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Income and Asset Declaration Systems in Viet Nam

Country analysis



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Australian Government

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1. Introduction

Vietnam introduced asset declarations in **2005** as part of its Anti-Corruption Law of 2005. The **first round** of declarations took place by end of **2007** for the declaration year of 2007. The declaration system serves the purpose of monitoring the **wealth** of declarants.

The process of asset declarations including verifications follows a **decentralized** model. **Personnel departments** of the several thousand of state bodies, party committees, or administrative units in Vietnam collect the declarations each year. At the same time several hundred **inspection units** in charge for each state body, party committee, or administrative unit are in charge of verifications.

The declaration system covers a **wide range** of officials from all three branches of power and reaching well below the senior levels. It includes managers of state-owned companies as well as charity funds. Declarations are submitted **annually** in **paper** form to the personnel department of the declarant.

Verification so far is mostly focused on **submission** compliance. Inspection units have the power to review also the **financial balance** of declarations and to conduct an **in-depth audit**. However, as of today, there is yet **little** if any practical **experience** with both steps, in particular in-depth audits. One of the reasons could be that an audit will only take place if the declarant cannot explain the misbalance of his/her declaration.

Declarations are **not** available to the **public**, either online or upon individual request in paper form. **Sanctions** are exclusively **disciplinary** (unless there is any other crime such as bribery connected to a declaration irregularity).

2. Legal basis and history

Vietnam introduced asset declarations first in 2005 as part of its Anti-Corruption Law of 2005 (section 4 “Transparency of Properties, Incomes”). Two decrees served the implementation of the Anti-Corruption Law:

- Government Decree 37/2007 of 9 March 2007 on Asset and Income Transparency;
- Government Decree 68/2011 of 8 August 2011 on Amending and Supplementing a Number of Articles of the Government Decree 37/2007/ND-CP of 9 March 2007.

The Anti-Corruption Law of 2005 was amended in 2012 by Law 27/2012QH13 on Amending and Supplementing a Number of Articles of the Anti-Corruption Law“. The **current** declaration system is based on the Government **Decree** (78/2013/NĐ-CP) of 17 July 2013 on Transparency of Assets and Income. It repeals the earlier Decrees. Parliament and Government are currently **revising** the Anti-Corruption Law (including provisions on asset declarations) with the intention of adopting the revisions in the **November 2018** session of Parliament.

The **first round** of declarations took place by end of **2007** for the declaration year of 2007. This was based on the Decree 37/2007 which took effect immediately in March 2007 for the ongoing year.

3. Purpose of declarations

Ideally, asset declarations serve two purposes: preventing and detecting inexplicable wealth, as well as preventing and detecting conflicts of interest. Neither the Anti-Corruption Law of 2005, nor the Decree 78/2013 explicitly define a specific **purpose** for declarations. However, it is clear from the context that declarations serve the purpose of detecting **hidden wealth**. First, the wording “assets and income” in itself hints to financial disclosure. Second, the content of the declaration form focuses on financial data. Third, the result of the verification “shall clearly state the disparity in asset and income quantity”.

However, it should be noted that the Anti-Corruption Law 2005 contains provisions restricting certain **conflicts of interest**. For example, under Article 37, senior public officials “must not let their spouses, parents, children do business within the scope they directly manage”. The obligation to disclose information on spouses and children through the declaration as well as information on businesses owned by them could prevent violations in this regard. The draft revised version of 2018 aims at extending the conflicts of interest regime.

4. Oversight bodies

The Anti-Corruption law does **not** foresee a **centralised** independent Anti-Corruption Agency or Commission. The main focal point within the executive for anti-corruption policy is the Anti-Corruption Bureau within the Government Inspectorate.

The process of asset declarations including verifications follows a **decentralized** model. **Personnel departments** of the several thousand of state bodies, party committees, or administrative units in Vietnam collect the declarations each year. At the same time several hundred **inspection units** in charge for each state body, party

committee, or administrative unit are in charge of verifications (Article 38 Decree 78/2013).

The General Inspectorate coordinates directly with all 120 **central focal points** (Provinces, Ministries, state agencies, parliament, judiciary, etc.). Within each jurisdiction of these 120 central focal points, tens or hundreds of inspection units operate. There are plans to centralize the oversight system more, for example by reducing the number of focal points. The idea of one independent commission or agency in charge of asset declarations is also on the table.

Due to the decentralised structure, it is hard to estimate the **number of staff** working on asset declarations. According to one estimate during the interviews, the declaration process without verification binds the manpower of 20 staff for about 5 months in one institution (submission compliance, archiving, publication, activity report). All in all, according to the same estimate, one would have to roughly estimate that the number of staff involved equals 10% of the total number of declarants. For 1.1 million declarants, this would equal 110,000 staff.

5. Declaration process

5.1 Coverage

The declaration system covers a **wide range** of officials from all three branches of power and reaching well below the senior levels (Article 7 para. 9 of the Decree 78/2013). The system also goes beyond formal public sector position and includes in particular managers of state-owned companies as well as charity funds.

The Decree also contains a 6-pages long list of **risk positions**. Each employer will have to decide based on this list which of the employees fall under these risk criteria and are thus obliged to declare. Usually, there are debates between the various state bodies and the external oversight body in charge for asset declarations, on whether certain employers fulfil the criteria or not. However, since one and the same entity in Vietnam defines the list of employees and oversees implementation, the potential for such debates is reduced and could only concern disagreements between employees and their employers. Based on the in-country interviews, such disagreements are not a relevant phenomenon. There is no monitoring data yet available as to whether the various state bodies apply the risk criteria correctly, comprehensively, and coherently.

Some stakeholders interviewed for this Study pointed to the **inequality** of certain positions which are nonetheless treated equally. For example, the head of a popular

school in Hanoi with a long waiting list for admission might have much higher opportunity for corruption than the head of a rural school who has trouble of motivating parents to even send their children to school to fill up the classrooms. Still, both have to submit the same asset declaration. It would practically not easy, though, to judge for each of the many positions whether it is potentially “lucrative” or not – who would do this classification and based on what intelligence? If the declaration system would not ask declarants each year to declare the same income and assets over and over again, but only to declare new items, the form could be quickly filled out by the vast majority of declarants (see below at no. 5.5).

Numbers on employees in the **public sector** vary. As of 2016, about 2.6 million employees were on the government payroll.¹ However, there are also declarants, who belong to the party system as well as employees of state-owned companies.

As of October 2017, the declaration system covered a total of **1,116,000** declarants based on the lists compiled by all state and party units. It is part of some proposals for the Anti-Corruption Law 2018 to extend the number of declarants to an estimated total of **3,000,000**. While this would increase the bureaucratic effort, it would also provide investigators in future criminal cases against any of these declarants with potentially valuable **intelligence**, e.g. on assets, bank account numbers, and similar information. Furthermore, a misbalanced declaration could be a key element for investigators to corroborate their case for **special measures** against the suspect (such as house search or surveillance).² Hence, the benefits appear to outweigh the costs.

As far as **family** members are concerned, Article 4 para. 3 of the Decree 78/2013 requires disclosure of data for the declarants “themselves, their spouses and underage children at the time the declaration is finished.” The term “children” includes legally adopted ones.

5.2 Frequency

Article 9 of the Decree 78/2013 foresees annual declarations. So far, public officials are not required to submit an “entry declaration” for the assets they own on the day of coming into office. This provides a challenge for determining which of the assets – in particular savings and cash – existed already before coming into office, and which were generated during the time in office. If one wants to identify which assets are

¹ VnExpress, 10 January 2017, [Vietnam aims to cut 2 percent of government jobs every year](#).

² U4 Brief May 2014 No. 5, [The case for asset declarations in the judiciary: Identifying illicit enrichment and conflicts of interests](#) (by Tilman Hoppe).

acquired during office and from financial sources generated during office, one needs to clearly distinguish the time before and during office. Therefore, the draft revised law of 2018 currently foresees an entry declaration. There are also plans to replace annual declarations by “occasion declarations” in case assets of declarants increases more than 300 million VND (≈50,000 USD) or if they transfer jobs or are promoted. There are two concerns in this regard:

- There can be many **arguments** around what a change of assets of 50,000 USD shall mean: If the overall balance sheet increases by 300 million VND? If the declarant receives one asset valued 300 million VND? Is it an increase in assets (cash) if I sell my house and receive 500 million VND in cash, even though I lost an asset of the same value, so it balances out? What if the declarant only has 300 million VND in additional income without any increase in assets? What if the declarant spends 900 million VND, but not on assets? While certified auditors are able to define a coherent system for answering these questions, most declarants will probably be not. Any **ambiguity** in the Law can be later on exploited by defendants to argue their way out of court.
- Declarants could wait for **years** until they declare their increase in assets. It is much easier for them to fabricate stories on “where they got the money from” for these assets, once several years have passed; correspondingly it is harder for verifying bodies to prove declarants wrong once a longer time-span has passed without declarations.
- For more wealthy declarants, the “increase declarations” could mean much **more frequent** declarations, possibly several times a year. For example, each time they trade stocks online above 300 million VND, they would have to fill out yet another declaration.

All in all, the following frequency of declarations would provide a seamless picture on the financial situation of public officials:

- An **entry** declaration for public officials entering service in the future, to know which assets the public servant had before coming into office (this serves as the baseline for all public servants not yet in office);
- **Annual** declarations with a clearly defined period, based on a seamless sequence of declaration periods;
- An **exit** declaration for all assets acquired after leaving office (e.g. for one year after leaving office).

Whenever a new declaration system is introduced requesting new categories of information, it is advisable to ask also for a **baseline** declaration for all public officials, to know which assets they owned before the declaration system came into place. Discussions for the new Anti-Corruption Law 2018 are still ongoing in this regard.

An annual declaration would not mean that declarants have to declare **each year** the **same** income and assets over and over again (for example, filling in information about the same house each year again). Instead, the form could only ask to declare new income or asset items that occurred during the declaration period (the fiscal year). Thus, the form could be quickly filled out by the vast majority of declarants: Most declarants do not have new cars, jewellery or real estate each year, but maybe every 10 years if at all. Furthermore, the income does not change much for most declarants.

5.3 Declaration period

The guidance material defines the period for which declarants have to submit information as the range from the day after they submitted their last declaration (e.g. 15 December 2016) until the day they submit the following declaration (for example 3 December 2017). However, this is **not yet explicitly defined** in the declaration form, and not with specific instructions regarding assets and income.

Two risks might materialise in this regard. First, declarants might wonder whether they have to declare only assets they own on a **particular date**, such as the date they submit the declaration, or whether they need to declare all assets they owned at any given time **during the period** (no matter whether they sold the assets, which would count as income). Second, from the form itself it is not clear, what exactly this period would be: Declarations have to be submitted between 30 November and 31 December every year. Declarants could misunderstand this in a way that information needs to be declared only from the beginning of the current calendar year (creating a gap between the last declaration submitted days or possibly weeks before the end of the previous year). However, declarants might not have all information yet for the calendar year on 31 December (e.g. bank statements or tax declarations). An alternative option would be to state explicitly in one line, for which period the data is given (e.g. “1 January 2018 until 31 December 2018”). The signature of the declarants would thus underline that information concerns these periods. The declaration deadline would respectively be in January or March of the following year.

