Briefing Paper

CUTS International

Hanoi Resource Centre

1/2012

Four Years after WTO Accession

Do Vietnam's regulations on import restriction violate its WTO's commitments?

– Nguyen Thanh Ha

Introduction

Having been transitioned from a central-planned economy to a market economy for 25 years, Vietnam is still a developing country with the gross domestic product (GDP) per capita at US$1,168 in 2010.[1] Since the beginning of the Doi Moi policy in 1986 Vietnam has opened its market and progressively integrated itself into the world economy.[2] In the last 15 years, Vietnam has made some important steps to join the world market:

- In 1995, Vietnam became the seventh member of the Association of Southeast Asian Nations (ASEAN). As an official member of ASEAN, Vietnam was accepted to join the ASEAN Free Trade Area (AFTA) in December 2005 and began to follow its commitments in January 2006.
- After that, Vietnam joined the Asia Pacific Economic Cooperation (APEC) framework in 1998.
- Two years later, in July 2000, Vietnam and the US signed a bilateral trade agreement (BTA) to facilitate trading activities between the two countries. The agreement came into effect on December 10, 2001.
- In 2003, Vietnam took part in three free trade agreements (FTAs) promoted by ASEAN with other neighbouring trading partners: the ASEAN-China FTA, ASEAN-Korea FTA and the Comprehensive Economic Partnership Agreement (CEPA) ASEAN-Japan.
- In January 2007, Vietnam was considered as an official member of the World Trade Organisation (WTO).

In recent years, many laws and regulations have been enacted to reform the Vietnamese legal framework in order to make it in compliance with the international legal commitments, and especially to implement Vietnam's WTO commitments.[3] The most important reforms involved changes or the de novo enactment of the following laws:

- Commercial Law (2005)
- Law on Investment (2005)
- Law on Enterprises (2005)
- Labour Code (1994, amended in 2002 & 2004)
- Law on Tax Administration (2006)
- Law on Vietnam Customs (2001, amended in 2005)
- Law on Business Income Tax BIT (2004)
- Competition Law (2004, effective from July 01, 2005)
- Law on Personal Income Tax PIT (2007, effective from January. 2009)
- Law on State Bank of Vietnam (2010)
- Law on Credit institutions (2010)
- Law on Commercial Arbitration (effective from January 01, 2011)[4]

Along with enacting new laws, the government also implemented the so-called "Project 30", which reformed administrative procedures to make them more transparent.[5] Those efforts were highly appreciated by other WTO members. However, in the reform process, there have been regulations that are considered as a violation of the letter and spirit of Vietnam's WTO commitments. This paper will make an attempt to analyse how they may go against the commitments made by Vietnam when joining in the WTO.

Import Restriction Measures Enacted by Vietnamese Government

In the integration process, Vietnam has faced with two main problems within its economy, namely, trade deficit (especially with China) and inflation. It is said that these two key economic indicators, inflation and trade deficit, have plagued Vietnam's economic recovery from the world economic crisis for the last two years, and caused the government "to walk a policy tightrope" (Jacob and Hong, 2011). In order to eliminate those problems and achieve sustainable development, the government has enacted some measures that may not conform to its WTO commitments.

* Research Assistant, CUTS Hanoi Resource Centre

Box 1: The legal document system in Vietnam

At present, Vietnamese legal system includes:
Law documents:
1. Constitution: basic code of law, the highest legal document in the legal system
2. Law (Code of law): issued by the National Assembly to specify Constitution to regulate social relations in social fields of activities

Sub-law documents: (level of validity is ranked from high to lower level documents)
1. Resolution by the National Assembly
2. Ordinance, Resolution by the National Assembly Standing Committee
3. Decree, Decision by the President
4. Decree by the Government
5. Decision by the Prime Minister, State Auditor General
6. Resolution by the Judges' Council, Supreme People's Court, People's Council, Circular by the Chief of Supreme People's Court
7. Circular by the Minister, Heads of ministerial-level agencies
8. Joint Resolution between the National Assembly Standing Committee, or between the Government and central agencies of political - social organisations
9. Joint Circular between the Chief of the Supreme People's Court and the Chief Procurator of the Supreme People's Procuracy; between the Ministers, Heads of ministerial-level agencies and the Chief the Supreme People's Court, the Chief Procurator of the Supreme People's Procuracy; between Ministers, Heads of ministerial-level agencies
10. Legal documents by the People's Councils, People's Committees

