

**DECREE
PROVIDING GUIDELINES FOR
IMPLEMENTATION OF A NUMBER OF ARTICLES OF
LAW ON INVESTMENT**

The Government

Pursuant to the *Law on Organization of the Government* dated 25 December 2001;

Pursuant to the *Law on Investment* dated 29 November 2005;

Having considered the proposal of the Minister of Planning and Investment;

Decrees:

CHAPTER I

General Provisions

Article 1 *Governing scope and applicable entities*

1. Governing scope:
 - (a) This Decree provides guidelines for implementation of a number of articles of the *Law on Investment* dated 29 November 2005 in relation to investment activities for business purposes; rights and obligations of investors; guarantees for lawful rights and interests of investors; encouragement and investment incentives; and State administration of investment in Vietnam;
 - (b) The Government shall provide separate regulations on offshore investment; and on investment activities in the form of build-operate-transfer contract, build-transfer-operate contract and build-transfer contract;
 - (c) Indirect investment activities in the form of purchase of shareholding, shares, bonds and other valuable papers; and investment in securities and investment through other intermediary financial institutions without direct participation of investors in management and administration of an economic organization shall be implemented in accordance with the law on securities and other relevant laws;
 - (d) Any special investment activities stipulated in a specialized branch law shall be subject to the provisions of such law.
2. The applicable entities of this Decree comprise the investors stipulated in article 4.3 of the *Law on Investment* and organizations and individuals related to investment activities.

Article 2 *Interpretation of terms*

In this Decree, the following terms shall be construed as follows:

APPENDIX II

LIST OF INVESTMENT INCENTIVES GEOGRAPHICAL AREAS

(Issued with Decree 108/2006/ND-CP of the Government dated 22 September 2006)

No.	Province/City	Areas with specially difficult socio-economic conditions	Areas with difficult socio-economic conditions
1.	Bac Kan	All districts and towns	
2.	Cao Bang	All districts and towns	
3.	Ha Giang	All districts and towns	
4.	Lai Chau	All districts and towns	
5.	Son La	All districts and towns	
6.	Dien Bien	All districts and Dien Bien City	
7.	Lao Cai	All districts	Lao Cai City
8.	Tuyen Quang	Na Hang and Chiem Hoa Districts	Ham Yen, Son Duong and Yen Son Districts and Tuyen Quang Town
9.	Bac Giang	Son Dong District	Luc Ngan, Luc Nam, Yen The and Hiep Hoa Districts
10.	Hoa Binh	Da Bac and Mai Chau Districts	Kim Boi, Ky Son, Luong Son, Lac Thuy, Tan Lac, Cao Phong, Lac Son and Yen Thuy Districts
11.	Lang Son	Binh Gia, Dinh Lap, Cao Loc, Loc Binh, Trang Dinh, Van Lang and Van Quan Districts	Bac Son, Chi Lang and Huu Lung Districts
12.	Phu Tho	Thanh Son and Yen Lap Districts	Doan Hung, Ha Hoa, Phu Ninh, Song Thao, Thanh Ba, Tam Nong and Thanh Thuy Districts
13.	Thai Nguyen	Vo Nhai anh Dinh Hoa Districts	Dai Tu, Pho Yen, Phu Luong, Phu Binh and Dong Hy Districts
14.	Yen Bai	Luc Yen, Mu Cang Chai and Tram Tau Districts	Tran Yen, Van Chan, Van Yen and Yen Binh Districts and Nghia Lo Town
15.	Quang Ninh	Ba Che and Binh Lieu Districts, Co To Island District, islands and offshore islands under provincial authority	Van Don District
16.	Hai Phong	Bach Long Vy and Cat Hai Island Districts	
17.	Ha Nam		Ly Nhan and Thanh Liem Districts
18.	Nam Dinh		Giao Thuy, Xuan Truong, Hai Hau and Nghia Hung Districts
19.	Thai Binh		Thai Thuy and Tien Hai Districts
20.	Ninh Binh		Nho Quan, Gia Vien, Kim Son, Tam Diep and Yen Mo Districts
21.	Thanh Hoa	Muong Lat, Quan Hoa, Ba Thuoc, Lang Chanh, Thuong Xuan, Cam Thuy, Ngoc Lac, Nhu Thanh and Nhu Xuan Districts	Thach Thanh and Nong Cong Districts
22.	Nghe An	Ky Son, Tuong Duong, Con Cuong, Que Phong, Quy Hop, Quy Chau and Anh Son Districts	Tan Ky, Nghia Dan and Thanh Chuong Districts