Where the declaration period is aligned with the fiscal year, it tallies with tax periods, banking years, business revenue cycles, etc. Thus, verification would be based on a set of data which is coherent time-wise and would thus be more efficient. Furthermore, all declarants would declare for the same periods, which also renders verifications easier as they can be more standardised.

5.4 Deadlines

Under the current system, Article 9 para. 2 of the Decree 78/2013 requires information to be submitted within 10 days after the personnel departments notify declarants following the key date of 30 November each year, when the declaration submission cycle begins. If the declaration period changes to the calendar/fiscal year, the deadline should be after 1 January of the year following the previous calendar year/declaration period.

5.5 Content

The current declaration form of 2013 foresees disclosure of the following data:

1. Houses and construction works
2. Rights to use land
3. Cash, loans, bank deposits of Vietnamese and foreign organizations and individuals that are worth 50 million VND [\approx 2,200 USD] at least. It is probably not fully clear from the form to all declarants whether the threshold applies to each item, or all items combined.
4. Overseas assets
5. Cars, motorcycles, boats, ships, and other movable assets under the management of the state (which by law must be registered and issued with certificates of registration) that are worth at least 50 million VND.
6. Precious metal, gems, shares, and other valuable papers that are worth at least 50 million VND.
7. The debts payable that are worth at least 50 million VND.
8. Total incomes in the year.

Business investments, securities, stocks etc. are not disclosed in a separate line but together with precious metals (no. 6). As for income, it might not be fully clear to all declarants what this term covers, including whether **foreign** income is included. Thus, some **incomes** might be left undisclosed (gifts, bonuses, fees, rent, revenue, inheritance, donations received, etc.). Ultimately, no income should go undeclared, as otherwise declarants could also justify the financing of assets by making up income ex post.

If **securities**, **shares**, business investments, etc. were shown in a separate line in the form (outside number 6) this would probably make it easier for declarants to fill out and would standardise the data declared (if a minimum set of fields are defined such as with real estate). The current no. 6 for “**precious movables**” could be extended to

cover any such movable, including antiquities or oil paintings. Furthermore, an additional line could cover larger **non-asset expenditures** above the same threshold (50 million VND) such as fees for private schools, wedding costs, luxury travels, etc.

One has to keep in mind in this context that a wide range of **income transactions** are done in **cash** and without much documentation or documentation that is accessible. For example, bonuses, per diems, fees, budgets for research projects, etc. are awarded to employees in the public sector in cash and without any documentation that is accessible in a realistic and centralised way. Eliminating informal ways of income appears to be conditional for increasing the reliability of the results of verifications (e.g. making bank transactions mandatory; where this is not possible, such payments should be registered in the HR-file; etc.).

Stakeholders interviewed for this session pointed to the frequent phenomenon that **ownership structures** of assets are often opaque with multiple owners or multiple layers of ownership. This could be addressed by requesting declarants to declare also assets held by legal persons/businesses on which they own at least 50% (or even a lower threshold such as 25%). In addition, it would prevent circumvention of the disclosure, if the declaration form would also ask for data on assets which the declarant does not hold formally, but whose de facto (beneficial) owner he/she is. The inclusion of **beneficial ownership** is in line with international standards³ and is found in recent declaration systems.⁴

In order to be able to calculate the inexplicable wealth, one would need the relevant cash-flow information (**transaction values**) for all items. In order to relate the cash-flows to each clearly defined period (one year – ideally the fiscal year – or several years), declaring **dates** for each transaction is decisive. The discussions for the new system as of 2018 are ongoing. A future, more detailed declaration form would answer questions such as:

- **When** was the **loan** paid and how much was paid?
- When was an asset bought and for which **purchase** prize?
- Which different **incomes** were obtained (gifts, bonuses, fees, rent, revenue, inheritance, donations received, etc.) and during which period?

It seems to be beneficial if the form would explicitly state that **foreign** income is covered as well, and not only assets (as under no. 4): Income is not an asset, and declarants could argue they did not have to declare income. Furthermore, if the

³ See for example Article 17 of the OAS Model Law on Declarations.

⁴ See for example Article 46 part 1 clause 5-1, part 3 Ukrainian Law on Prevention of Corruption (2014).

form would show in a separate column who the actual owner of an asset or recipient (name of official, spouse, or children) is, this would facilitate verification. Otherwise, there is a list of items but it is unclear to which family member they belong. **Advice**

Advice on filling out the declarations correctly is done in a decentralised manner by the personnel departments in the various state and party units. The main source for this is a guidance paper on how to fill out the declaration. Usually, still a myriad of questions arises, such as: Is a lottery win really income even though I do not have to work for it? Do I have to declare income before or after taxes? Do I have to declare real estate which is not owned by me but by my businesses? A centralised guidance document and website could provide answers to these questions.

5.7 Submission

Declarations are submitted in paper form to the personnel departments. Article 9 para. 3 of the Decree 78/2013 states in this regard: “The personnel department shall keep the originals or copies, and send 1 copy to the organization or unit that will disclose the Declaration.” In the context of revising the Anti-Corruption Law, there are discussions of plans to set up an **e-system** for submitting and managing declarations. E-systems are commendable as they make the entire process much more efficient.

Declarations submitted in paper form are stored with the **human resource file** of that particular declarant. The challenge in this approach lies with the file management: While in theory, a declarant’s file should follow along his/her career path as a growing body of record, it might not (always) be so in practice. For example, civil servants might become public officials or private sector employees and then civil servants again; or they might switch posts between different central and local entities. In such cases, new HR files might be opened after the transition to the new post, if only because the old HR file is lost or is not sent to the new employer.

5.8 Self-correction

There is no standardised procedure in terms of self-correction of declarations. Some personnel departments might exchange the original declaration with the corrected version, while other departments might refuse any corrections, while other departments still might keep both versions. In general, it is recommended to keep the original version to document what has been changed in case this is needed for example to prove that a certain item was declared with intent (as it was changed).

5.9 Cooperation of family members

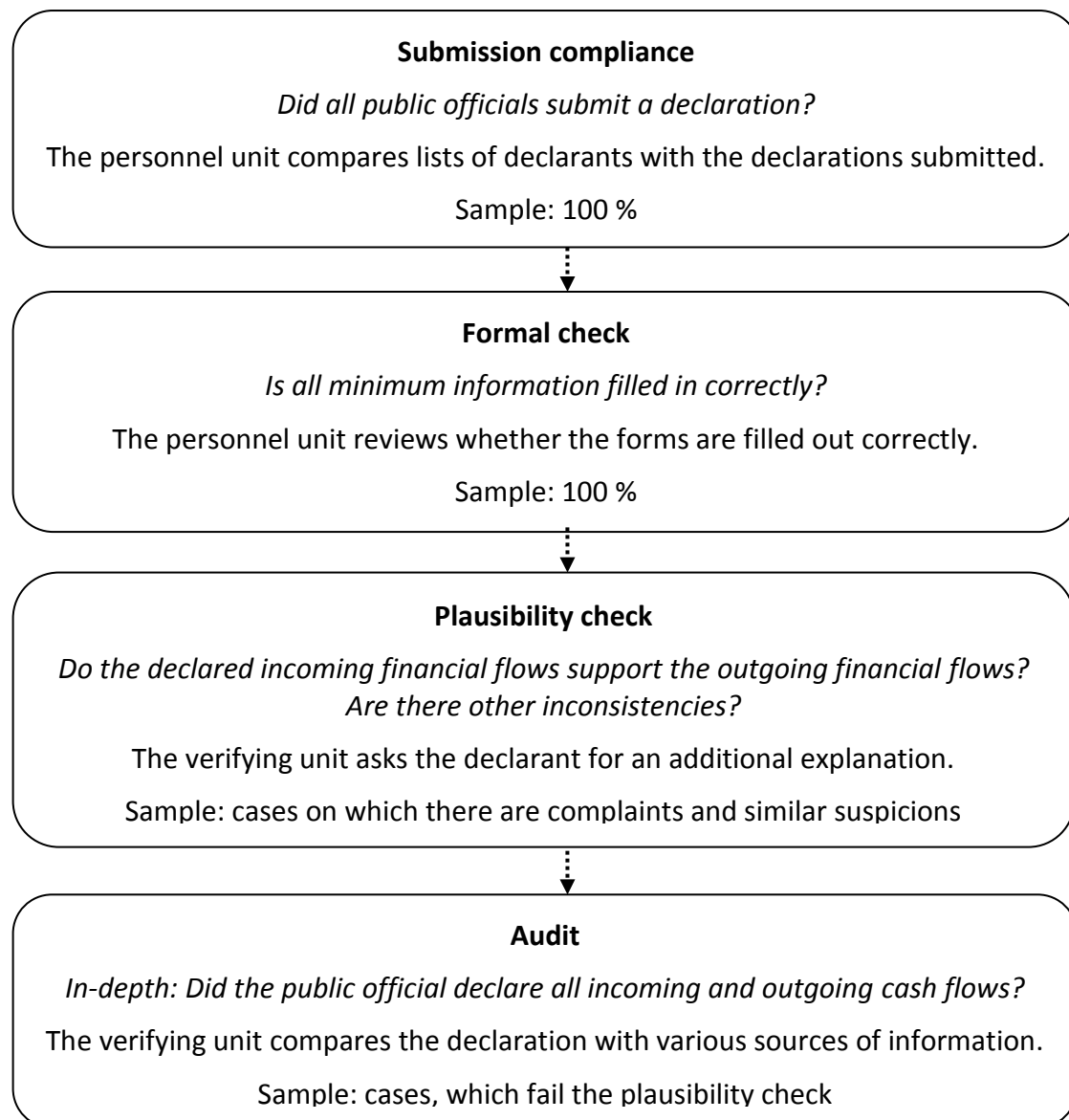
There is no representative data available to what extent declarants pretend or indeed face the situation that family members do not cooperate regarding the declaration. Reportedly, this is not a large problem (yet). For the ongoing discussions around the revised Anti-Corruption Law of 2018, one could consider including mechanisms for incentivising family members to provide declarants with all necessary data. Options include: Refusals by family members trigger a full audit of a declaration; refusals by family members are published in a similar way as declarations; stand-alone sanctions for non-compliant family members such as administrative fines.

6. Verification

6.1 Objective

Article 19 of Decree 78/2013 provides the following **objective**: “The verification of assets and income is about the truthfulness, sufficiency, clarity, and punctuality of the information about the quantity, value of assets, incomes, description of assets and income, variation in assets and explanation for such variation, origins of additional assets, and other relevant information in the Declaration made by the declarant.”