In which,
- Resolution: issued by the Government or the People's Councils at all levels to specify the tasks, plans, policies and other work.
- Decree: issued by the Government to regulate the rights and obligations of citizens under the Constitution and the Law promulgated by Congress
- Decision: issued by the heads of State agencies or People's Council at all levels. The decision is to administer specific work units in terms of organisation, personnel, finance, plans, projects or repeal the decisions of subordinates.
- Directive: issued by the heads of State agencies or People's Council at all levels. Directive is to set out guidelines, policies administration measures, to guide the work, assign tasks to underlying departments.
- Circular: issued to guide, explain the policies and take measures to implement or to amend some articles within these policies.

Source: Civil law network

Circular No. 9

In 2007, Circular No. 9[6] was enacted. According to the American Chamber of Commerce in Vietnam (AmCham), this imposed new market access obstacles for American providers of goods and services, some of which were inconsistent with Vietnam's BTA with the US and WTO commitments.[7] The three main points of the Circular were shown by AmCham to be not consistent with Vietnam's WTO commitments. Firstly, with regard to Single Licensed Distributor,[8] foreign invested importers were restricted to selling to one single Vietnamese distributor for any given HS Chapter category of goods. This was inconsistent with Vietnam's WTO commitments on trading rights, as expressly stated in Paragraph 147 of the Working Party Report.[9] The new single-distributor restriction in the Circular also violated the National Treatment principle since the same restriction did not apply to Vietnamese importers.

One more concern related to the definition of "Retailing" and "Retail sales outlet". Decree 23 and Circular No. 9 stretched the "Economic Needs Test" (ENT) concept, which was supposed to be applied to retail sales outlets selling to individual consumers, to cover all sales operations/outlets by foreign-invested enterprises, even industrial/commercial sales to business end users of products such as chemicals, equipment and raw materials for production. These kinds of operations were not what the WTO definitions, as set out in the Central Product Classification (CPC) lists, contemplate when they defined "retail services". In addition, Circular No. 9 added a new and subjective standard to the ENT that was contrary to the principle of transparency in the investment licensing process.[10]

Specifically, it was stated that: "The establishment of retail outlets outside the first retail outlet shall be considered **case-by-case** ... [including] **the sustainability of the investment project to the plans of**

the province or city."[11] An Economic Needs Test is used by the government to assess the need from economic perspective to decide whether an economic activity is really needed or not. However, it is considered as one kind of protection barriers. When the government has decided to open one industry, it is illegal to apply such a protection barrier according to Article XVI.2.c[12] of General Agreement on Trade in Services (GATS). Foreign investors often find that the regulatory challenges of entering the Vietnamese marketplace outweigh the potential benefits.[13]

Vietnamese law requires franchise retailers to fulfill the cumbersome ENT before being allowed to establish any retail outlets beyond an initial outlet, a requirement that suggests a fundamental lack of understanding of basic economics. This appears to be at odds with its WTO commitments and with the WTO's spirit of market-driven economics. The argument against Circular No. 09 is that it fails to provide truly "objective criteria."

For example, it requires "the sustainability of the investment project to the plans of the province or city" where the additional retail outlet would be located. Whether or not a proposed retail outlet meets this particular criteria is highly subjective. Simply put, foreign investors are not willing to make a substantial investment in opening one retail outlet, without some level of confidence that they will be allowed to open additional outlets in the future.

Price stabilisation measures

Also attracting the attention of the business community was the recent Ministry of Finance Circular on price stabilisation – Circular No. 122/2010/TT-BTC. Under this Circular, certain enterprises in Vietnam face new price registration requirements, and possible government intervention in setting prices, for a wide variety of products and services. Vocal champions of the business community, including EuroCham, AmCham, and the ambassadors of Australia, Canada, New Zealand, the US and the European Commission, have argued that the price registration requirements specified appear to be aimed at foreign companies and as such are not consistent with WTO commitments prohibiting discrimination.[14]

However, according to one representative from Ministry of Finance,[15] these measures do not violate WTO commitments. While these measures do not indicate a violation of WTO commitments on National Treatment in Article III – General Agreement on Tariffs & Trade (GATT), nevertheless, the intervention of the government into the market is an indication that Vietnam is still not a market economy. This will induce the US, EU, and Australia considering Vietnam a non-market economy and make it easier for them to put antidumping duties on Vietnamese products.

