

Vietnam

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I. Summary

A. Types of Organizations

The following types of not-for-profit organizations (NPOs) operate in Vietnam:

- “Associations,” which include mass organizations originally formed under the aegis of the Vietnamese Communist Party and that often retain close political linkages [1] with the Party and community based organizations, cooperative groups, and other local organizations and associational entities.
- “Funds and foundations (*quỹ*),” which include Vietnamese not-for-profit organizations (associations) formed as foundations and international grantmaking foundations.
- Other types of NPOs include political parties, religious organizations, foreign NPOs, foreign foundations, economic interest associations (such as trade associations and chambers of commerce),

labor unions, research institutions, academies and media. Most of these forms are outside of the scope of this Note.

B. Tax Laws

Both the Enterprise Income Tax Law (2009) and the Individual Income Tax Law (2008) and their subsidiary implementing regulations and documents afford tax preferences to income derived from or applied to various kinds of charitable and social purposes. NPOs are also afforded more tax incentives and preferences detailed in provisions scattered in different tax documents, including legislation and regulations dealing with value added tax (VAT) or other areas. It is assumed that non-profit revenues are not derived from business or commerce.

II. Applicable Laws (since 1990)

- [Constitution of the Socialist Republic of Vietnam, promulgated by the National Assembly on April 15, 1992, as revised on December 25, 2001](#)
- Law on Profit Tax passed by the VIII National Congress on June 30, 1990, promulgated by Resolution No. 270B/-NQ/HDNN8 dated August 8, 1990
- Decision 340/TTg dated May 24, 1996, of the Prime Minister Issuing Regulations on Activities of Foreign Nongovernmental Organizations in Vietnam
- [Law of the Vietnam Fatherland Front](#), promulgated by the National Assembly on June 12, 1999
- Decision 56/2000/QD-BTC, April 19, 2000, of the Ministry of Finance Issuing Regulation on Financial Management of Social Funds and Charitable Funds
- [Circular No. 122/2000/TT-BTC dated December 29, 2000, of Ministry of Finance Providing Guidance for the Implementation of Decree 79-2000-ND-CP of the Government, Making Detailed Provisions for Implementation of the Law on Value Added Tax \(VAT\)](#)
- [Decision No. 64/2001/QD-TTg, April 26, 2001, of the Prime Minister Issuing Regulations on the Use and Management of Aid Given by Foreign Nongovernmental Organizations](#) (replacing Decision No. 28/1999/QD-TTg)
- Decree 25/2001/ND-CP dated May 31, 2001 Promulgating Regulations on Organization and Operation of Social Protection Foundations
- Circular 04/2001/TT-BKH dated June 5, 2001 guiding the Implementation of Decision 340/TTg Activities of Foreign Nongovernmental Organizations in Vietnam
- Circular 10/2005/TT-BLDTBXH dated June 16, 2002 providing Guidance on Establishment and Operation of Social Protection Foundations
- [Decree 81/2002/ND-CP dated October 17, 2002 Promulgating Detailed Implementation Provisions on the Law on Science and Technology](#)
- Law 09/2003/QH11 dated June 17, 2003 on Cooperative Income Taxation ([Vietnamese, English](#))
- [Decree No. 88/2003/ND-CP \(“Decree 88”\), July 30, 2003, of the Government Promulgating the Regulations on Organization and Operation of Associations](#)
- Decree No. 158/2003/NĐ-CP dated December 10, 2003, on the Law on Value Added Taxation

