article 26 of Decree No. 83/2014/ND-CP are amended as follows:

“9. In case a trader undergoes a split-up, consolidation, merger or conversion of business type or ceases acting as petrol and oil retail agent, a written notification thereof must be sent to the relevant Provincial Department of Industry and Trade for revoking its certificate of eligibility for retail petrol and oil station, unless such an event does not impact the trader’s business conditions.

10. Comply with regulations on e-invoices and provide e-invoice data as prescribed by the Law on tax administration and guiding documents of the Ministry of Finance of Vietnam and tax authorities.”

10. Points 1, 4, 6 Clause 26 Article 1 of Decree No. 95/2021/ND-CP are amended as follows:

“1. The petrol and oil price stabilization fund is a financial fund that is not subject to state budget balancing (hereinafter referred to as “price stabilization fund”); is used solely for regulation and stabilization of domestic petrol and oil prices.

Petrol and oil wholesalers are obliged to set up price stabilization funds; separately record and monitor their price stabilization funds using accounts opened at commercial banks or foreign bank branches lawfully operating in Vietnam (hereinafter referred to as “banks”) in accordance with provisions of this Decree and guidelines of the Ministry of Finance of Vietnam. Petrol and oil wholesalers shall assume the full legal responsibility for selection of banks, management and maintenance of balances on their price stabilization funds.

The bank shall blockade the petrol and oil wholesaler’s price stabilization fund account. This account shall only be used for making deposits and payments to and from the petrol and oil wholesaler’s price stabilization fund according to the notification of petrol and oil price regulation of the Ministry of Industry and Trade of Vietnam.

On the periodic basis of every 6 months, by August 15 and by February 15 of each year, petrol and oil wholesalers shall send their reports on special (independent) audit of price stabilization funds to the Ministry of Finance of Vietnam and the Ministry of Industry and Trade of Vietnam. Data of the reporting period by August 15 shall be collected from January 01 to June 30 inclusively. Data of the reporting period by February 15 shall be collected from July 01 to the end of December 31 of the previous year. A report on special audit of the price stabilization fund includes: the beginning balance on the price stabilization fund; total amounts and types of petrol and oil for which the fund is set aside and/or used in the reporting period; total amount contributed to the price stabilization fund in the reporting period; total payment made using the price stabilization fund in the reporting period; interest on the price stabilization fund’s balance (which can be a positive or negative number) in the reporting period; the ending balance on the price stabilization fund, the bank statement in the reporting period; report on inventory of amounts and types of petrol and oil for which the price stabilization fund is set aside and/or used in each regulation period.
By 15th of each month, each petrol and oil wholesaler shall prepare and submit a report on its price stabilization fund of the previous month to the Ministry of Finance of Vietnam and the Ministry of Industry and Trade of Vietnam. Such a report includes: the beginning balance on the price stabilization fund; total amounts and types of petrol and oil for which the fund is set aside and/or used in the reporting period; total amount contributed to the price stabilization fund in the reporting period; total payment made using the price stabilization fund in the reporting period; interest on the price stabilization fund’s balance (which can be a positive or negative number) in the reporting period; the ending balance on the price stabilization fund; the bank statement of the price stabilization fund account in the reporting period must be also required. The petrol and oil wholesaler shall assume the full responsibility for the accuracy of figures and information provided in the submitted report.”

“4. Petrol and oil wholesalers shall set aside, manage and use their price stabilization funds, and submit reports as well as publish information as prescribed in this Decree and specific guidelines given by the Ministry of Finance of Vietnam. Any violating petrol and oil wholesaler shall, depending on the severity of the violation, be liable to administrative penalties in accordance with the Government’s Decree No. 109/2013/ND-CP dated September 24, 2013 and the Government’s Decree No. 49/2016/ND-CP dated May 27, 2016, and their amending/superseding documents (if any).

In case a petrol and oil wholesaler has incurred administrative penalties for but re-commits a violation against regulations on establishment, use and transfer of price stabilization funds or for failure to transfer its price stabilization fund as prescribed in this Decree and its guiding documents, it shall be subject to business suspension or revocation of certification of eligibility for petrol and oil wholesaler at the request of the competent authority issuing the penalty imposition decision. Depending on the severity of the violation, petrol and oil trading shall be suspended for a fixed period of 30 or 60 days.”

“6. SBV shall instruct and direct banks where price stabilization fund accounts of petrol and oil wholesalers are opened to comply with relevant regulations on price stabilization funds set out in this Decree.”