Restrictions of consumer goods imported

In May 2011, the Ministry of Industry and Trade proposed to apply some limitations in order to restrict the imports of 100 consumer goods to Vietnam, including alcohol, cosmetics and mobile phones.[16] Moreover, the number of ports through which imports can go is also restricted. These regulations will violate the provisions stipulated in the GATT 1994.[17] In details, the regulations appear to be inconsistent with Articles XI.1, III.1, III.4 of the WTO commitments in GATT 1994.

Under Article XI.1, Vietnam must not institute or maintain any prohibitions or restrictions other than duties, taxes or other charges whether made effective through quotas, import or export licenses or other measures on the importation of any product from other WTO members. Also, it seems that Vietnam fails to comply with its obligation to avoid discriminatory treatment under Articles III.1 and III.4 of the GATT because the measures are applied to imported products only. The provisions may violate Article XVI[18] of the GATS regarding Market Access as well.

Arguments Against Import Restriction Measures

The Vietnamese government has adopted measures to restrict imports in an effort to reduce its trade deficit. However, as Mc Gee (1996) and Griswold (1998) argued, trade deficit was not so bad. When one country enters trade deficit with another, it does not mean that it is worse off, especially consumers in that country. Consumers gain if they are free to buy the goods and services of their choice at a price that is not raised artificially by coercive government trade policy. They lose something if they must settle for their second or third choice because government trade policy prevents them from making what would be their first choice in the absence of intervention.

Moreover, among the 200 countries and territories that have trade relations with Vietnam, Vietnam has a trade surplus position with 159 countries, including the US, Australia, the UK, the Philippines, Germany and Belgium.[19] Meanwhile, Vietnam has trade deficit with 47 countries and territories, including Taiwan, Republic of Korea, China, Singapore, Thailand, Hong Kong, Switzerland, India and Kuwait.

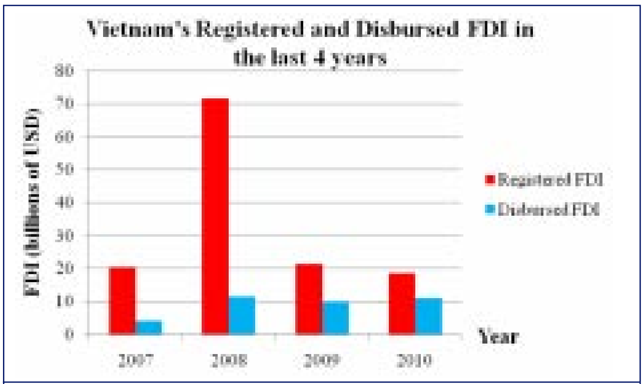
In addition, it is important to note that trade balance is a component in a bigger equation:[20]

Balance of Payments = Current Account + Capital Account
where
Current Account = Balance of Trade + Net Transfer
Capital Account = Foreign Direct Investment + Portfolio Investment + Foreign Reserve

It is said that the Balance of Payments (BoP) usually sum up to zero. That means that any current account deficit will be counter-balanced by a capital account surplus. It can be seen that, in recent years, Vietnam's trade deficit has been so high in recent years. The proportion of trade deficit compared to GDP is always higher than 10 percent in the last four years from 2007.

In 2010, trade deficit was around US$12bn and GDP was around US$104.6bn, in 2009 the trade deficit and GDP were US$12.853bn[21] and US$92.6bn respectively. In 2008, Vietnam had a trade deficit of US$17bn[22] compared with the GDP of US$90.7bn. In 2007, the figures were US$14.1bn for the trade deficit and US$91.76bn for GDP. However, along with that, the investment into Vietnam is encouraging despite the economic crisis in the world.

As can be seen, although the economic crisis have been so serious in the world in the last few years, the investment into Vietnam still contributed significantly to the development of the economy. It can be said that the trade deficit is somewhat balanced by the foreign investment into the country.



Source: Collected from Ministry of Investment and Planning, Ministry of Industry and Trade

From economic perspective, protectionism is said to be expensive as it raises prices.[23] The WTO's global system lowers trade barriers through negotiation and applies the principle of non-discrimination. The result is reduced costs of production (because imports used in production are cheaper) and reduced prices of finished goods and services, and ultimately a lower cost of living. Moreover, there are plenty of studies showing just what the impacts of protectionism and of freer trade are.

Firstly, without protectionism, food is cheaper.[24] When one protect your agriculture, the cost of food goes up – by an estimated US$1,500 per year for a family of four in the European Union (1997); by the equivalent of a 51 percent tax on food in Japan (1995); by US$3bn per year added to US consumers' grocery bills just to support sugar in one year (1988). In addition, the prices of clothes are also lower if trade barriers are lower.[25] Import restrictions and high customs duties combined to raise US textiles and clothing (T&C) prices by 58 percent in the late 1980s. UK consumers pay an estimated £500 million more per year for their clothing because of these restrictions. For Canadians the bill is around C$780 million. For Australians it would be A$300 annually per average family if Australian customs duties had not been reduced in the late 1980s and early 1990s.

Conclusion

In short, in the transition period, there may be regulations enacted by the government that may not conform to the letter and spirit of WTO commitments in Vietnam. Even though trade deficit may be considered not good for the economy (as it affects the balance of payment, foreign currency reserves and exchange rates[26]), the government should not find all ways to reduce it at any costs. As it can be seen above, it can be offset somewhere in foreign investment and a decrease in the prices of goods. There is a fact that Vietnam imports most of its input materials, equipment and machinery for production and investment.

A report by General Statistics Office for the first seven months of 2011 also points out that imported materials, equipment and machinery make up 81 percent of total import turnover.[27] Instead of controlling trade deficit directly by restricting imports, the government should develop long-term strategies to encourage domestic support industries.[28] If these industries are well-developed, they will enable Vietnam to reduce input imported for manufacturing exporting goods.

Appendix

Brief Summary of Vietnam's WTO Commitments

1. ***Report of the Working Party on the Accession of Vietnam***
   This Report contains Vietnam's multilateral commitments, these are general commitments and principles for implementation of WTO Agreements. These are commitments to implement WTO agreements and to amend laws, regulations, policies, making them consistent with WTO rules and some commitments specifically for Vietnam. The Report was compiled by WTO Secretariat based on questions from Vietnam's answers to WTO Members' questions, action plans and notifications on mechanisms, policies sent to the Secretariat by Vietnam. The Report includes numbered paragraphs, which are arranged according to items in WTO's general template.

2. ***Schedule of Concessions and Commitments on Goods***
   WTO Members usually request acceding countries: (*i*) *to bind all tariff lines in its import tariff schedule; only use import duties for protection; and (iii) at border gates, besides import duties, there are no other fees and charges for budget collection purpose.* WTO also requests acceding countries to reduce tariff, especially high tariffs, and to participate in sectoral initiatives with high level of reductions to bring tariffs to 0 percent (for example the Information and Technology Agreement, Civil Aircraft Equipment Agreement, Medical Equipment Agreement or to harmonise tariffs, bringing them to very low levels (Chemical Agreement, T&C Agreement).

3. ***WTO rules on subsidies***
   For *agriculture* subsidies, acceding country must commit to eliminate export subsidies. For non-agriculture products, there are three types of subsidies: the *red* subsidies, which are prohibited subsidies, include export subsidies and local content subsidies; the *yellow* subsidies, which are industry-specific and distort trade, are not prohibited but "actionable"; the "*green*" subsidies are less trade distorted. WTO, however, has exceptions for developing members and least-developed members for agriculture and non-agriculture subsidies. Vietnam commits to eliminate prohibited subsidies under WTO rules (export subsidies and local content subsidies).

4. ***Commitments on openning services market***
   Negotiations on opening services market to join the WTO are based on requests from WTO Members in consistent with principles in the GATS. The commitments on trade in services are included in the *Schedule of specific Commitments in Services.*

Content

The service Schedule consists of three parts: horizontal commitments, sector-specific commitments and the List of Article II (MFN) exemptions. Horizontal commitments cover commitments applied to all services sectors and subsectors included in the Schedule. This part mostly refers to general economic-trade issues like investment regime, forms of establishment, land leasing, taxation issues, subsidies for domestic enterprises, etc.

Sector-specific commitments include commitments applied to each service sector/subsectors included in the Service Schedule. It means that for each service included in the Service Schedule, there will be commitments specifically applied to that service, for example commitments on telecommunications, commitments for insurance, commitments for banking or commitments for transportation services. The commitments represent the extent of market access opening for Foreign Service suppliers in each service.

The list of Article II (MFN) exemptions lists measures which may be maintained to reserve the right to act inconsistently with the MFN principle in services where the MFN exemptions are applicable. Under GATS rules, a Member can act inconsistently with the MFN principle if it has listed, with agreement from other WTO Members, the inconsistent measure in the list of Article II (MFN) exemptions.

Structure

The Schedule has four columns: i) Sectors and sub-sectors; ii) Limitations on Market Access; iii) Limitations on National Treatment; and iv) Additional commitments. The sectors and sub-sectors column lists the names of specific services included in the Schedule.

Circular No.9/2007/TT-BTM

On July 17, 2007, the Ministry of Trade issued Circular No.09/2007/TT-BTM guiding the implementation of Decree No. 23/2007/ND-CP implementing the Commercial Law regarding trading and distribution activities by foreign – invested enterprises in Vietnam. Accordingly, foreign investors that invest in Vietnam for the first time only for exercising import and export rights; trading goods and activities directly related to trading goods; establishing a retail outlet in addition to the first retail outlet… have to be granted investment certificates. Foreign-invested enterprises operating in Vietnam that only add export, import rights have to supplement the Investment Certificate.

The dossier includes: a dossier requiring to grant or supplement the Investment Certificate in accordance with legal regulations on investment; a statement on satisfying business conditions in terms of nationality of legal entity, investment form, business service, operation scope; a registration exercising import, export rights, etc. Authorised licensing agencies are to grant new Certificate with supplementary, amending content or revoke granted certificates simultaneously. In case of amending, supplementing Business Certificate related to trading goods and activities directly related to trading goods, the licensing authority is to take amending and supplementing the Certificate after getting approval from the Ministry of Trade.

Circular No. 122/2010/TT-BTC

Circular No. 122/2010/TT-BTC was dated on August 12, 2010 of the Ministry of Finance amending and supplementing the Finance Ministry's Circular No. 104/2008/TT-BTC of November 13, 2008, guiding the Government's Decree No. 170/2003/ND-CP of December 25, 2003, detailing a number of articles of the Price Ordinance and the Government's Decree No. 75/2008/ND-CP of June 09, 2008, amending and supplementing a number of articles of the Government's Decree No. 170/2003/ND-CP of December 25, 2003, detailing a number of articles of the Price Ordinance.

The Circular has 2 main points: conditions to apply price stabilisation measures and regulations related to price registration. According to the Circular No. 104/2008/TT-BTC, if the prices increased in consecutive 15 days, at the level of more than 20 percent, state agencies would apply stabilisation measures. However, the new Circular provides that when manufacturing enterprises raise the prices unreasonably under the pricing mechanism of the Ministry of Finance (MoF), those stabilisation measures of the MoF will be applied.

Secondly, with regards to price registration, the Circular 104 provides that state – owned enterprises and state-capitalised enterprises at more than 51 percent had to register prices with price administration agency. However, the Circular 122 provides that enterprises, including state – owned, private, and foreign enterprises – have to register price with state administration agency, equally before the law.

References

Circular No. 9/2007/TT-BTM, July 17, 2007 ("Circular No. 9"), Guiding the Implementation of Decree No. 23/2007/ND-CP, February 12, 2007 ("Decree No. 23")

Circular No. 5/2008/TT-BCT, amending and supplementing some provisions in Circular No. 9/2007/TT-BTM

Circular No. 112/2010/TT-BTC dated August 12, 2010, amending and supplementing the Finance Ministry's Circular No. 104/2008/TT-BTC, dated November 13, 2008

Ha, Mai, 12/4/2010, Vietnam official rejects WTO violation accusation, available at URL: http://www.thanhniennews.com/2010/Pages/20101204114446.aspx, Thanhniennews.

Ly, Huong, 2011, International experts rate Project 30, available at URL: http://www.vccinews.com/news_detail.asp?news_id=22678

Summary of Circular No. 09/2007/TT-BTM, 2010, LuatVietnam

McGee, Robert, W., "Why trade deficits do not matter", 1996, Policy Analysis

Griswold, Daniel, "Is the U.S. trade deficit really bad news?", 1998, CATO Institute

National Assembly Resolution No 71/2006/QH11, ratifying the WTO commitments, National Assembly, 2006

Taylor, P., 2008, Vietnam's WTO commitments: Good on paper but implementation is lagging, Asia Law

Tam, Le, Vice Minister of Finance, WTO accession and fiscal policy reform in Vietnam

The Circular No. 122 does not "deviate" from the market orientation, 2010, Ministry of Finance.

Vietnam – the 150th WTO-member: Implications for industrial policy and export promotion German Development Institute, 2006

Report of the Working Party on Accession of Vietnam to the WTO, 2006, WTO Centre.

Vietnam price control 'a WTO violation', AFP, 2010

C.V, 2011, Eurocham not happy with new regulations on liquor import, http://english.vietnamnet.vn/en/business/8930/eurocham-not-happy-with-new-regulations-on-liquor-import.html, Vietnamnet Bridge

Vy, Tran & Larkin, Alex T., 2011, WTO commitments require legal reforms, Indochine Council.

Endnotes

1 The General Statistics Office of Vietnam's report on December 31, 2010
2 According to informal statistics by the Ministry of Industry and Trade, Vietnam has signed 194 international bilateral, 44 international regional, and one international multilateral trade agreements, in which there are 8 international FTAs. At the moment, Vietnam is continuing to discuss three other FTAs
3 Vietnam's set of WTO accession documents, which was approved by the WTO General Council on November 07, 2006, includes the following documents: *Decision of the General Council on the accession of the Socialist Republic of Vietnam; the Protocol on the accession of the Socialist Republic of Vietnam; Report of the Working Party on the Accession of Vietnam; Schedule of Concessions and Commitments on Goods (including concessions and commitments on tariff, tariff quotas and agriculture subsidies); and Schedule of Specific Commitments in Services*
4 For more information, access to the website: http://www.tracuuphapluat.info/2011/01/cac-luat-moi-ban-hanh-nam-2010-co-hieu.html
5 Huong Ly, 2011, *International Expert Rate Project 30*, Vietnam Chamber of Commerce and Industry
6 Circular No. 9/2007/TT-BTM, dated 17 Jul 2007 ("Circular No. 9"), Guiding the Implementation of Decree No. 23/2007/ND-CP, 12 Feb 2007 ("Decree No. 23") implementing the Commercial Law regarding trading and distribution activities by enterprises with foreign owned capital in Vietnam
7 American Chamber of Commerce in Vietnam, 2007, Position paper: *Concerns re WTO Commitments: Trading Rights and Distribution Rights*.
8 Circular No. 9, Article 3.1.d
9 For more information about this Report, access the website: http://wtocenter.vn/wto/vietnam%E2%80%99s-wto-commitments/report-working-party-accession-vietnam
10 Memorandum signed between Vietnamese and the US enterprises dated July 05, 2007, p. 7
11 Article 4.3.a of Chapter I, Circular No.9
12 According to Article XVI.2.c: "In sectors where market-access commitments are undertaken, the measures which a Member shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule, are defined as: limitations on the total number of service operations or on the total quantity of service output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test"
13 Vy, Tran & Larkin, Alex T., 2011, *WTO commitments require legal reforms*, Indochine Counsel
14 Timberlake, Ian, 2010, *Vietnam price control "A WTO violation*", AFP
15 Ha, Mai, 2010, "*Vietnam official rejects WTO violation accusation"*, Vinastock financial information
16 Notice No. 197/TB-BCT took effect from June 01
17 Vietnamnet Bridge, 2011, *Eurocham not happy with new regulations on liquor import*
18 According to Aticle XVI: "With respect to market access through the modes of supply identified in Article I, each Member shall accord services and service suppliers of any other Member treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule. In sectors where market-access commitments are undertaken, the measures which a Member shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule
19 Runckel, Christopher, W., 2008, *Vietnam Import – Export: Four Salient points*, Business-in-Asia
20 Neil Nguyen, 2010, "*Trade deficit in Vietnam: Good or Bad*?", Vietnam talking points
21 Ministry of Industry and Trade
22 Ministry of Investment and Planning
23 10 benefits of the WTO trading system: *Freer trade cuts the costs of living*, WTO gateway
24 *Ibid*
25 Supra Note 23
26 VOV news, 2010, "*How to control trade deficit*".
27 Ngoc, Nhu, 2011, "*Trade deficit numbers deceive*", Vietnam Investment Review.
28 Supra Note 26

© CUTS International, 2012, CUTS Hanoi Resource Centre, No 112 Kham Thien Street, Dong Da District, Hanoi, Vietnam, Tel: +84 (04)66739486, Email: hanoi@cuts.org, Web Site: www.cuts-hrc.org