- Circular No. 120/2003/TT-BTC dated December 12, 2003, of the Ministry of Finance Providing Guidance for the Implementation of the Law on Value Added Taxation
- [Circular 01/2004/TT-BNV, January 28, 2004, of Ministry of Internal Affairs Providing Guidance for the Implementation of Decree 88/2003/ND-CP](#) on the Organization and Operation of Associations
- [Civil Code of Vietnam, promulgated by the National Assembly on October 28, 1995, and effective July 1, 1996, as amended in May 2005 \(particularly Part I, Chapter 4 on Legal Persons, esp. Arts. 100, 104, 105\)](#)
- Law 45/2005/QH11 dated June 14, 2005 on Import and Export Tax
- Circular 10/2005/TT-BKHCN dated August 24, 2005 Providing Guidance on Conditions for the Establishment and Registration of Science and Technology Organizations
- Law on Value Added Tax No. 07/2003/QH11 dated June 17, 2003 (revised November 29, 2005) ([Vietnamese](#))
- Law on Special Consumer Tax and VAT (revised) No. 57/2005/QH11 dated November 29, 2005 ([Vietnamese](#))
- Decree No. 149/2005/ND-CP dated December 8, 2005 on the Implementation of the Import and Export Tax Law
- [Decree 53/2006/ND-CP dated May 25, 2006 on Policies to Encourage The Development of Non-State Public Services Providers](#)
- Circular 91/2006/TT-BTC dated October 2, 2006 to Guide Implementation of Decree 53/2006/ND-CP on Policies to Encourage the Development of Non-State Public Services Providers
- [Ordinance 34/2007/PL-UBTVQH11 dated April 20, 2007 on Implementation Of Democracy in Communes, Wards, and Townships](#) ([Vietnamese](#))
- [Decree No. 148/2007/ND-CP dated September 25, 2007 on the Organization and Operation of Social Funds and Charitable Funds](#) (replacing Decree No. 177/1999/ ND-CP) ([Vietnamese](#))
- [Decree 151/2007/ND-CP dated October 10, 2007 on the Organization and Activities of Cooperative Groups](#) ([Vietnamese](#))
- [Law on Individual Income Tax, dated November 20, 2007](#) ([Vietnamese](#))
- [Decree No. 93/ 2009/ND-CP of October 22, 2009, Promulgating the Regulations on Management and Use of Foreign Non-Governmental Aid](#) ([Vietnamese](#))
- [Circular Guiding the Implementation of Government Decree No. 93/2009/ND-CP \(October 22, 2009\), Promulgating Regulations on the Management and Use of Foreign Non-Governmental Aid](#) ([Vietnamese](#))
- [Decree 45/2010/ND-CP on the Organization, Activities and Management of Associations](#) (promulgated 21 April 2010, effective 1 July 2010) ([Vietnamese](#))

III. Relevant Legal Forms

A. General Legal Forms

The Constitution of the Socialist Republic of Vietnam provides protection for freedom of association (Article 69), but the Civil Code of 1995 and its 2005 revision and a handful of government decrees provide a clearer and more substantial legal framework for NPOs. [2] The

Civil Code describes and defines several types of nonprofit “juridical persons” that generally comport with the understanding of the term “not-for-profit organization.” The terms used for such groups vary significantly according to the organization’s functions and include: political and socio-political organizations; professional socio-political organizations; social organizations (generally an associational form); and social funds and charitable funds (foundations) (Arts. 102-105, Civil Code (2005)). Other types include “social relief establishments” and volunteer groups. [3]

Three primary government decrees form important components of the legislative framework for NPOs in Vietnam:

- Decree 45 (2010) on the Organization, Activities and Management of Associations replaced an earlier regulatory document for associational activities, Decree 88 (2003). Decree 45 regulates the formation, operation, activities and state management of associations (*hội*) and currently constitutes the legal basis for registering and operating most Vietnamese associational entities, including “special purpose” associations that receive government support and which are mostly state-affiliated umbrella groups.

- Decree 148 on the Organization and Operation of Social Funds and Charitable Funds (*quỹ*) (2007) provides regulatory guidance on social funds and charitable funds (including foundations). It spells out details concerning the establishment, structure, organization and governance of these funds. The Decree refers to property assigned or raised to accomplish select social or charitable purposes through granting or programming during a particular period of time. [4]

- Decree 81 (2002) (which replaced Decree 35 (1992)) governs the registration and activities of science and technology research organizations, particularly through umbrella groups such as the Vietnam Union of Science and Technology Associations (VUSTA). These organizations are an important component of the Vietnamese non-profit sector.

Associations and foundations must apply for official permission to obtain legal status. Decree 45 (2010) regulates associations and Decree 148 (2007) regulates social and charitable funds. There is also a system of notification in Decree 151 (2007) for cooperatives. The application processes may be complicated and time consuming.

The establishment and operation of associations and foundations (funds) are closely regulated and monitored by the government. This framework is supplemented by an increasing array of regulatory agency decisions, decrees and other subordinate legal documents (including tax regulations) that govern many specific aspects of NPO activity in Vietnam. A Law on Associations has been under discussion in Vietnam since the early 1990s and has yet to be enacted by the Vietnamese legislature, the National Assembly. [5]

In July 2009, the government issued Decision 97/2009/QĐ-TTg limiting the areas in which individuals were allowed to form science and technology research, service, and other organizations and the policy advocacy such groups may undertake. Under Decision 97, individually-established science and technology research organizations were prohibited from operating in fields such as

economic policy, public policy, political issues, and a range of other areas considered to be sensitive. They were also not permitted to engage in the public distribution of policy advocacy positions. This Decision targeted the research group, the Vietnam Institute of Development Studies (VIDS), but applied to others within its jurisdiction as well. [6]

In October 2009, the government promulgated new Regulations on the Management and Use of Foreign Non-Governmental Aid (Decree 93/ND-CP), followed by a detailed Circular in March 2010 that provided implementing rules on Decree 93. The new Regulations on the Management and Use of Foreign Non-Governmental Aid replaced simpler regulations first promulgated in 2001 (Decision 64/QD-CP). The new Regulations and implementing rules maintain and enhance state control over non-governmental aid provided by donors to Vietnam, with more detailed provisions than in the past and with a focus on approval processes, use of funds and devolution of decision making to provincial and other sub-national levels. [7]

The Vietnamese government has drafted but not yet released a new Decree on the Registration and Operation of Foreign Non-Governmental Organizations in Vietnam. The new Decree – which had not yet been promulgated as of fall 2011 – was intended to revise earlier 1996 regulations governing foreign NGOs in Vietnam (Decision No. 340/TTg and the Regulations on the Operation of Foreign Non-Governmental Organizations in Vietnam (24 May 1996)).

It is difficult to estimate the number of NPOs in Vietnam and government sources are not consistent on such statistics. There are several thousand associations at the national and provincial levels and well over one thousand funds and foundations of various kinds, as well as tens of thousands of NPOs in various forms at the local level, including cooperatives, clubs, local community-based groups and associations, and other forms of associations at the grassroots levels. [8]

B. Public Benefit Status

The term “public benefit status” is a rather new concept for NPOs in Vietnam.

Associations are not required to be established for public benefit, although it appears that they may be established for public benefit (e.g., an association of doctors providing medical services in an impoverished community). Although the Civil Code does not clearly address the issue, Decree 45 (2010) on the Organization, Activities and Management of Associations, which is currently the key regulatory document for associations, states that associations may be established for the community or for the purpose of contributing to the country’s socio-economic development (Art. 2). [9]

Associations may be linked to government work and supported by the state budget. Tax documents, such as the Individual Income Tax Law (2007), provide that NPOs must be permitted by the relevant governmental authority to operate for charity, humanitarian or not-for-profit purposes in order to receive preferential tax treatment. Because of the interest in securing financial support from the state, donors, and the public and because of the elaborate process required to establish an association, it is likely that many NPOs will in fact carry out public benefit purposes that are tied to the state’s development objectives. [10]

In general, other associations described in the Civil Code and relevant regulations (such as professional associations or clubs) tend not to be established for public benefit. A number of socio-professional organizations are closely linked to the state and may carry out developmental objectives.

Funds must “operate for the purpose of promoting the development of culture, science, charity and other social and humanitarian purposes, which are not profit-making.” (Art. 105, Civil Code (2005)). Decree 148 on social and charitable funds employs a slightly different formulation of permissible purposes; it states that “[f]unds are organized and operated on a not-for-profit basis for the purposes of promoting the development of culture, education, healthcare, physical training and sports and science, charity and humanitarian purposes, and community development purposes.” (Art. 2)

As a practical matter, both associations and foundations are encouraged to engage actively in public service delivery. Decree 148 further permits foundations to provide financial support for activities which conform to the fund’s principles and purposes and provide services to generate funds. Thus, Vietnam generally allows both operating and grantmaking foundations, though the number and range of domestic foundations remains relatively small.

IV. Specific Questions Regarding Local Law

A. Inurement

Vietnamese associations and foundations are generally not permitted to distribute or share profits with members or individuals.

Decree 45 (2010) on the Organization, Activities and Management of Associations requires that associations operate on a not-for-profit basis, although it does not specifically prohibit private inurement. Decree 148 (2007) on social and charitable funds defines not-for-profit as “not seeking profit to be divided (shared) (Art. 3(2))” and prohibits “taking advantage of the establishment of funds to gain profit....” (Art. 7(1)).

B. Proprietary Interest

For associations, the Civil Code (Art. 104) and relevant regulations on associations (especially Decree 45 (2010)) generally do not permit an association’s members to have a proprietary interest in its assets.

For foundations and funds, the Civil Code provides that social and charitable funds and their organizers “may not divide up the property of the fund in the course of the fund’s operation” and that “the property of the social fund or charitable fund shall be managed, used and dispensed with in accordance with the provisions of law and in accordance with the purpose of the operation of the fund as stipulated by its charter.” (Art. 105) As indicated above, Decree 148 (2007) on social and charitable funds defines not-for-profit as “not seeking profit to be divided (shared)” (Art. 3(2)) and prohibits “taking advantage of the establishment of funds to gain profit....” (Art. 7(1)).

C. Dissolution

For associations, Decree 45 (2010) provides that “[f]or assets and finance funded by domestic and overseas organizations; or supported by the State for which the association has fulfilled related obligations and paid debts, the remaining assets and financial balance shall be decided by competent state agencies” and “[f]or the association's own assets and financial sources for which the association has fulfilled related obligations and paid debts, the remaining assets and financial balance shall be decided by the association under its charter.” (Art. 31(1)(a)(b))

For foundations and funds, the revised 2005 Civil Code (Art. 105) provides that “the property of [a foundation] shall not be divided up among its founding members but must be settled in accordance with the provisions of law.” Decree 148 (2007) on social and charitable funds specifies that “[a]fter paying all debts and dissolution expenses, the remaining property of a fund must be remitted into the central budget (for funds established with the permission of the Ministry of Home Affairs) or the local budget (for funds established with the permission of provincial-level Peoples Committee or district-level Peoples Committee). It is strictly prohibited to disperse funds’ assets (Art. 29).”

D. Activities

1. General Activities

Under Decree 45 (2010) on associations, associations have a variety of carefully drafted rights that include the right to “organize and coordinate activities of its members for its common interests” (Art. 23(5))” and “[t]o participate in programs, projects, studies and counseling and critical comment and examination at the request of state agencies; to provide public services related to their operation, to provide vocational training under law.” (Art. 23(7)).

The inclusion of the limitation “at the request of state agencies” in the 2010 Decree was intended to restrict the public policy role of associational groups to only those activities requested and permitted by the Party and government. In addition, associations may not “abuse ... activities to harm national security, social order, ethics and national fine customs, practices and traditions, and legitimate rights and interests of organizations and individuals.” (Art. 23 (1)).

For foundations and funds, Decree 148 (2007) on social and charitable funds provides that a fund may operate and conduct activities in accordance with its charter, with the Decree, and in accordance with laws in general (Art. 4(3)).

2. Public Benefit Activities

For associations, under Decree 45 (2010) associations may be established for the community or for the purpose of contributing to the country’s socio-economic development (Art. 2).

Funds and foundations “operate for the purpose of promoting the development of culture, science, charity and other social and humanitarian purposes, which are not profit-making” (Civil Code (2005), Art. 105). Decree 148 on social and charitable funds employs a slightly different formulation of permissible purposes. It states that “[f]unds are organized and operate on a not-for-

profit basis for the purposes of promoting the development of culture, education, healthcare, physical training and sports and science, charity and humanitarian purposes, and community development purposes (Art. 2).”

3. Economic Activities

For associations, Decree 45 (2010) provides that associations may “raise funds for the association through collecting membership fees and revenues from its business and services under law to cover its operational expenses” and may “receive lawful donations from domestic and overseas organizations and individuals under law [and] receive the State's financial supports for activities related to the tasks assigned by the State (Art. 23(11)(12).” Many Vietnamese associations do indeed “collect ... revenues from ... businesses and services ... to cover ... operational expenses.”

For funds and foundations, Decree 148 (2005) on social and charitable funds permits such groups to engage in economic activities through a general provision that enables funds “[t]o provide services and organize other activities by law in order to preserve and increase their resources (Article 22(5)).”

E. Political Activities

For associations, Decree 45 (2010) on associations permits an association to “propagate its goals, “represent its members in internal and external relations related to its functions and tasks,” “protect its legitimate rights and interests and its members in line with its guiding principles and goals,” “organize and coordinate activities of its members for its common interests,” “participate in programs, projects, studies and counseling and critical comment and examination at the request of state agencies....,” “comment on legal documents related to its activities under law [and] propose to competent state agencies matters related to its development and domain.”

Several of these provisions represent a narrowing of permitted policy and public advocacy from earlier regulations. For example, the right to “participate in programs, projects, studies and counseling and critical comment and examination at the request of state agencies (Decree 45, Art. 23(7))” adds the proviso “at the request of state agencies” in order to limit the scope of advocacy by associational entities and the provision on “commenting on legal documents” is similarly limited by organizational role and status. Thus, associational rights to engage in policy and public advocacy have been narrowed by recent regulations. [11]

For funds and foundations, Decree 148 (2007) provides that funds have the right to “lodge complaints and denunciations in accordance with law” and “exercise other rights ... in accordance with law (Art. 22(10)(13),” but does not specifically address political activities or public advocacy. Nonetheless, it can be assumed that the more recent limitations on public advocacy by associations as specified in Decree 45 (2010) and Decision 97 (2009) would also apply to funds.

Officially, if not in practice, Article 69 of the Constitution would appear to permit associations and other organizations as well as individuals to “hold demonstrations in accordance with the law.”

F. Discrimination

Article 52 of the Constitution states that “all citizens are equal before the law.” The Vietnamese regulatory documents governing NPOs do not generally deal further with discrimination.

G. Control of Organization

As discussed above, the government of Vietnam exercises considerable control over the establishment, activities, operations, and dissolution of various kinds of NPOs, including associations and foundations.

At present, it does not appear that an NPO may be controlled by an American grantor charity. Decree 88 (2003) on associations did not authorize a foreign individual or a legal person to be an official member of an association. This was a matter of debate in the drafting of the Law on Associations and the new Decree 45 (2010) on associations. Decree 45 (2010) now provides (in an article on “associate and honorary members”) that “[j]oint-venture enterprises and wholly foreign-owned enterprises ... that operate in Vietnam, make contributions to an association’s development and agree with the association charter may be considered and recognized by an association of economic organizations to be their associate members (Art. 17).”

Article 17 of Decree 45 (2010) also contemplates that Vietnamese citizens and institutions may become associates or honorary members of associations without the right to vote or stand for election within associations. The Decree gives associations the power to draft procedures for the admission of associate and honorary members into their charter. It may be that in the future foreign citizens and institutions may be named as associates or honorary members of associations under a broader interpretation of these provisions.

For funds and foundations, however, Decree 148 (2007) on social and charitable funds specifically permits “joint-venture enterprises or enterprises with 100% foreign investment capital which are lawfully established in Vietnam” to establish a fund, and allows “foreign individuals and organizations [to] contribute ... property with Vietnamese individuals or organizations to establish a fund... (Art. 8(1)).”

V. Tax Laws

A. Income or Profits Tax

Most NPOs enjoy special income tax incentives and do not pay tax on income received from the government or from local or foreign contributions that is “used for educational, scientific research, cultural, artistic, charitable, humanitarian and other social activities in Vietnam (Enterprise Income Tax Law (2009), Art. 4).” Special tax rates apply to non-exempt enterprises engaged in educational training, vocational training, health care, culture, sports and the environment, and for agricultural cooperatives and people’s credit funds (Art. 13, Enterprise Income Tax Law (2009)).

The Individual Income Tax Law (2008) exempts from personal income tax income received from charitable funds that the government permits to be established or has recognized, and which is for charitable or humanitarian purposes and not for profit-making purposes. It also exempts

from personal income tax income received from governmental or non-governmental foreign aid sources for charitable or humanitarian purposes approved by the State authorities. [12]

B. Value Added Tax

Goods imported as humanitarian aid, non-refundable aid, gifts, and presents that NPOs receive from foreign donors are generally exempted from VAT and other indirect taxes at the import stage. Monetary aid from foreign donors to buy goods for use in humanitarian activities is also generally not subject to VAT.

C. Double Tax Treaty

The United States and Vietnam have not yet entered into a double tax treaty.

VI. Knowledgeable Contacts

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Footnotes

[1] Mass organizations were originally established by Party decision, then often re-established pursuant to their own legislation (though still closely related to the Party and government). They are deemed “part of the political system of the Socialist Republic of Vietnam” (Law of the Vietnam Fatherland Front, 1999), and, as such, are not taxed. Mass organizations include the Vietnam Fatherland Front, Vietnam General Confederation of Labor, Ho Chi Minh Communist Youth Union, Vietnam Peasants Association, War Veterans Association, and the Vietnam Women's Union. They are also explicitly not covered by Decree 45 (2010) on associations.

[2] The first laws on NPOs in Vietnam date back to the post-independence period, particularly Decree-Law 52/SL (1946) and the highly restrictive Decree-Law 102/SL (1957), followed by additional very cautiously more flexible regulation in the 1990s.

[3] Other types of funds or foundations (created, for example, in the name of an institution or center) may be formed pursuant to other decrees relevant to specific foundation types (such as Decree 65 (2003) on legal consultancy activities, or Decree 25 (2001) on social protection foundations). Alternatively, many funds find themselves a host association or organization. Many of these foundations refer to themselves as “Vietnamese NGOs,” further complicating the conceptualization of NPOs in Vietnam.

[4] For more information on the various forms of NPO activity, see <http://www.linvn.org/cms/upload/FCKFile/file/RV%20Memo%20Forms%20of%20NPO%20Establishment%20in%20Vietnam%20June2011.pdf> (English).

[5] For further discussion of the debate on the Law on Associations, see Sidel, *Maintaining Control: Recent Developments in Nonprofit Law and Regulation in Vietnam*, International Journal

of Not-for-Profit Law 12:3 (2010), at http://www.icnl.org/knowledge/ijnl/vol12iss3/art_1.htm. The Law was the subject of intense debate in 2005 and 2006. Significant differences involving government agencies and associations, and within the government community could not be overcome and the Law has been put off for further discussion and drafting. Those issues included procedures for the establishment of associations; permitted and prohibited activities; management of associational activities (“single” vs. “dual” ministerial management); foreign membership; the economic activities of nonprofits; the status and role of national umbrella associations of nonprofits, and other issues.

[6] For further discussion of Decision 97 and its implications, see Sidel, *supra* note 1.

[7] For further discussion of these new regulations on donor-provided foreign non-governmental aid, see Sidel, *supra* note 1.

[8] See, e.g., Kerkvliet, Quang A, and Sinh, *Forms of Engagement Between State Agencies and Civil Society Organizations in Vietnam: Study Report* (December 2008), at http://www.ngocentre.org.vn/files/docs/Forms_of_Engagement_FINAL_COMPLETE.pdf. The government of Vietnam seeks to promote the growth of a development-oriented NPO sector in Vietnam that is cooperative with and does not oppose Party and government policy. The Tenth National Assembly resolved to “expand and diversify forms of assembling people to join unions, social organizations, professional, cultural and friendship associations, as well as those working in the charity and humanitarian fields.” (Resolution No. 51/2001/QH10 dated 25 December 2001 of the 10th session of the 10th Legislature of the National Assembly.) In addition, the Socio-Economic Development Plan 2006-2010, for the first time, encourages “all non-governmental organizations, social associations and unions to develop social security networks and provide effective assistance to the vulnerable” and “to engage in managing and monitoring some public fields.” (Social Economic Development Plan of Vietnam 2006-2010, pp. 91, 140.)

[9] Decree 45 (2010) defines an associations as “a voluntary organization of Vietnamese citizens or institution with the same business or interest or in the same circle that unite for a common goal and operate regularly and disinterestedly to protect lawful rights and interests of the association, its members and the community; and support one another to operate effectively, contributing to national socio-economic development” (Art. 2).

[10] The current Social Economic Development Plan of Vietnam 2006-2010 sets out national policy targets that overlap closely with the work of many domestic and foreign NPOs working in Vietnam. See http://www.isgmard.org.vn/Information%20Service/Legal%20docs/General/sedp_edited_eng_16_3.pdf.

[11] For further discussion of these newer limitations on policy and public advocacy by associational entities under Decree 45 and Decision 97, see the more detailed discussion in Sidel, *supra* note 1.

[12] For more details on taxation of NPOs, see

<http://www.linvn.org/cms/upload/FCKFile/file/Workshop/Huong%20dan%20chinh%20sach%20thue%20cho%20NGOs.pdf> (in Vietnamese).