11. Point 3 Clause 27 Article 1 of the Decree No. 95/2021/ND-CP is amended as follows:

“3. Petrol and oil price regulation schedule

The petrol and oil price regulation shall be made on Thursday of each week.

If the petrol and oil price regulation date falls on the Lunar New Year Festival, the petrol and oil price regulation schedule shall be as follows: If Thursday is the last day of the lunar year (the 29th or 30th of the 12th lunar month), the petrol and oil price regulation shall be made on the preceding date, i.e. Wednesday. If Thursday is the first, second or third day of the new lunar year, the petrol and oil price regulation shall be made on the 4th day of the same year.
If the petrol and oil price regulation date falls on public holiday, the petrol and oil price regulation schedule shall be as follows: If Thursday is the first day of the public holiday, the petrol and oil price regulation shall be made on the preceding date, i.e. Wednesday. If Thursday is any of the remaining days of the public holiday, the petrol and oil price regulation shall be made on the first business day following the public holiday.

In case unusual fluctuations in prices of petrol and oil products occur and thus adversely affect socio-economic development and people life, the Ministry of Industry and Trade of Vietnam shall request the Prime Minister of Vietnam to consider deciding an appropriate petrol and oil price regulation schedule.”

12. Clause 28 Article 1 of the Decree No. 95/2021/ND-CP is amended as follows:

“Article 38a. Base price calculation

1. The base price equals (=) import price multiplied by (x) import ratio (%) plus (+) domestic price multiplied by (x) domestic production ratio (%). Where

a) Components of the base price prescribed in this Decree, including taxes, are only used for calculation of the base petrol and oil price.

b) Domestic production and import ratios (%) shall be determined quarterly; the ratios determined in the preceding quarter shall be used for calculation of the base price of the price regulation periods in the next quarter.

The authority in charge of petrol and oil price regulation shall quarterly, on the basis of data about imported petrol and oil amounts provided by the Ministry of Finance of Vietnam and domestically sold petrol and oil amounts reported by major petrol and oil producers (from the 21st of the month preceding the first month of the quarter to the 20th of the last month of the quarter), determine the domestic production and import ratios (%) as the basis for calculation of the base price.

c) Import price equals (=) global price plus (+) cost of transport from the foreign country to a Vietnam's port plus (+) standard business cost plus (+) contribution to the price stabilization fund plus (+) standard profit plus (+) tax-related costs (including import duties, excise tax (if any), environmental protection tax (if any), VAT) plus (+) other costs and amounts payable according to applicable laws.

Where:

- The global price shall be determined by the Ministry of Industry and Trade of Vietnam, and is the mean price for the period between two base price announcements on the international market.

- The cost of transport from the foreign country to a Vietnam's port (including (+) or excluding (-) premium, which is a price-regulating element in the petrol and oil import
contract, insurance cost, transport cost and other costs, if any) shall be determined by the Ministry of Finance of Vietnam, is the weighted mean of petrol and oil import, and shall be notified to the Ministry of Industry and Trade of Vietnam for calculation of the base price. The Ministry of Finance of Vietnam shall review and adjust the cost of transport from the foreign country to a Vietnam's port every 3 months. If the legitimate actual cost of transport from the foreign country to a Vietnam's port in a given month fluctuates by more than 100%, as a result of objective reasons, resulting in adverse impacts on traders’ business, the Ministry of Finance of Vietnam shall, on the basis of reports on actual costs submitted by petrol and oil wholesalers, play the leading role and cooperate with the Ministry of Industry and Trade of Vietnam in requesting the Prime Minister of Vietnam to decide adjustment of price review time and publish rational costs.

- Tax-related costs are determined according to the weighted mean of import duties multiplied by (x) (global price plus (+) cost of transport from the foreign country to a Vietnam's port) multiplied by (x) exchange rate. The weighted mean of import duties shall be determined quarterly on the basis of petrol and oil import quantity (from the 21st of the month preceding the first month of the quarter to the 20th of the last month of the quarter) and the weighted mean import duty rate (%) of the preceding quarter, and shall be the basis for calculation of the base price of the next quarter. The exchange rate shall be determined in accordance with Clause 9 Article 1 of the Decree No. 59/2018/ND-CP dated April 20, 2018 and its amending and/or replacing documents (if any).

The Ministry of Finance of Vietnam shall determine the weighted mean import duty rate (%) and notify it to the Ministry of Industry and Trade of Vietnam that will then use it for calculation of tax-related costs.