No.	Province/City	Areas with specially difficult socio-economic conditions	Areas with difficult socio-economic conditions
23.	Ha Tinh	Huong Khe, Huong Son and Vu Quang Districts	Duc Tho, Ky Anh, Nghi Xuan, Thach Ha, Cam Xuyen and Can Loc Districts
24.	Quang Binh	Tuyen Hoa, Minh Hoa and Bo Trach Districts	Other districts
25.	Quang Tri	Huong Hoa and Dac Krong Districts	Other districts
26.	Thua Thien Hue	A Luoi and Nam Dong Districts	Phong Dien, Quang Dien, Huong Tra, Phu Loc and Phu Vang Districts
27.	Da Nang	Hoang Sa island District	
28.	Quang Nam	Dong Giang, Tay Giang, Nam Giang, Phuoc Son, Bac Tra My, Nam Tra My, Hiep Duc, Tien Phuoc and Nui Thanh Districts and Cu Lao Cham Island	Dai Loc and Duy Xuyen Districts
29.	Quang Ngai	Ba To, Tra Bong, Son Tay, Son Ha, Minh Long, Binh Son and Tay Tra Districts and Ly Son island District	Nghia Hanh and Son Tinh Districts
30.	Binh Dinh	An Lao, Vinh Thanh, Van Canh, Phu Cat and Tay Son Districts	Hoai An and Phu My Districts
31.	Phu Yen	Song Hinh, Dong Xuan, Son Hoa and Phu Hoa Districts	Song Cau, Tuy Hoa and Tuy An Districts
32.	Khanh Hoa	Khanh Vinh and Khanh Son Districts, Truong Sa island District and islands under provincial authority	Van Ninh, Dien Khanh and Ninh Hoa Districts and Cam Ranh Town
33.	Ninh Thuan	All districts	Bac Binh, Tuy Phong, Duc Linh, Tanh Linh, Ham Thuan Bac and Ham Thuan Nam Districts
34.	Binh Thuan	Phu Quy island District	
35.	Dak Lak	All districts	
36.	Gia Lai	All districts and towns	
37.	Kon Tum	All districts and towns	
38.	Dak Nong	All districts	
39.	Lam Dong	All districts	Bao Loc Town
40.	Ba Ria – Vung Tau	Con Dao island District	Tan Thanh District
41.	Tay Ninh	Tan Bien, Tan Chau, Chau Thanh and Ben Cau Districts	Other districts
42.	Binh Phuoc	Loc Ninh, Bu Dang and Bu Dop Districts	Dong Phu, Binh Long, Phuoc Long and Chon Thanh Districts
43.	Long An		Duc Hue, Moc Hoa, Tan Thanh, Duc Hoa, Vinh Hung and Tan Hung Districts
44.	Tien Giang	Tan Phuoc District	Go Cong Dong and Go Cong Tay Districts
45.	Ben Tre	Thanh Phu, Ba Chi and Binh Dai Districts	Other districts
46.	Tra Vinh	Chau Thanh and Tra Cu Districts	Cau Ngang, Cau Ke and Tieu Can Districts
47.	Dong Thap	Hong Ngu, Tan Hong, Tam Nong and Thap Muoi Districts	Other districts
48.	Vinh Long		Tra On district
49.	Soc Trang	All districts	Soc Trang Town
50.	Hau Giang	All districts	Vi Thanh Town

No.	Province/City	<i>Areas with specially difficult socio-economic conditions</i>	<i>Areas with difficult socio-economic conditions</i>
51.	An Giang	An Phu, Tri Ton, Thoai Son, Tan Chau and Tinh Bien Districts	Other districts
52.	Bac Lieu	All districts	Bac Lieu Town
53.	Ca Mau	All districts	Ca Mau City
54.	Kien Giang	All districts, islands and offshore islands under provincial authority	Ha Tien and Rach Gia Towns
55.	Other localities	Hi-tech zones and economic zones entitled to preference under establishment decisions of the Prime Minister of the Government	Industrial zones established under the decisions of the Prime Minister of the Government