6.2 Overview/flow chart



6.3 Submission compliance

Decree 78/2013 does not explicitly elaborate on the procedure and timing of this step. This aside, personnel departments check each year the number/names of declarations submitted against the lists of declarants they compiled earlier. The General Inspectorate provided data for the following compliance statistics:

Data as of October 2017	Total	Percentage
Declarants	1,116,000	100,00%
Declarations received	1,114,000	99.82%
out of which submitted on time	1,092,000	98,00%

(numbers are partly rounded up)

6.4 Formal check

Article 9 para. 3 of Decree 78/2013 foresees the following procedure for the formal check:

“Within 7 working days from the day on which the declaration is received, the personnel department shall examine the sufficiency of information. When a declaration is not valid, a request for revision of the declaration shall be made. The deadline for revision is 3 working days from the day on which the request is received.

Reportedly, there are little challenges in practice with this step.

6.5 Substance check level 1: Plausibility

6.5.1 Trigger

According to Article 16 of the Decree 78/2013, level 1 of the substance check shall be conducted in the following cases as defined in Article 47 of the Anti-Corruption Law:

- Cases of promotion, transfer, disciplining declarants and similar instances;
- At the request of certain state bodies;
- In cases of complaints against a declarant (for example pointing towards undeclared assets).

While there are complaints and media reports on which inspection units follow up on, the total number of such triggers is unknown due to the decentralized system.

Statistical data in this regard might be collected in the future. Verification bodies and citizens could better follow up on the process and its triggers.

6.5.2 Procedure

As per Article 16 Anti-Corruption Law, the substance check level 1 consists only of the following steps:

“1. When one of the signs defined in Clause 1 Article 47 of Anti-corruption Law is detected, the head of the competent agency shall **request** the **declarant** in writing to provide explanation for the income and asset declaration they made.

2. Within 5 working days from the day on which the request is received, the requested declarant shall submit the written **explanation**. The explanation must clarify the accuracy, truthfulness, sufficiency, and responsiveness of the income and asset declaration; clarify the origins of additional assets and income, and provide other relevant information requested by the competent organization or individual.

3. If the explanation is considered **plausible** by the head of the competent agency, **no verification** is necessary and a conclusion about the transparency of the income and asset declaration shall be drawn at once.”

Practitioners interviewed for this Study have expressed concern that the procedure might make it “too easy” for declarants to explain away discrepancies in their declarations, without the oversight body being able to check **independent sources** of data, such as land registries etc. (these can only be done under level 2 of the substance check). **Ambiguities** or openings in the declaration form might facilitate easy explanations of declarants as to fabricate legal income which in fact does not exist.

6.5.3 The formula for financial balance

There is no written guidance yet on how to calculate inexplicable wealth. However, this aspect is essential to the substance check level 1. Based on the current declaration form and laws, the formula would look as follows:

Cash flows during declaration period	
Incoming cash flow	Outgoing cash flow
Cash/savings by end of previous period > 50 Mio. VND	Real estate purchased during the period
All income during the period	Vehicles purchased during the period
Loans received during the period	Jewellery purchased during the period
	<i>(Other precious movables during the period)</i>
	Business invested during the period > 50 Mio. VND <i>(not a separate line in the form yet)</i>
	<i>(Loans paid back during the period)</i>
	<i>(Loans granted to third parties)</i>
	<i>(Minimum subsistence expenditures)*</i>
	Bank savings/cash at end of (current) declaration period > 50 Mio. VND
= Subtotal incoming	= Subtotal outgoing
If subtotal outgoing > subtotal income, then there is a financial misbalance.	

* "Minimum subsistence level" refers to the fact that the declarant has to spend a certain amount on essential (non-declared) expenditures such as rent/property utilities, clothing, transportation, food, medication, household appliances, gadgets, etc. Official Statistics and various laws set thresholds for the minimum one individual needs for living. These items are not declared. However, a minimum number needs to be calculated. The oversight bodies or a decree could set a number of standard values for various levels of public servants.

Items apparently **not yet contained** in the declaration form are put in *italics*.

For the formula to work, one would need the relevant cash-flow information (**transaction values**) for all items. In order to relate the cash-flows to each clearly defined period (one year – ideally the fiscal year – or several years), declaring **dates** for each transaction are decisive.

6.6 Substance check level 2: Full audit

6.6.1 Trigger

According to Article 17 para. 1 of Decree 78/2013, the only entrance point for reaching level 2 of the substance check is the following:

“Where the explanation is considered unclear, the head of the competent agency shall issue a decision on verification of assets and income.”

6.6.2 Procedure

Article 17 of Decree 78/2013 foresees the following timeline:

“3. The verification duration is **15 working days**. The duration in complicated cases shall not extend beyond 30 working days.

4. If the case is complicated and related to multiple fields or localities, the person decides the verification is entitled to request relevant organizations and units to send participants to the commission.”

In other countries, such deadlines have caused confusion as to what happens if the **deadline is missed**: Does the verification have to end? Does the (lack of) result grow into a matter of *res judicata*? There are no answers in the Decree to these questions. Various options are currently being discussed regarding this point during the revision of the Anti-Corruption Law.

Article 20 of Decree 78/2013 instructs **verification** bodies to conduct the following **steps**:

- “1. Examine the documents related to the information being verified;
2. Directly work with the **declarants**;
3. Verify the assets and income on the **spot**;
4. Working with **agencies**, organizations and units that manage and keep the documents about the assets and income being verified;
5. Cooperate with the agencies, organizations, and individuals knowledgeable about the assets and income being verified in examining them;
6. Work with other relevant agencies, organizations, and individuals to serve the verification of assets and income;
7. Do other activities necessary for the verification of assets and income.”

Beyond these main steps, there is no unified **guidance** available to the various inspection and other units in charge with verifications. Guidance would address questions such as: How to calculate illicit enrichment, how to follow the “money trail”, how to counter certain cover-ups by declarants, what are sources of information for inspectors to verify information, etc.

Stakeholders interviewed for this Study stated that so far, there is yet **little** if any **practical experience** with verifications, in particular of level 2. The total of reportedly 17 cases of detected hidden assets in relation to a total of 10 million declarations collected so far appears to support this finding.

6.6.3 Powers

Despite the scarcity of practical experience accumulated so far, Art. 21 Decree 78/2013 provides the verifying units with rather far-reaching powers, supporting effective verifications:

- “1. Requesting **declarants** to provide explanation, information, and documents related to the verified information.
2. Requesting the **agencies**, organizations, and **individuals** that have information and documents related to the verification to provide such information and documents.
3. Requesting competent agencies, organizations and units to take measures for **preventing assets** and income from being dispersed, the obstruction and illegal interference in the verification.”

In addition, Article 20 para. 3 Decree 2013/2017 empowers verifying units to “verify the assets and income on the spot”. This power of **onsite observations** is important in particular for real estate and is a recommended good tool not all countries are able to use yet.

Art. 22 of Decree 78/2013 mirrors the verifying units’ powers with obligations by basically all counterparts one could think of:

“People’s Committees at all levels, the police, real estate management agencies, **tax authorities**, **banks**, relevant agencies, organizations, units, and individuals shall:

1. Appoint **personnel** to work with verifiers in the verification;
2. Provide **information** and documents related to the verification; take responsibility for the accuracy and sufficiency of the information and documents provided;

3. Perform **other tasks** within their competence to serve the verification, clarify the information necessary for the verification, prevent the assets and income from being dispersed, or prevent the obstruction of the verification.”

In particular the access to **banking data** is an outstanding good practice which not many countries do yet have. However, the provision has not been implemented in practice and experience from other countries shows that there are often unexpected hurdles in accessing this data (banks or declarants opposing these measures lest there is further clarification in the law).

The Anti-Corruption Law and Decree 78/2013 do not yet contain provisions on access to **foreign data**. Outside criminal investigations, including through the financial intelligence network, there are no cases where foreign data was used for verifying declarations.

6.7 Conflicts of interest

As stated earlier, the Anti-Corruption Law 2005 contains already provisions restricting certain **conflicts of interest**. For example, under Article 37, senior public officials “must not let their spouses, parents, children do business within the scope they directly manage”. It should be noted that the circle of family members included in the conflicts of interest provisions does not align with the circle of family members covered by the declaration.

So far, declarations are not verified in this regard. However, a vast range of databases can be checked in order to verify if a public official’s family members somehow appear in relation to the public official’s duties. The following is a non-exhaustive list of **databases** in which one can search for a match with a family name or interest:⁵

Database	Possible private interest
Human resource database (staff list)	Hiring of family members or close persons
Tender awards (procurement)	Procurement by family members, close persons or businesses linked to the official
Tax database	Decisions or audits by tax inspectors concerning close persons or businesses
Licenses (drivers’ permission, business	Granting of licences to close persons or

⁵ Table based on: ReSPA/Tilman Hoppe, [Detecting hidden conflicts of interest, Methodology for oversight bodies and other stakeholders](#) (2017).

licenses, building permit, etc.)	businesses
Education registers (admissions, exams, etc.)	Favouring close persons in admissions or examinations
Customs (database of inspections)	Favouring close persons or businesses
Database on zoning decisions (e.g. in municipalities)	Upgrading the value of the land of the public official, of close persons, or of their businesses
Patient database (hospitals, insurances)	Favourable treatment of close persons
Judicial case database	Cases decided by a prosecutor or judge related to close persons or their business
Any archive of paper files	Any private interest

6.8 Closing the verification

6.8.1 Result

The verification ends with a “report on the verification result” (Art. 24 Anti-Corruption Law):

“1. Within 5 working days from the end of the verification, the verifier shall send a report on the result of asset and income verification to the person that initiated the verification.

2. The report on the result of asset and income verification shall specify:

- a) The verified information, the activities done, and verification result;
- b) Remarks made by the verifier about the income and asset declaration;
- c) Suggested actions against dishonest declarants.”

Within an additional 5 working days, a conclusion is drawn based on this report (Art. 25):

“2. The conclusion must specify the consistency between the Declaration and the verification result. If the verification result and the Declaration are not consistent, the Declaration shall be considered **untruthful**. The **difference** between the **quantity** of assets and income, description of assets and income, variation in assets and income, and origins of additional assets, and the **actions** to be taken

against the dishonest declarant shall be specified. The conclusion about the transparency shall be sent to the declarant.

3. If the declarant requests a **reconsideration** of the conclusion, the person that drew the conclusion shall reconsider and respond within 5 working days from the day on which the request is received. If the declarant does not concur, the declarant shall submit a petition to the head of the agency senior to the person that drew the conclusion for considering the case. Within 5 working days, the person that receives the petition shall respond to the declarant.”

Within further 5 working days, the conclusion is published in a similar way as the declaration was published (Article 26) – by and large the working environment of the declarant.

6.8.2 Co-operation with other state authorities

Due to the lack of practical cases, other state authorities have apparently not yet been notified. Some stakeholders interviewed for this Study stated that a clear legal mandate for notifying other state authorities would clarify the modalities and facilitate such cooperation. Depending on the outcome, such notifications would concern the relevant disciplinary authority (employer), the tax administration for review of possible lack of taxation (tax evasion), the Financial Intelligence Unit for review of possible money-laundering; the Prosecutor’s Office for review of possible criminal offences related to the hidden cash flows.