- The excise tax (if any) shall be determined according to the price subject to excise tax multiplied by (x) excise tax rate. The price subject to excise tax shall be determined according to the components of the base price specified by the Ministry of Finance of Vietnam and used by the Ministry of Industry and Trade of Vietnam for calculation of the base price. Excise tax rates shall be determined in accordance with regulations of law on excise tax in force.

Environment protection tax (if any), VAT, and other costs and amounts payable shall be determined in accordance with regulations of law in force.

- Standard business costs and profits shall be annually determined and notified by the Ministry of Finance of Vietnam to the Ministry of Industry and Trade of Vietnam to serve its calculation of the base price.

- The compulsory contribution to the price stabilization fund shall be determined according to notification given by the Ministry of Industry and Trade of Vietnam on the base price announcement date.

d) Domestic price
Domestic price equals (=) global price plus (+) or minus (-) premium (if any) plus (+) cost of transport from domestic refineries to port (if any) (+) standard business cost plus (+) contribution to the price stabilization fund plus (+) standard profit plus (+) taxes, fees and other amounts payable according to applicable laws.

Where:

- Premium is a price-regulating element included in the petrol and oil trading contract signed by and between the petrol and oil wholesaler and the major petrol and oil producer or the enterprise having signed the contract to exclusively purchase all petrol and oil products from the refinery; is the weighted mean of production.

The premium used for calculation of the domestic price of petrol and oil products shall not exceed the mean global price multiplied by (x) the lowest preferential import duty rate for petrol and oil products under international agreements (in case it is over 0%).

Premium and the cost of transport of petrol and oil from refineries to port (if any) shall be determined by the Ministry of Finance of Vietnam on the basis of the weighted mean of petrol and oil quantity transported from domestic refineries to the port.

Premium and the cost of transport of petrol and oil from refineries to port (if any) shall be reviewed and adjusted by the Ministry of Finance on a periodic basis of every 3 months. If the legitimate actual costs in a given month fluctuate by more than 100%, as a result of objective reasons, resulting in adverse impacts on traders’ business, the Ministry of Finance of Vietnam shall, on the basis of reports on premium amounts and actual costs of transport of petrol and oil from domestic refineries to ports submitted by petrol and oil wholesalers, play the leading role and cooperate with the Ministry of Industry and Trade of Vietnam in requesting the Prime Minister of Vietnam to decide adjustment of price review time and publish rational costs.

Taxes, fees and other amounts payable shall be determined in accordance with regulations of law in force.

- Price components, including global price, excise tax (if any), standard business costs and profits, contribution to the price stabilization fund shall be determined according to provisions of Point c Clause 1 of this Article.

2. The base price for biogasoline equals (=) percentage (%) of unleaded gasoline volume multiplied by (x) {(global price plus (+) cost of transport from a foreign country to a Vietnam's port plus (+) import duties) multiplied by (x) import ratio plus (+) (global price plus (+) premium plus (+) cost of transport of gasoline from a domestic refinery to a port (if any)) multiplied by (x) domestic production ratio)} plus (+) percentage of ethanol fuel (%) multiplied by (x) ethanol fuel price plus (+) standard business cost plus (+) contribution to the price stabilization fund plus (+) standard profit plus (+) taxes, fees and other amounts payable according to applicable laws. Where:
- The percentage of unleaded gasoline volume and percentage of ethanol fuel volume for calculation of the biogasoline base price as prescribed in this Decree shall be the highest permissible blending ratio established by competent authorities for each biogasoline type; the actual blending ratio must not exceed the limits established by competent authorities.

- The Ministry of Finance of Vietnam shall determine and notify the ethanol fuel price, used for calculation of the biogasoline base price, to the Ministry of Industry and Trade of Vietnam for calculation of the base price.

- Price components, including: global price, cost of transport of gasoline from a foreign country to a Vietnam's port, premium for calculation of domestically produced gasoline price, cost of transport of gasoline from a domestic refinery to a port (if any), import duties, excise tax, standard business costs, contribution to the price stabilization fund plus, and standard profit, shall comply with the provisions of Point c Clause 1 of this Article.