6.8.3 Documentation

According to Art. 27, the “income and asset verification shall be recorded in writing.” The documentation shall include:

- “1. The decision on verification; meeting minutes, the explanation provided by the declarant; and the report on the verification result;
2. The conclusion about the transparency of income and asset declaration;
3. Written requests and suggestions made by the person that makes the decision on verification and the verifier;
4. Assessments made during the verification (if any);
5. Other documents related to the verification.”

7. Internal organisation and decision power

Both, the decision on substance checks level 1 and level 2 lies with the head of the respective agency (Art. 17 and 18 of Decree 78/2013). There are two observations in this regard:

- Once the **number** of audits increases, the question arises, whether it would create an internal bottle-neck if all these decisions are taken by the head of agency.
- There is no clarification on who takes these decisions in case the declaration of the **head** of the agency is **subject** of scrutiny. It is unlikely that one of his/her deputies could render such a decision without feeling some kind of pressure.

8. Sanctions

The Law solely foresees disciplinary sanctions for public officials for declaration violations. Under Art. 31 of Decree 78/2013, the disciplinary laws applicable to the declarant govern the administering of sanctions.

There are no official **case statistics**. However, one of the stakeholders interviewed for this Study stated that in total so far there are 17 cases of detected hidden assets. This number appears to be rather small in relation to a total of 10 million declarations collected so far.

8.1 Late and non-submission

Article 28. Disciplinary actions against unpunctuality

The persons responsible for the late declaration, disclosure, explanation, reports on disclosure of assets and income without good reasons shall be face the disciplinary actions below:

- 1. A reprimand shall be issued for every delay of 15-30 days;*
- 2. A warning shall be issued for every delay of 30-45 days;*
- 3. A heavier penalty shall be imposed shall be issued for every delay that exceeds 45 days.*

A non-submission is not separately defined. However, it is fair to assume that it would also fall under Art. 28.

8.2 Hiding finances

Article 29. Disciplinary actions against persons that make untruthful declarations of assets and income or provide untruthful explanation for their additional assets

The persons that make untruthful declarations of assets and income or provide untruthful explanation for their additional assets shall face the disciplinary actions below:

- a) A senior official shall incur a reprimand, a warning, or dismissal;*
- b) An official shall incur a reprimand, a warning, salary cut, demotion, or dismissal;*
- a) A civil servant shall incur either a reprimand, a warning, or dismissal;*
- dd) A person working in a state-owned enterprise shall incur a reprimand, a warning, or dismissal;*
- dd) A person working in an agency or a unit of the army or the police shall face the disciplinary actions applied to the army and the police.*

Sanctions so far target the person, but not his/her wealth. There are plans in the context of revising the Anti-Corruption Law to impose a tax of about 45% on any inexplicable wealth.⁶ There are a number of important observations in this regard:

- The tax should **not preclude** any further confiscation measure (criminal or non-criminal, conviction or non-conviction based) for any remaining wealth in case that confiscation measure is applicable. For the tax to work, it is conditional that the declaration form, declaration periods, and declaration frequencies support a **formula** of calculating inexplicable wealth, in a waterproof way without leaving any ambiguity.
- It is international standard that one does **not** have to **link** inexplicable wealth to a **concrete crime**. It is sufficient that it is more likely than not that the wealth is from illegal sources.⁷ This aside, if hiding income or assets (by not declaring them) is a criminal **offence** (as in many countries) confiscation of the full amount of inexplicable wealth would easily be possible and could be linked to this offence.
- Declarants with inexplicable wealth should be treated equal with honest taxpayers, but should be treated at minimum as tax payers who did not pay their taxes correctly. Therefore, declarants with inexplicable wealth are

⁶ VNExpress (11 March 2018), [Vietnam's draft tax on unexplained incomes could lead to money laundering: legislators](#).

⁷ Article 5 "Extended confiscation" [Directive 2014/42/EU](#) on the freezing and confiscation of instrumentalities and proceeds of crime in the European Union; World Bank/UNODC, [Stolen Asset Recovery, A Good Practices Guide for Non-Conviction Based Asset Forfeiture](#) (2009).

overdue in paying such a tax usually for several years. Thus, declarants should pay a rather **high interest** rate on the “inexplicable wealth tax” calculated for a lump sum of years. The number of years could be sequenced by their time in office (e.g. interest is paid at least for half the number of years the declarant has first been a public servant, unless one can show that the wealth has been hidden for longer). The interest rate for late payment of taxes in Vietnam is currently set at about 11% per year.⁸ If one applies this percentage for only 5 years, a tax of 45% net equates to **72% gross** (including interest). One should note that other countries apply a tax of 70% on inexplicable wealth detected after verifying asset declarations.

Discussions on criminalising **illicit enrichment** continue. Stakeholders interviewed for this Study quoted as the main challenge that the offence would shift the burden of proof to the defendant. However, it should be noted that some countries managed to avoid this problem by leaving the burden of proof with the prosecution, and hinging the offence on the asset declaration signed by the declarant.⁹ For this to work, the declaration system (content, periods, formula) needs to be “waterproof” in terms of capturing all relevant financial flows (see above).

8.3 Other

Under Article 30 there are further sanctions:

- For abuse of office when verifying declarations;
- For the failure of third parties to support the verification;
- For unlawful disclosure of declarations.

Article 30. Identifying responsibility for verification of assets and income

1. The person that requests the verification, the person that makes the decision on verification, the person authorized to draw conclusions about the transparency of income and asset declaration that commit the violations against regulations on verification of assets and income shall incur penalties in accordance with law. Any disadvantage suffered by the declarant must be made up for, and a public refutation shall be made in writing. This refutation shall be sent to the declarant and his or her workplace.

2. The head and the person assigned to provide information and documents in the agencies and units related to the management of land, houses, architectures,

⁸ PwC, [Vietnam Pocket Tax Book 2017](#): 0.03% per day ≈10.95% for 365 days.

⁹ See for example Moldova: „As with regards to the crime of ‘illicit enrichment’ (art. 320/2 Criminal Code), the Court found that the burden of proof in cases of illicit enrichment is assigned exclusively to state authorities, thereby the constitutional norm concerning the presumption of lawful property is not violated” – Constitutional Court Moldova, [Decision of 16 April 2015](#).

taxation, finance, banking, and other relevant agencies who fail to facilitate the verification shall face disciplinary actions or criminal prosecution, depending on the nature and severity of violation.

3. The person that divulges the documents about verification of assets and income without the permission of competent persons shall face disciplinary actions or criminal prosecution, depending on the nature and severity of the violation.

9. Storage and access to declarations

9.1 Storage

Declarations are stored in a decentralised manner together with the HR or similar files of the public servant:

Article 10. Managing and using Declarations

1. The Declarations shall be kept together with the profiles of officials and civil servants; persons obliged to make declarations shall keep the copies of their Declarations; the persons obliged to make declarations under the management of the local Committee of the Communist Party (hereinafter referred to as local Committee), the personnel department shall send their original Declarations to the local Committee at the same level, keep 1 copy, and send 1 copy to an inspecting agency at the same level (to serve supervision and verification).

When a person obliged to make declarations is reassigned to another organization or unit, his or her Declaration and profile shall be sent to the new organization or unit. When a person obliged to make declarations retires, his or her Declaration shall be kept in accordance with the regulations on management of officials and civil servants' profiles.

The challenge with such a model lays in the reliability of one and the same file de facto following a person throughout his/her career in public service. For example, where a civil servant changes to another province, then becomes a member of another region's parliament, and later on a political official, it is probably fair to assume that declarations for different periods will be dispersed among different personnel files. This makes it difficult to relate different declaration periods to each other, and to balance out income and asset over the course of years.

9.2 Access

As storage and verification, disclosure is also done in a **decentralised** manner. By and large declarations are **read** out or temporarily **posted** in the working environment of

the declarant. Posting of declarations is done “after the personnel department finishes examining them [...] and before 31 March of the next year for **30 consecutive days**” (Art. 13 of the Decree 78/2013).

This aside, there is **no** availability under **freedom of information** legislation to citizens or the media. Law enforcement authorities can access the declarations; however, locating the declarations properly can be a challenge, in particular if they are stored at earlier workplaces of the declarant.

There are discussions on plans to make summaries of declarations available to the public at large **online** under the revised Anti-Corruption Law of 2018. This would require setting up of an **e-system** of submitting declarations.

9.3 External monitoring and reporting

Foreign anti-corruption agencies usually report regularly to the public on their activities. For Vietnam, the challenge lies in the decentralised system. It is somewhat more difficult to obtain data from a multitude of sources and in standardised format. In order for the public at large to better observe asset declaration activities, one or few central bodies could in the future publish statistics in particular on the following categories of information:

- Declarations: number of declarants, number of submissions, number of late submissions; number and concrete cases of self-corrections; number and concrete cases where family members refused to provide data;
- Verifications/audits: number of verifications (formal, arithmetic/logical, audits), number of complaints and other categories of triggers for an audit, results, level of access of inspection units to data and (lack of) cooperation by state bodies with the inspection units;
- Sanctions: number of disciplinary sanctions, number of transfer to other state bodies, outcome of transfers (in particular other sanctions);
- Access: number/percentage of declarations available online, number of requests by state bodies and private stakeholders for access to declarations, number of refused requests.

Furthermore, it would be useful for the public at large if one or few central oversight bodies would share the following information online:

- List of declarants;
- List of declarants who have not complied with their submission obligation;
- List of declarants who have self-corrected their declarations;

- A list of declarations where family members refused to provide some or all information.

Annex I: Anti-Corruption Law 2005 (excerpt)

Anti-Corruption Law

Passed on November 29, 2005, by the XIth National Assembly at its 8th session
(Law no.55/2005/QH11)

Section 4. TRANSPARENCY OF PROPERTIES, INCOMES

Article 44.- Obligations to make property declaration

1. The following persons shall have to make property declaration:

- a) Officials holding the rank of deputy-head of section of People's Committees of rural districts, urban districts, provincial capitals or towns or higher and equivalent rank in agencies, organisations, units;
- b) A number of officials and public employees in communes, wards, district townships; persons managing state budget and properties or directly involved in handling affairs of agencies, organisations, units, individuals;
- c) Candidates for the National Assembly, People's Councils. The Government shall specify persons obliged to make property declaration according to the provisions of this Clause.

2. Persons who are obliged to make property declarations shall have to declare their properties, all changes in properties under their respective ownership and properties under the ownership of their respective spouses and minor children,

3. Persons who are obliged to make property declaration shall have to declare them honestly and bear responsibility for their declarations.

Article 45.- Properties which must be declared

The to be-declared properties shall include:

1. Houses, land use rights;
2. Precious metals, gemstones, monies, valuable papers and other types of property each value at of VND fifty million or more;
3. Properties, accounts in foreign countries;
4. Taxable incomes under the provisions of law.

Article 46.- Property declaration procedures

1. Property declaration shall be carried out annually at agencies, organisations or units where persons subject to declaration work and be completed by December 31 at the latest.

2. Persons obliged to make property declaration must clearly state changes in their properties as compared with their previous declarations.

3. Written property declarations shall be submitted to competent agencies, organisations or units managing the obligatory property declarers.

Article 47.- Verification of properties

1. The verification of properties shall be made only upon decisions of competent agencies or organisations managing the obligatory property declarers.

2. The verification of properties shall be made in the following cases:

- a) Servicing the election, appointment, dismissal of, relief from duty, removal from office or disciplining of persons who are obliged to make property declarations, when it is deemed necessary;
- b) At the request of electoral councils or competent agencies, organisations;

c) Property of corruption committed.

Article 48.- Property-verifying procedures

1. Before issuing decisions on property verification, competent agencies or organisations shall request persons who are obliged to make property declaration to clearly explain their declarations. The explanation must be carried out within five days as from the date of receipt of the explanation request.
2. Competent agencies or organisations shall issue verification decisions within five days as from the date the grounds defined in Clause 2, Article 47 of this Law arise.
3. Concerned agencies, units, organisations and individuals shall have to supply information, documents in service of the verifications at the request of competent agencies or organisations.
4. Within twenty days after the issue of verification decisions, agencies, organisations or units managing persons who are obliged to make property declaration shall conduct the examinations and verifications and have to make conclusions on transparency in the property declaration.
5. The procedures for verifying properties of persons named in the lists of candidates for the National Assembly, People's Councils shall comply with the provisions of Clauses 1, 2, 3 and 4 of this Article. The verification time limits must meet the requirements on time for election of National Assembly deputies, People's Council deputies.

Article 49.- Conclusions on transparency in property declarations

1. Conclusions on transparency in property declarations mean conclusions on honesty in property declarations.
2. Conclusions on transparency in property declarations must be sent to verification-requesting agencies or organisations and the persons having their properties verified.
3. Agencies, organisations and units defined in Clause 4, Article 48 of this Law must bear responsibility for the objectiveness, accuracy and contents of their conclusions.

Article 50.- Publicity of conclusions on transparency in property declarations

1. At the request and by decision of competent agencies or organisations, written conclusions on transparency in property declarations shall be publicised at the following places:
 - a) Agencies, organisations or units where the persons obliged to make property declarations work when such persons are appointed, elected or ratified;
 - b) Voters' conferences at working places, residence places of candidates for the National Assembly or candidates for People's Council;
 - c) Agencies, organisations or units where the persons proposed for election or ratification by the National Assembly, People's Councils or congresses of political organisations or socio-political organisations.
2. Conclusions on transparency in property declarations of persons who are prosecuted for acts of corruption must be made public at agencies, organisations or units where such persons work.

Article 51.- Responsibilities of agencies, organisations or units managing persons who are obliged to make property declarations Agencies, organisations and units have the responsibility to manage and archive the written property declarations of obligatory property declarers under their respective management; organise the verification under the decisions of competent agencies or organisations; conclude on

the transparency in property declarations and publicise such conclusions under decisions of competent agencies or organisations in the cases specified in Article 50 of this Law.

Article 52.- Handling of dishonest property declarers

1. Dishonest property declarers shall be disciplined under the provisions of law. Decisions to discipline dishonest property declarers must be made public at agencies, organisations or units where such persons work.
2. National Assembly candidates, People's Council candidates who declare their asset dishonestly shall have their names deleted from the lists of candidates; persons who are expected to be appointed or ratified but dishonestly declare their properties shall not be appointed or ratified for the projected positions.

Article 53.- Income control

The Government shall submit to the National Assembly for promulgation legal documents on control of incomes of persons with positions and/or powers.

Annex II: Decree 78/2013

THE GOVERNMENT

No. 78/2013/NĐ-CP

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Hanoi, July 17, 2013

DECREE ON TRANSPARENCY OF ASSETS AND INCOME

Pursuant to the Law on Government organization dated December 25, 2001;

Pursuant to Anti-corruption Law No. 55/2005/QH11, some Articles of which are amended in the Law No. 01/2007/QH12 and the Law No. 27/2012/QH13;

At the request of the Inspector-General;

The Government issues a Decree on transparency of assets and income.

Chapter 1.

GENERAL PROVISIONS

Article 1. Scope of regulation

This Decree elaborates and provides guidance on the regulations on transparency of assets and income in Section 4 Chapter II of Anti-corruption Law, including declaration of assets and income, disclosure of declarations, explanation for origins of additional assets, verification of assets and income, penalizing violations against the regulations on transparency of assets and income; responsibilities of agencies, organizations, units, and individuals for the implementation.

Article 2. Subjects of application

The persons obliged to make declarations of assets and income ((hereinafter referred to as persons obliged to make declarations) are specified in Article 7 of this Decree; the agencies, organizations, units, and individuals involved in the declaration, disclosure, explanation, and verification of assets and income, and imposition of penalties for violations against the regulations on transparency of assets and income.

Article 3. Interpretation of terms

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

1. "Declaration of assets and income" means clearly, sufficiently, and accurately specify the assets and incomes, variation in assets, and the origins of additional assets according to the Income and asset declaration form enclosed herewith.
2. "Disclosure of Income and asset declarations" means the disclosure of information in the Income and asset declarations (hereinafter referred to as declarations) in the manners specified in this Decree.
3. "Explanation for origins of additional assets" means a person obliged to make declarations explaining or proving the genesis of additional assets and income in comparison with the previous declaration.
4. "Verification of assets and income" means examination, assessment, and conclusion provided by a competent agency or person pertaining to the authenticity

and accuracy to the income and asset declaration in accordance with the procedure in Anti-corruption Law and this Decree.

Article 4. Purposes and principles of income and asset declaration

1. Income and asset declarations are made for competent agencies to have knowledge of the assets and income of persons obliged to make declarations in order to make their assets and income transparent and serve the management of officials and civil servants, and contributing to prevention and suppression of corruption.
2. Persons obliged to make declarations shall provide information according to the declaration form, and take responsibility for the authenticity and accuracy of the information provided.
3. The assets and income declared are the assets and income under their ownership or the use right of themselves, their spouses and underage children at the time the declaration is finished.
4. The value of assets and income declared are expressed as the amount payable when they are bought, transferred, built, or the estimated values when they are gifted or inherited.

Article 5. Responsibilities of the person obliged to make declarations

1. Accurately, clearly, and responsively provide information about the quantity, value of assets and income, and variation in assets in accordance with Anti-corruption Law and this Decree.
2. Provide accurate, sufficient, and responsive explanation for the information related to income and asset declaration and origins of additional assets at the request of competent agencies and persons.
3. Responsively comply with the requests of competent agencies and persons to serve the verification of assets and income.
4. Implement the decisions on penalties for violations against regulations on transparency of assets and income made by competent agencies and persons.

Article 6. Prohibited acts

1. Making untruthful, insufficient, irresponsive declarations and explanations of additional assets; hiding assets and income in any shape or form.
2. Illegally using the Declarations; misusing the transparency of assets and income to cause internal disunity; encumbering or obstructing the verification of assets and income; defaming, maligning the declarants; committing violations.
3. Deliberately falsifying or damage the Declarations.
4. Falsifying the documents, verification result; divulging information of the documents related to verification of assets and income without the permission of competent persons.

Chapter 2.

DECLARATION OF ASSETS AND INCOME

Article 7. Persons obliged to make declarations

1. Full-time deputies of the National Assembly, deputies of the People's Councils, candidates for deputies of the National Assembly and People's Councils, potential candidates.
2. Officials that hold the position of deputy managers of departments of the People's Committees of districts of higher, and the persons that receive an allowance equivalent to that of such positions.
3. Commissioned officers that hold the positions of deputy battalion commanders or higher, the persons that receive an allowance equivalent to that of deputy battalion commanders or higher in the army; commissioned officers that hold the rank of deputy battalion commanders, deputy chiefs of police of districts and town or higher; deputy leaders of the police or higher.
4. The people holding positions equivalent to deputy department manager in hospitals, research institutes, press agencies, management boards of the projects funded by the state, management boards of the projects funded by ODA.
5. Principals, deputy principals of kindergartens, elementary schools, middle schools, high schools, continuing education centers, the persons holding positions equivalent to deputy department managers or higher in universities, colleges, vocational schools of the state.
6. Members of the Board of Directors, members of the Member assembly, members of the Control Board, controllers, the people holding managerial positions equivalent to deputy department manager or higher in state-owned enterprises, representatives of state capital, capital of state-owned enterprise, and the people holding managerial positions equivalent to deputy department managers in enterprises funded by the state or capital of state-owned enterprise.
7. Secretaries and Deputy Secretaries of Communist Party Committees, Presidents and Deputy Presidents of the People's Councils, Presidents, Deputy Presidents, and members of the People's Committees of communes, wards and towns; Chiefs of police, chief military officers, officials in charge of cadastre, construction, finance, justice, citizen registration of communes, wards, and towns.
8. Investigators, prosecutors, verifiers, judges, court clerks, state auditors, inspectors, enforcers, and notary officials.
9. The persons that do not hold managerial positions in state agencies, Communist Party's agencies, socio-political organizations, public service providers, the army, the police, who are in charge of state budget and asset management, or directly do the works of the agencies, organizations, units, and individuals engaged in the fields specified in the List enclosed herewith.

Article 8. Assets and income that need declaring

1. Houses and construction works:
 - a) The houses and other construction works that are issued with Certificates of ownership;

b) The houses and other construction works that have not been issued with Certificates of ownership, or of which the Certificates of ownership are undersigned by other people;

c) Leased houses and other construction works that are under the ownership of the state.

2. Rights to use land:

a) The right to use land issued with Certificates of use right;

a) The right to use land that is not issued with Certificates of use right, or of which the Certificates of use right are undersigned by other people.

3. Cash, loans, bank deposits of Vietnamese and foreign organizations and individuals that are worth 50 million VND at least.

4. Overseas assets.

5. Cars, motorcycles, boats, ships, and other movable assets under the management of the state (which by law must be registered and issued with certificates of registration) that are worth at least 50 million VND.

6. Precious metal, gems, shares, and other valuable papers that are worth at least 50 million VND.

7. The debts payable that are worth at least 50 million VND.

8. Total incomes in the year.

Article 9. Procedure for making and receiving Declarations

1. Annually on the 30th of November at the latest, the personnel department shall make and submit a list of persons obliged to make declarations to the head of the organization or unit, send the declaration forms, provide instructions, and request the persons obliged to make declarations to make income and asset declarations.

2. Within 10 working days from the day on which the declaration form is received, the declaration must be finished and submitted to the personnel department.

3. Within 07 working days from the day on which the declaration is received, the personnel department shall examine the sufficiency of information. When a declaration is not valid, a request for revision of the declaration shall be made. The deadline for revision is 03 working days from the day on which the request is received. The personnel department shall keep the originals or copies, and send 01 copy to the organization or unit that will disclose the Declaration.

4. The income and asset declaration shall be finished by December 31 every year.

Article 10. Managing and using Declarations

1. The Declarations shall be kept together with the profiles of officials and civil servants; persons obliged to make declarations shall keep the copies of their Declarations; the persons obliged to make declarations under the management of the local Committee of the Communist Party (hereinafter referred to as local Committee), the personnel department shall send their original Declarations to the local Committee at the same level, keep 01 copy, and send 01 copy to an inspecting agency at the same level (to serve supervision and verification).

When a person obliged to make declarations is reassigned to another organization or unit, his or her Declaration and profile shall be sent to the new organization or unit. When a persons obliged to make declarations retires, his or her Declaration shall be kept in accordance with the regulations on management of officials and civil servants' profiles.

2. Declarations shall be used for:

- a) Serving the election, ratification, designation, dismissal, and imposition of penalties pertaining to the persons obliged to make declarations;
- b) Serving the operation of competent authorities in disclosing, inspecting, auditing, investigating, verifying, and dealing with corruption;
- c) Serving other requirements related to personnel tasks.

Article 11. Procedure for using Declarations

1. When the Declarations kept together with officials and civil servants' profiles are to be used, the user shall obtain a letter of introduction of the organization or unit that needs to use them, specifying the full name, position of the user, and purposes.

2. Declarations shall be used at the agency that management them. If they must be used in another location, an approval of the person in charge of the persons obliged to make declarations shall be obtained, and a delivery record shall be made.

3. The Declarations shall be used in accordance with Clause 2 Article 10 of this Decree.

Article 12. Responsibilities of heads of organizations and units for the declaration, disclosure, and management of the Declarations

1. Organize and direct the declaration and disclosure in accordance with Anti-corruption Law and this Decree.
2. Take responsibility for the violations against regulations on making and disclosing Declarations within their organizations in accordance with law.
3. Direct the management and use of Declarations as prescribed.

Chapter 3.

DISCLOSURE OF DECLARATIONS AND DECLARATIONS OF INCOME AND ASSET DECLARATION

Article 13. Methods and times of disclosing Declarations

1. The head of the organization or unit shall decide the disclosure of Income and Asset Declarations of their officials and civil servants in one of the following manners: posting them at the office or announcing them at the meetings in accordance with Article 14 of this Decree after the annual summarization.

2. The position at which they are posted must be safe and enable everyone in the organization or unit to see the Declarations. The Declarations shall be posted for at least 30 consecutive days.

3. The Declarations shall be disclosed after the personnel department finishes examining them according to Clause 3 Article 9 of this Decree, and before March 31 of the next year.

Article 14. Scope of disclosure in the meeting.

1. Central authorities:

a) Declarations made by the persons holding the position equivalent to Ministers or higher shall be disclosed to the people that cast votes of confidence/no confidence annually.

b) Declarations made by the persons holding the positions equivalent to Deputy Ministers, Deputy Directors of Bureaus or higher shall be disclosed to the managerial officials of Bureaus and the equivalent.

c) Declaration made by the persons holding positions equivalent to Directors and Deputy Directors of Bureaus shall be disclosed to the persons holding the positions equivalent to department managers or higher, or to the entire personnel of the Bureau if no departments are held.

d) Declarations made by the persons not being mentioned in Points a, b, c above shall be disclosed to the entire personnel of their departments or units. If the personnel of a department or unit consists of 50 people or more, and divided into teams and groups, the Declarations shall be disclosed to such teams and groups.

2. Local authorities:

a) Declarations made by Secretaries, Deputy Secretaries, Presidents and Deputy Presidents of the People's Councils, Presidents and Deputy Presidents, full-time deputies of the People's Councils; department managers of the People's Councils, other members of the People's Committees of provinces shall be disclosed to the people that cast votes of confidence/no confidence annually, including senior officials of the People's Committees and the People's Councils of provinces, members of the People's Councils of provinces, Directors of Services, agencies, and units affiliated to the People's Councils and the People's Committees of provinces.

b) Declarations made by Directors, Deputy Directors of Services and equivalent agencies that are affiliated to the People's Councils and the People's Committees of provinces shall be disclosed to department managers and equivalent officials of such agencies.

a) Declarations made by Secretaries, Deputy Secretaries, Presidents and Deputy Presidents of the People's Councils, the People's Committees of districts and communes, full-time members of the People's Councils, department managers of the People's Councils, other members of the People's Committees of districts and communes shall be disclosed to the people that cast votes of confidence/no confidence annually, including the senior officials of the People's Committees, the People's Councils of districts and communes, deputies of the People's Councils of districts and communes, managers of departments and units affiliated to the People's Committees of districts and communes.

d) Declarations made by the persons not being mentioned in Points a, b, c above shall be disclosed to the entire personnel of their departments or units. If the personnel of a department or unit consists of 50 people or more, and divided into teams and groups, the Declarations shall be disclosed to such teams and groups.

3. Enterprises:

a) Declarations made by the President of the Member assembly (or the Board of Directors), General Director, Deputy General Director, Chief Controller, Controllers, Chief accountant of a state-owned company or corporation shall be disclosed to the members of the Member assembly (or the Board of Directors), General Director, Deputy General Director, Chief Controller, Controllers, Chief accountant, and

department managers of the company or corporation, the Presidents of the Member assemblies (or the Boards of Directors), General Directors (Directors) of the affiliated companies, and managers of associations in the company or corporation.

b) Declarations of representatives of state capital and capital of state-owned enterprises, who hold a position of deputy department manager or higher in an enterprise funded by the state or capital of state-owned enterprises, shall be disclosed at the company or corporation that appointed them as the representation, to the members of the Member assembly (the Board of Directors), the General Director, the Deputy General Director, the Control Board (Controllers), and the Chief accountant. Where a representative of state capital is an official or civil servant, his or her Declaration shall be disclosed in accordance with Clause 1 and Clause 2 of this Article.

c) Declarations made by the persons not being mentioned in Point a and Point b of this Clause shall be disclosed to the entire personnel of their departments or units. If the personnel of a department or unit consists of 50 people or more, and divided into teams and groups, the Declarations shall be disclosed to such teams and groups.

Article 15. Explanation for origins of additional assets

1. Persons obliged to make declarations shall provide explanation and take responsibility for the accuracy, truthfulness, and responsiveness of the information about the origins of additional assets.

2. The additional assets that need explaining include:

a) The assets defined in Clause 1 and Clause 2 Article 8 of this Decrees that increase in quantity; the houses, building works and land that are upgraded in comparison to the previous declaration.

b) The assets defined in Clause 3, Clause 4, Clause 4, and Clause 6 Article 8 of this Decrees that increase in quantity or change in categories, of which the value increases by 50 million VND or more in comparison to the previous declaration.

3. The explanation for origins of additional assets shall be provided when making the asset declaration according to the declaration form, and at the request of competent organizations and individuals.

Article 16. Explanation for income and asset declaration

1. When one of the signs defined in Clause 1 Article 47 of Anti-corruption Law is detected, the head of the competent agency shall request the declarant in writing to provide explanation for the income and asset declaration they made.

2. Within 05 working days from the day on which the request is received, the requested declarant shall submit the written explanation. The explanation must clarify the accuracy, truthfulness, sufficiency, and responsiveness of the income and asset declaration; clarity the origins of additional assets and income, and other relevant information requested by the competent organization or individual.

3. If the explanation is considered evident by the head of the competent agency, no verification is necessary and a conclusion about the transparency of the income and asset declaration shall be drawn at once.

Chapter 4.

VERIFICATION OF ASSETS AND INCOME

Article 17. Decision on verification of assets and income

1. Where the explanation is considered unclear, the head of the competent agency shall issue a decision on verification of assets and income (hereinafter referred to as decision on verification)
2. The decision on verification shall specify:
 - a) The basis for making the decision on verification;
 - b) Full name, position, and workplace of the declarant;
 - c) Full name, position, and workplace of the verifier. If a commission is established, the full names, positions, and workplaces of the chief commissioner and commissioners must be specified (hereinafter referred to as verifiers);
 - d) The verification contents;
 - d) The verification duration;
 - e) The responsibilities and entitlements of verifiers;
 - g) The cooperating organizations and units (if any).
3. The verification duration is 15 working days. The duration in complicated cases shall not extend beyond 30 working days.
4. If the case is complicated and related to multiple fields or localities, the person decides the verification is entitled to request relevant organizations and units to send participants to the commission.

Article 18. Assets and income verifiers

1. If the declarant is under the management of a local Committee, the verifying agency is the Communist Party's inspecting agency at the same level, in particular:
 - a) The central Communist Party's inspecting agency shall verify the declarations made by officials under the management of central agencies. Officials of Government Inspectorate shall be summoned where necessary;
 - b) The Communist Party's inspecting agencies of provinces shall verify the declarations made by officials under the management of provincial standing committees and central agencies. Officials of provincial inspectorates or ministerial inspectorates shall be summoned where necessary;
 - c) The Communist Party's inspecting agencies of districts shall verify the declarations made by officials under the management of standing committees of districts and equivalent agencies. Officials of inspectorates of the district shall be summoned where necessary;
2. If the declarant is working at a Communist Party's agency that is not under the management of a local Committee, the verifying agency is determined as follows:
 - a) The personnel departments of central agencies of the Communist Party at the central level and provincial level shall verify declarations made by the declarants that work at such agencies;

a) The Committees of districts and equivalent agencies shall verify declarations made by the declarants that work in the Communist Party's agencies of districts and communes;

3. If the declarant is not under the management of a local Committee or working in any Communist Party's agency, the verifying agency is determined as follows:

a) At the central level: inspectorates of Ministries, ministerial agencies, personnel departments of Governmental agencies shall verify declarations made by the declarants working in the units affiliated to ministries, ministerial agencies, and Governmental agencies. Inspectorates may cooperate with officials of the personnel departments of such agencies in the verification if necessary.

a) At province level: provincial inspectorates shall verify declarations made by the declarants working in the organizations and units of central-affiliated cities and provinces. Provincial inspectorates may cooperate with officials of Services of Home affairs and inspectorates of Services in the verification.

Inspectorates of Services shall verify declarations made by the declarants working in the agencies, organizations and units affiliated to the Services. Inspectorates Services may cooperate with officials of the personnel departments of such agencies, organizations and units in the verification if necessary.

c) At district level: inspectorates of districts shall verify declarations made by the declarants working in the agencies, organizations and units of districts, towns, provincial cities, and officials of communes. Inspectorates of districts may cooperate with officials of Departments of Home affairs and specialized departments of the People's Committees of districts in the verification if necessary.

d) In state-owned enterprises: unit in charge of internal inspection and personnel shall verify declarations made by the declarants that work in such enterprises.

4. Inspecting agencies and personnel departments of other central state agencies, central agencies of associations, provincial agencies of socio-political organizations shall verify declarations made by the declarants working in such agencies and organizations, which are not under the management of local Committees.

c) Personnel departments shall verify declarations made by the declarants working in socio-political organizations of districts, and may request the inspecting committee of the district in writing to cooperate in the verification.

5. Government Inspectorate shall re-verify the assets and income verified by the agencies mentioned in Clause 3 of this Article when violations are found.

Article 19. Contents of verification of assets and income

The verification of assets and income is about the truthfulness, sufficiency, clarity, and punctuality of the information about the quantity, value of assets, incomes, description of assets and income, variation in assets and explanation for such variation, origins of additional assets, and other relevant information in the Declaration made by the declarant.

Article 20. Activities during the verification of assets and income

During the verification of assets and income, the verifier shall:

1. Examine the documents related to the information being verified;
2. Directly work with the declarants;

3. Verify the assets and income on the spot;
4. Working with agencies, organizations and units that manage and keep the documents about the assets and income being verified;
5. Cooperate with the agencies, organizations, and individuals knowledgeable about the assets and income being verified in examining them;
6. Work with other relevant agencies, organizations, and individuals to serve the verification of assets and income;
7. Do other activities necessary for the verification of assets and income.

Article 21. Entitlements and responsibilities of verifiers

1. Requesting declarants to provide explanation, information, and documents related to the verified information.
2. Requesting the agencies, organizations, and individuals that have information and documents related to the verification to provide such information and documents.
3. Requesting competent agencies, organizations and units to take measures for preventing assets and income from being dispersed, the obstruction and illegal interference in the verification.
4. Ensuring the objectivity, truthfulness, accuracy, responsiveness, conformity with the requirements and deadline in the decision on verification.
5. Protecting the confidentiality of the information and documents collected during the verification.
6. Report the verification result to competent persons and taking responsibility for the accuracy, truthfulness, and objectivity of the report.

Article 22. Responsibilities of relevant agencies, organizations, units, and individuals

People's Committees at all levels, the police, real estate management agencies, tax authorities, banks, relevant agencies, organizations, units, and individuals shall:

1. Appoint personnel to work with verifiers in the verification;
2. Provide information and documents related to the verification; take responsibility for the accuracy and sufficiency of the information and documents provided;
3. Perform other tasks within their competence to serve the verification, clarify the information necessary for the verification, prevent the assets and income from being dispersed, or prevent the obstruction of the verification.

Article 23. Meeting minutes

1. Minutes of the meetings between the verifier and the declarant, between the verifier and relevant agencies, organizations, units, and individuals shall be made.
2. The meeting minute shall specify:
 - a) The time and location of meeting;
 - b) The participants;
 - c) The contents of the meeting;
 - d) The consensus reached after the meeting;
 - dd) The dissenting opinions (if any).

Article 24. Report on verification result

1. Within 05 working days from the end of the verification, the verifier shall send a report on the result of asset and income verification to the person that made the decision on verification.
2. The report on the result of asset and income verification shall specify:
 - a) The verified information, the activities done, and verification result;
 - b) Remarks made by the verifier about the income and asset declaration;
 - c) Suggested actions against dishonest declarants.

Article 25. Conclusion about the transparency of income and asset declaration

1. Within 05 working days from the day on which the report on verification result is received, the head of the agency, organization, or unit in charge of the declarants shall draw a conclusion about the transparency of the income and asset declaration.
2. The conclusion must specify the consistency between the Declaration and the verification result. If the verification result and the Declaration are not consistent, the Declaration shall be considered untruthful. The difference between the quantity of assets and income, description of assets and income, variation in assets and income, and origins of additional assets, and the actions to be taken against the dishonest declarant shall be specified.

The conclusion about the transparency shall be sent to the declarant.

3. If the declarant requests a reconsideration of the conclusion, the person that drew the conclusion shall reconsider and respond within 05 working days from the day on which the request is received. If the declarant does not concur, the declarant shall submit a petition to the head of the agency senior to the person that drew the conclusion for considering the case. Within 05 working days, the person that receives the petition shall respond to the declarant.

Article 26. Disclosing the conclusion about the transparency of income and asset declaration

1. Within 05 working days from the day on which the request for the disclosure of the conclusion about the transparency of income and asset declaration is received, the person that drew the conclusion shall disclose it.
2. If the verification of assets and income is to serve the dismissal, taking of disciplinary actions, or when corruption arises, the person that drew the contract shall immediately disclose it.
3. The conclusion about the transparency of income and asset declaration shall be disclosed at:
 - a) The workplace of the declarant;
 - b) The conference of voters where the declarant stands as a candidate for deputy of the National Assembly or the People's Council;
 - c) At the meeting or convention where the declarant is nominated for being voted by the National Assembly, the People's Council, a political organization, or a socio-political organization.

Article 27. Documentation of income and asset verification

The income and asset verification shall be recorded in writing. The documentation shall be management by the verifying agency. The documentation of the verification includes:

1. The decision on verification; meeting minutes, the explanation provided by the declarant; and the report on the verification result;
2. The conclusion about the transparency of income and asset declaration;
3. Written requests and suggestions made by the person that makes the decision on verification and the verifier;
4. Assessments made during the verification (if any);
5. Other documents related to the verification.

Chapter 5.

PENALTIES FOR VIOLATIONS AGAINST REGULATIONS ON TRANSPARENCY OF INCOME AND ASSET DECLARATION;

Article 28. Disciplinary actions against unpunctuality

The persons responsible for the late declaration, disclosure, explanation, reports on disclosure of assets and income without good reasons shall be face the disciplinary actions below:

1. A reprimand shall be issued for every delay of 15 - 30 days;
2. A warning shall be issued for every delay of 30 - 45 days;
3. A heavier penalty shall be imposed shall be issued for every delay that exceeds 45 days.

Article 29. Disciplinary actions against persons that make untruthful declarations of assets and income or provide untruthful explanation for their additional assets

The persons that make untruthful declarations of assets and income or provide untruthful explanation for their additional assets shall face the disciplinary actions below:

- a) A senior official shall incur a reprimand, a warning, or dismissal;
- b) An official shall incur a reprimand, a warning, salary cut, demotion, or dismissal;
- a) A civil servant shall incur either a reprimand, a warning, or dismissal;
- dd) A person working in a state-owned enterprise shall incur a reprimand, a warning, or dismissal;
- dd) A person working in an agency or a unit of the army or the police shall face the disciplinary actions applied to the army and the police.

Article 30. Identifying responsibility for verification of assets and income

1. The person that requests the verification, the person that makes the decision on verification, the person authorized to draw conclusions about the transparency of income and asset declaration that commit the violations against regulations on verification of assets and income shall incur penalties in accordance with law. Any disadvantage suffered by the declarant must be made up for, and a public refutation

shall be made in writing. This refutation shall be sent to the declarant and his or her workplace.

2. The head and the person assigned to provide information and documents in the agencies and units related to the management of land, houses, architectures, taxation, finance, banking, and other relevant agencies who fail to facilitate the verification shall face disciplinary actions or criminal prosecution, depending on the nature and severity of violation.

3. The person that divulges the documents about verification of assets and income without the permission of competent persons shall face disciplinary actions or criminal prosecution, depending on the nature and severity of the violation.

Article 31. The power and procedure for taking disciplinary actions

1. Officials and civil servants shall comply with legislation on disciplinary actions incurred by officials and civil servants.

2. People working in the army and the police shall comply with the regulations on disciplinary actions in the army and the police.

3. People working in state-owned enterprises shall comply with the regulations on disciplinary actions in state-owned enterprises.

4. People working in political organizations and social organizations shall comply with the regulations on disciplinary actions of such organizations.

Chapter 6

IMPLEMENTATION

Article 32. Responsibility to provide instructions, urge, inspect, and recapitulate the transparency of assets and income

1. Heads of agencies shall provide instructions, urge, inspect, and recapitulate the income and asset declarations, verification and disclosure of income and asset declarations, draw conclusion, impose penalties with regard to the persons obliged to make declarations under their management, and send periodic reports to the inspecting agencies at the same levels.

2. Management Committees of the Communist Party at all level shall manage the declarations made by the persons obliged to make declarations under the management of local Committees, and send the declaration result to the inspecting agencies at the same level.

3. Home affairs authorities at all level shall provide guidance, carry out inspection, and recapitulate the result of declarations, verifications, conclusions, and penalties for violations pertaining to the declarants working in social organizations, socio-professional organizations, other organizations and unit funded by government budget and assets; send periodic reports to inspecting agencies at the same level.

4. Communist Party's inspecting agencies at all levels shall recapitulate the results of verification, disclosure, and penalties for violations pertaining to person obliged to make declarations under the management of local Committees, and send the data to the inspecting agencies at the same level.

5. State inspectorates shall provide guidance, carry out inspections, and recapitulate the declarations, results of disclosure, verifications, conclusions, and disciplinary

actions related to transparency of assets and income within their competence, and send periodic reports to the superior inspectorate.

Government Inspectorate shall provide guidance, carry out inspections, and recapitulate the declarations, results of disclosure, verifications, conclusions, and disciplinary actions related to transparency of assets and income nationwide.

6. Ministers, ministerial agencies, Governmental agencies, People's Committees of central-affiliated cities and provinces shall:

a) Organize, provide guidance, propagate, disseminate, urge, and supervise the implementation of regulations on transparency of assets and income within their competence.

b) Review and annul or request competent authorities to annul the regulations that contravene the regulations on transparency of assets and income in Anti-corruption Law and this Decree.

c) Reward the collectives and individuals that have achievements; take actions against the people violating regulations on transparency of assets and income.

Article 33. Supervision of Vietnamese Fatherland Front and its associate organizations

1. Within their competence, Vietnamese Fatherland Front and its associate organizations shall supervise the implementation of legislation on transparency of assets and income.

2. State agencies shall invite Vietnamese Fatherland Front and its associate organizations to participate in the supervision and inspection of the implementation of legislation on transparency of assets and income where necessary. Vietnamese Fatherland Front and its associate organizations shall provide information and appoint participants on request.

3. Vietnamese Fatherland Front and its associate organizations shall collect opinions and feedbacks from the people, and request competent authorities to consider penalizing violations against the regulations on transparency of assets and income.

4. When a sign of suspicious assets and income is found, Vietnamese Fatherland Front and its associate organizations shall request competent authorities to consider. Within 15 working days from the day on which the suggestion is received, the organization or individual in charge shall consider, process it, and notify the result to Vietnamese Fatherland Front and its associate organizations.

5. Vietnamese Fatherland Front and its associate organizations are entitled to request penalties for the violations against legislation on transparency of assets and income committed by the people that are residing elsewhere.

Article 34. Effect

1. This Decree takes effect on September 05, 2013.

2. This Decree supersedes the Government's Decree No. [37/2007/NĐ-CP](#) dated March 09, 2007 on transparency of assets and income, and the Government's Decree No. [68/2011/NĐ-CP](#) dated August 08, 2011 on amendments to the Government's Decree No. 37/2007/NĐ-CP.

Article 35. Responsibility for the implementation

Ministers, Heads of ministerial agencies, Heads of Governmental agencies, Presidents of the People's Committees of central-affiliated cities and provinces, relevant organizations and individuals are responsible for the implementation of this Decree./.

FOR THE GOVERNMENT
PRIME MINISTER

Nguyen Tan Dung

LIST
PERSONS OBLIGED TO MAKE DECLARATIONS OF ASSETS AND INCOME
ACCORDING TO CLAUSE 9 ARTICLE 7 OF THE DECREE ON
TRANSPARENCY OF ASSETS AND INCOME

(Promulgated together with the Government's Decree No. 78/2013/NĐ-CP dated July 17, 2013)

A. THE PERSONS IN CHARGE OF BUDGET MANAGEMENT AND ASSET MANAGEMENT

1. Budget allocation.
2. Bookkeeping.
3. Public procurement.

B. THE PERSONS THAT DIRECTLY UNDERTAKE THE TASKS BELOW

I. Personnel

1. Evaluating personnel, requesting competent persons to designate, mobilize, reassign, and provide training for officials.
2. Organizing recruitment and examinations for officials and civil servants.
3. Examining applications for approval for the organizational structure and payroll.
4. Evaluating the plans for establishing or restructuring state agencies, organizations, units, state-owned enterprises, non-governmental organizations, non-governmental organizations, and professional associations.
5. Examining applications for establishment, merger, division, and adjustment of administrative boundaries.
6. Examining petitions for commendations and disciplinary actions.
7. Allocating budget for expenditure and training.

II. Finance and banking

1. Managing taxpayers.
2. Collecting tax, controlling tax, refunding tax, managing and dispensing invoices.
3. Inspecting exported and imported goods.
4. Appraising, inspecting, and settling budget in accordance with the budget law.
5. Licensing banks and credit institutions.
6. Doing works related to credit at state-owned credit institutions; carrying out evaluation and giving loans.
7. Settling debts, bad debts; buying and selling debts; evaluating and valuating in auction.
8. Dispensing cash and goods of State Treasuries and national reserves.
9. Paying social insurance and health insurance.
10. Issuing licenses to trade in foreign currencies, gold, silver, and gems.
11. Supervising banking operation.

III. Industry and Trade

1. Issuing licenses related to export, import, and commerce services.
2. Issuing licenses related to assurance of safety standards in production and trading.
3. Controlling the market.

IV. Construction

1. Issuing construction licenses.
2. Appraising construction projects.
3. Managing construction planning.
4. Managing and supervising construction quality.
5. Appraising, planning, controlling, supervision, coordinating and providing compensation for land clearance.

V. Transport

1. Carrying out technical evaluation, managing traffic works
2. Granting vehicle registration.
3. Testing and issuing licenses to vehicle operators.
4. Appraising, planning, controlling, supervision, coordinating and providing compensation for land clearance.

VI. Healthcare

1. Issuing certificates of food safety and hygiene.
2. Issuing licenses to practice medicine.
3. Issuing licenses and certificates of eligibility to produce feed for livestock and poultry.
4. Issuing licenses to modern medicines.
5. Issuing licenses to import insecticides and disinfectants.
6. Issuing certificates of cosmetics import.
7. Testing product quality.
8. Managing, supervising, providing medicine, herbal ingredients, medical equipment, and colorings related to healthcare and social interest.
9. Testing and valuating modern medicines.

VII. Culture - Sports and Tourism

1. Issuing licenses to provide international travel services.
2. Issuing licenses to tourism lodging establishments.
3. Issuing licenses national historical remains.
4. Issuing licenses for archaeological exploration and excavation.
5. Issuing licenses to take remains and relics abroad.
6. Issuing license for professional artistic performance.
7. Issuing licenses to export, import, and distribute cultural publications.
8. Examining applications for ranking hotels.
9. Evaluating and licensing the shows held overseas Vietnamese organizations and individuals and the shows held in Vietnam by foreign organizations and individuals.
11. Evaluating and approving the projects for preserving, repairing, and restoring national historical remains.
12. Request the approval for the construction of works in protection zones II for national historical remains.

VIII. Communications

1. Issuing licenses for post and telecommunications, information technology, journalism, and publishing.

2. Distributing communication resources (numbers, frequencies, Internet resources, satellite orbits).
3. Managing advertisements on television, radio, and the Internet.
4. Distributing, evaluating, managing schemes and projects on information technology and communications.

IX. Natural resources and environment

1. Issuing certificates of right to use land, ownership and right to use property attached to land.
2. Issuing licenses for mineral exploration, extraction, and processing.
3. Issuing licenses to treat and transport toxic wastes.
4. Issuing certificates of environmental standards.
5. Issuing licenses to explore, extract, use water resources and discharge sewage into water sources.
6. Processing documents about land transfer, land lease, land withdrawal, land purpose conversion, registration of the right to use land, ownership and right to use property attached to land.
7. Selling, leasing out property attached to land; imposing limits on land; managing the compensation, identifying land users eligible for compensation and support; deciding levels of compensation for land clearance.
8. Penalizing violations against the laws on environment.

X. Agriculture and rural development

1. Issuing licenses to lease land, transfer land; managing endangered animals.
2. Animal quarantine.
3. Forest rangers.
4. Controlling veterinary medicines, pesticides, and animal illness.
5. Monitoring, managing, protecting aquatic resources; controlling veterinary safety and hygiene.

XI. Investment and diplomacy

1. Issuing certificates of foreign investment in Vietnam and outward investment
2. Evaluating projects.
3. Tendering and managing tendering.
4. Making, distributing, managing capital plans.
5. Managing planning.
6. Managing industrial parks and export-processing zones.
7. Managing enterprises and granting business registration.
8. Managing ODA.
9. Receiving and processing consular documents.

XII. Justice

1. Civil judgment executors at all levels.
2. Verifiers of civil judgment execution.
3. Granting marriage registration concerning foreigners, granting secured transaction registration.
4. Judicial refutation and judicial attestation.

XIII. Labor, war invalids and social affairs

1. Evaluating applications for the license to send Vietnamese workers abroad under contracts.
2. Examining applications for establishing vocational colleges, and vocational intermediate schools; issuing certificates of vocational training registration to vocational training institutions; distributing budget for vocational training.
3. Examining profiles of contributors; approving and providing support for contributors

XIV. Science and technology

1. Engaging in science and technology cooperation and exchange concerning foreigners.
2. Examining applications for the issuance, adjustment, revocation, extension of licenses, certificates, and registration certificates in science and technology
3. Carrying out technological evaluation for investment projects.
4. Considering issuing intellectual property qualifications.
5. Distributing, examining research projects.

XV. Education and training

1. Recruitment and training in public schools.
2. Imposing limits on enrolment in the schools in the national education system; deciding limits on postgraduate training and overseas training.
3. Examining and approving training programs of the schools in the national education system.
4. Examining textbooks, teaching materials, and other supplies serving teaching and research.
5. Examining applications for establishing the schools in the national education system.
6. Managing projects and schemes in the field of education and training.
7. Distributing, examining research projects in the field of education and training.

XVI. National defense

1. Policy assistants in military HQ of districts.
2. Chiefs of military HQ of districts and the equivalent.
3. Directors of vocational training centers and job centers of provinces.
4. Chiefs and deputies of border posts.
5. Military assistants and officers assistants of regiments or above.
6. Student's affair, enrolment, policy, and insurance assistants of schools.

VII. The police

1. Issuing passports, controlling immigration.
2. Monitoring border checkpoints.
3. Granting registration plates for road vehicles; patrolling, carrying out inspection of traffic safety.
4. Granting household registration.
5. Granting registration and managing conditional trades.
6. Economic, criminal, drug, environmental, and corruption investigation.

7. Examining and approving fire safety design, inspecting fire safety.
8. Recruiting citizens to serve in the police, recruiting officials.
9. Imposing penalties for violations of social safety and order.
10. Wardens, prison officers in prisons and reform schools.

Warehouse keepers, cashiers, managers of capital, supplies, assets, instruments, projects; evaluating projects, managing building works, planning and investment, procuring, dispensing, managing weapons and equipment.

XVIII. Anti-corruption inspection

1. Carrying out inspections without being officially assigned.
2. Settling complaints and denunciations made by agencies, organizations, units, and individuals.
3. Engaging in anti-corruption tasks.
4. Officials that undertake the tasks of specialized inspections.

Annex III: Declaration form (annex to Decree 78/2013)

**FORM
INCOME AND ASSET DECLARATION**

(Promulgated together with the Government's Decree No. 78/2013/NĐ-CP dated July 17, 2013)

I. GENERAL INFORMATION

1. Declarant

- Full name: Year of birth:

.....

- Position:

- Workplace:

- Permanent residence:

.....

- Current residence:

.....

2. Spouse of the declarant

- Full name: Year of birth:

.....

- Position:

- Workplace:

- Permanent residence:

.....

- Current residence:

.....

3. Underage children of the declarant

a) First child:

- Full name:

- Date of birth:

- Permanent residence:

.....

- Current residence:

.....

b) Second child (and so on): (similar to the first child)

II. DESCRIPTION OF ASSETS

1. Houses, building works: (the declarant shall describe the houses and other building works under their ownership or under the ownership of their spouse and underage children).

a) Houses:

- First house: (address:

.....)

+Type: Class

+ Area:

+ Value:

.....

+ Certificate of ownership:

- + Other information (if any):
.....
- Second house (and so on): (similar to the first house)
- b) Other building works:
 - First building work: (address:
.....)
 - + Type: Class:
 - + Area:
 - + Value:
.....
 - + Certificate of ownership:
 - + Other information (if any):
.....
 - Second building work (and so on): (similar to the first house)
- 2. Right to use land: (the declarant shall describe the land under their ownership or under the ownership of their spouse and underage children).
 - a) Residential land:
 - First piece:
 - + Address:
.....
 - + Area:
 - + Value:
.....
 - + Certificate of right to use:
 - + Other information (if any):
.....
 - Second piece: (similar to the first one).
 - b) Other types of land:
 - First piece:
 - + Address:
.....
 - + Area:
 - + Value:
.....
 - + Certificate of right to use:
 - + Other information (if any):
.....
 - Second piece: (similar to the first one).
- 3. Money: cash, loan, deposits in Vietnam and other countries.
.....
.....
- 4. Overseas assets.
- 5. Cars, motorcycles, boats, ships, and other movable assets under the management of the state (which by law must be registered and issued with certificates of registration) that are worth at least 50 million VND.
- 6. Precious metal, gems, shares, and other valuable papers that are worth at least 50 million VND.
- 7. The debts payable that are worth at least 50 million VND (if any).

8. Total incomes in the year.

III. Explanation for variation in income and assets

Type of assets	Increase/decrease	Explanation for origins of additional assets
1. Houses, building works: a) Houses: b) Other building works: 2. Land use right: a) Residential land: b) Other types of land: 3. Cash, loans, deposits in Vietnam and overseas. 4. Other assets overseas. 5. Cars, motorcycles, boats, ships, and other movable assets under the management of the state that are worth 50 million VND or above. 6. Precious metal, gems, shares, and other valuable papers that are worth at least 50 million VND. 7. The debts payable that are worth at least 50 million VND (if any). 8. Total income in the year.		

(The declarant shall determine the assets that increase or decrease, and provide explanation for such increase or decrease of the assets under their ownership or the use right of themselves, their spouses and underage children).

Date of receipt:

Finish date:

Recipient

Declarant

(Signature, full name, position)

(Signature, full name)

Notes: All pages of the declaration shall bear the signatures of the declarant and recipient.



UNODC

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