3. Review and adjustment of components of the base price

a) On the 21st of the last month of every quarter, each major petrol and oil producer shall prepare and submit a consolidated report to the Ministry of Industry and Trade of Vietnam and the Ministry of Finance of Vietnam petrol and oil amounts sold, sorted by types of petrol and oil, during the period beginning on the 21st of the month preceding the first month of the quarter and ending on the 20th of the last month of the quarter.

b) On the 21st of every month, each petrol and oil wholesaler shall send reports on prices and quantities of domestically purchased ethanol and imported ethanol to the Ministry of Finance of Vietnam and the Ministry of Industry and Trade of Vietnam.

c) By the 21st of March, June, September and December of every year, each petrol and oil wholesaler shall send reports on costs of transport of petrol and oil from foreign countries to Vietnam's ports; premium of domestic petrol and oil sources; costs of transport of petrol and oil from refineries to ports (if any) to the Ministry of Finance of Vietnam. Data shall be collected over 03-month period from the 01st of the first month to the last day of the third month, and notified to the Ministry of Industry and Trade of Vietnam on the 10th of the following month for its calculation of the base price, and regulation of petrol and oil prices for the next regulation period.

Petrol and oil wholesalers must provide accurate and timely reports, and shall assume legal responsibility for the accuracy, validity, information and figures of their reports submitted to the Ministry of Finance of Vietnam.

d) Before March 31 every year, each petrol and oil wholesaler shall carry out a special audit of petrol and oil trading costs and send an audit report to the Ministry of Finance of Vietnam and/or the Ministry of Industry and Trade of Vietnam for being published on July 01 of each year and used for calculation of the base price, and regulation of petrol and oil prices for the next regulation period.
dd) In case the reporting deadline falls on a day off or public holiday as prescribed, the report shall be sent on the following business day. Petrol and oil wholesalers shall assume the full responsibility for the accuracy of figures and information provided in their reports.

e) Based on reports submitted by petrol and oil wholesalers, the Ministry of Finance of Vietnam shall consolidate and review, and, where necessary, request submission of additional reports or carry out site inspection to decide and notify costs of transport of petrol and oil from foreign countries to Vietnam's ports, premium of domestic petrol and oil sources, costs of transport of petrol and oil from domestic refineries to ports (if any), and standard business costs to the Ministry of Industry and Trade for calculation of the base price.

4. The Ministry of Finance of Vietnam shall provide guidelines on methods for determining components of the base price.”

13. Point a Clause 1 Article 40 of the Decree No. 83/2014/ND-CP is amended as follows:

“a) Inspect and supervise the satisfaction and compliance by petrol and oil wholesalers and petrol and oil distributors of and with the requirements and regulations in Articles 7, 9, 10, 11, 13, 15 and 31 of the Decree No. 83/2014/ND-CP; assign provincial Departments of Industry and Trade to Inspect and supervise the compliance by petrol and oil wholesalers and petrol and oil distributors with regulations on use of petrol and oil terminals in Articles 9, 15 and 31 of the Decree No. 83/2014/ND-CP.”

14. Point dd Clause 2 Article 40 of Decree No. 83/2014/ND-CP is amended as follows:

“dd) Promulgate guidelines on e-invoices as prescribed in Clause 9 Article 1 of this Decree in conformity with the Law on tax administration and its guiding documents.”

**Article 2. Effect**

1. This Decree comes into force from the date on which it is signed.

2. Transition

a) Traders that have been issued with certificates of eligibility for petrol and oil general agents shall be allowed to continue their business in accordance with regulations on petrol and oil general agents in the Decree No. 95/2021/ND-CP and the Decree No. 83/2014/ND-CP until their certificates of eligibility expire.

b) Except the provisions of Point a Clause 2 Article 2 of this Decree, regulations on petrol and oil general agents in the Decree No. 95/2021/ND-CP and the Decree No. 83/2014/ND-CP cease to have effect from the effective date of this Decree.

**Article 3. Implementation responsibility and organization**
1. The Ministry of Industry and Trade of Vietnam, the Ministry of Finance of Vietnam and relevant ministries and central-government authorities shall provide guidelines for the implementation of this Decree.

2. Ministers, heads of ministerial agencies, heads of Governmental agencies, Chairpersons of provincial People’s Committees and relevant organizations and individuals are responsible for the implementation of this Decree.

ON BEHALF OF THE GOVERNMENT
PP. PRIME MINISTER
DEPUTY PRIME MINISTER

Le Minh Khai

--------------------------------------------------------------------------------------------------------------------------
This translation is made by THƯ VIỆN PHÁP LUẬT, Ho Chi Minh City, Vietnam and for reference purposes only. Its copyright is owned by THƯ VIỆN PHÁP LUẬT and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed