Tokyo, November 27, 2023

Excellency,

I have the honour to acknowledge the receipt of Your Excellency's Note of today's date, which reads as follows:

"I have the honour to refer to the recent discussions held between the representatives of the Government of Japan and of the Government of the Socialist Republic of Viet Nam (hereinafter referred to as "the Recipient") concerning Japanese economic cooperation to be extended with a view to promoting the economic and social development of the Socialist Republic of Viet Nam, and to propose on behalf of the Government of Japan the following understanding:

1. (1) For the purpose of contributing to the implementation of the Programme for COVID-19 Crisis Response Emergency Support (hereinafter referred to as "the Programme") by the Recipient, the Government of Japan has decided that a grant of three hundred and sixty-three million Japanese Yen (¥363,000,000) (hereinafter referred to as "the Grant") will be extended to the Recipient, subject to the relevant laws and regulations and budgetary appropriations of Japan.

(2) The Grant will be made available by concluding a grant agreement between the Recipient or its designated authority and the Japan International Cooperation Agency (JICA) (hereinafter referred to as "the G/A").

(3) The terms and conditions of the Grant and its accrued interest as well as the procedures for their utilization will be governed by the G/A within the scope of the present understanding.

2. The Grant will be available during such period as may be specified in the G/A, provided that the period will be between the date of entry into force of the G/A and October 31, 2027. The period may be extended by mutual consent between the authorities concerned of the two Governments.

His Excellency
Mr. YAMADA Takio
Ambassador Extraordinary and Plenipotentiary of Japan
to the Socialist Republic of Viet Nam

site(s) referred to in (d) above;

(f) to ensure prompt unloading, customs clearance and internal transportation in the country of the Recipient of the Products;

(g) to refund, after the completion of the Programme, the remaining amount of the Grant and its accrued interest to JICA subject to the conditions provided for in the G/A;

(h) to accord the Japanese physical persons and/or physical persons of third countries whose services may be required in connection with the supply of the Products and/or the Services such facilities as may be necessary for their entry into the country of the Recipient and stay therein for the performance of their work;

(i) to ensure the safety of persons engaged in the implementation of the Programme in the country of the Recipient; and

(j) to bear all the expenses, other than those covered by the Grant and its accrued interest, necessary for the implementation of the Programme.

(2) In case the employment contract with the Agent referred to in sub-paragraph (1) of paragraph 4 is concluded, the Recipient shall, in addition to the provisions of sub-paragraph (1) above, take necessary measures:

(a) to ensure that customs duties, internal taxes and other fiscal levies which may be imposed in the country of the Recipient with respect to the employment of the Agent are exempted or borne by its designated authority and are not covered by the Grant;

(b) to accord the Japanese physical persons and/or physical persons of third countries who are employed by the Agent, and whose services may be required in connection with the supply of the Products and/or the Services, such facilities as may be necessary for their entry into the country of the Recipient and stay therein for the performance of their work; and

(c) to present, through the Agent, to JICA a report prepared in a written form acceptable to JICA on the transactions on the account referred to in paragraph 5 subject to the conditions provided for in the G/A.

(3) While ensuring fair treatment of sources of information, the Recipient shall provide the Government of Japan with necessary information, including information on corrupt practice, related to the Grant and its accrued interest.

3. The Grant and its accrued interest shall be used by the Recipient properly and exclusively for the purchase of such products and/or services necessary for the implementation of the Programme (hereinafter respectively referred to as the "Products" and the "Services") as well as for such fees necessary for the implementation of the Programme as may be specified in the G/A.

4. (1) For the purchase of the Products and/or the Services, the Recipient or its designated authority shall, with the approval of JICA, conclude an employment contract with an independent and competent agent (hereinafter referred to as "the Agent") for it to act on behalf of the Recipient in accordance with the provisions of the G/A and/or enter into contracts in Japanese Yen with Japanese nationals (The term "Japanese nationals" in the present understanding means Japanese physical persons or Japanese juridical persons controlled by Japanese physical persons and registered in Japan.).

(2) The employment contract with the Agent referred to in sub-paragraph (1) above will be approved by JICA in a written form to be eligible for the Grant and its accrued interest.

(3) The contracts in Japanese Yen with Japanese nationals referred to in sub-paragraph (1) above will be verified by JICA to be eligible for the Grant and its accrued interest.

5. The Grant will be executed by JICA, in accordance with the provisions of the G/A, by making payments in Japanese Yen to an account to be opened in the name of the Recipient at a bank in Japan designated by the Recipient or its designated authority.

6. (1) The Recipient shall take necessary measures:

(a) to ensure that customs duties, internal taxes and other fiscal levies which may be imposed in the country of the Recipient with respect to the purchase of the Products and/or the Services are exempted or borne by its designated authority and are not covered by the Grant;

(b) to give due environmental and social consideration in the implementation of the Programme;

(c) to ensure that the Products and/or the Services are maintained and used properly and effectively for the implementation of the Programme;

(d) to secure (a) lot(s) of land necessary for the implementation of the Programme and to clear the site(s);

(e) to provide facilities for distribution of electricity, water supply and drainage and other incidental facilities necessary for the implementation of the Programme outside the

(4) With regard to the shipping and marine insurance of the Products, the Recipient shall refrain from imposing any restrictions that may hinder fair and free competition among the shipping and marine insurance companies.

(5) The Products and/or the Services shall not be exported or re-exported from the country of the Recipient.

7. The two Governments shall consult with each other in respect of any matter that may arise from or in connection with the present understanding.

I have further the honour to propose that this Note and Your Excellency's Note in reply confirming on behalf of the Recipient the foregoing understanding shall constitute an agreement between the two Governments, which shall enter into force on the date of Your Excellency's Note in reply."

I have further the honour to confirm on behalf of the Government of the Socialist Republic of Viet Nam the foregoing understanding and to agree that Your Excellency's Note and this Note in reply shall constitute an agreement between the two Governments, which shall enter into force on the date of this Note in reply.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Tran Van Thuan
Deputy Minister of Health of
the Socialist Republic of Viet Nam

Tokyo, November 27, 2023

Excellency,

I have the honour to refer to the recent discussions held between the representatives of the Government of Japan and of the Government of the Socialist Republic of Viet Nam (hereinafter referred to as "the Recipient") concerning Japanese economic cooperation to be extended with a view to promoting the economic and social development of the Socialist Republic of Viet Nam, and to propose on behalf of the Government of Japan the following understanding:

1. (1) For the purpose of contributing to the implementation of the Programme for COVID-19 Crisis Response Emergency Support (hereinafter referred to as "the Programme") by the Recipient, the Government of Japan has decided that a grant of three hundred and sixty-three million Japanese Yen (¥363,000,000) (hereinafter referred to as "the Grant") will be extended to the Recipient, subject to the relevant laws and regulations and budgetary appropriations of Japan.

(2) The Grant will be made available by concluding a grant agreement between the Recipient or its designated authority and the Japan International Cooperation Agency (JICA) (hereinafter referred to as "the G/A").

(3) The terms and conditions of the Grant and its accrued interest as well as the procedures for their utilization will be governed by the G/A within the scope of the present understanding.

2. The Grant will be available during such period as may be specified in the G/A, provided that the period will be between the date of entry into force of the G/A and October 31, 2027. The period may be extended by mutual consent between the authorities concerned of the two Governments.

His Excellency
Mr. Tran Van Thuan
Deputy Minister of Health of
the Socialist Republic of Viet Nam

3. The Grant and its accrued interest shall be used by the Recipient properly and exclusively for the purchase of such products and/or services necessary for the implementation of the Programme (hereinafter respectively referred to as the "Products" and the "Services") as well as for such fees necessary for the implementation of the Programme as may be specified in the G/A.

4. (1) For the purchase of the Products and/or the Services, the Recipient or its designated authority shall, with the approval of JICA, conclude an employment contract with an independent and competent agent (hereinafter referred to as "the Agent") for it to act on behalf of the Recipient in accordance with the provisions of the G/A and/or enter into contracts in Japanese Yen with Japanese nationals (The term "Japanese nationals" in the present understanding means Japanese physical persons or Japanese juridical persons controlled by Japanese physical persons and registered in Japan.).

(2) The employment contract with the Agent referred to in sub-paragraph (1) above will be approved by JICA in a written form to be eligible for the Grant and its accrued interest.

(3) The contracts in Japanese Yen with Japanese nationals referred to in sub-paragraph (1) above will be verified by JICA to be eligible for the Grant and its accrued interest.

5. The Grant will be executed by JICA, in accordance with the provisions of the G/A, by making payments in Japanese Yen to an account to be opened in the name of the Recipient at a bank in Japan designated by the Recipient or its designated authority.

6. (1) The Recipient shall take necessary measures:

(a) to ensure that customs duties, internal taxes and other fiscal levies which may be imposed in the country of the Recipient with respect to the purchase of the Products and/or the Services are exempted or borne by its designated authority and are not covered by the Grant;

(b) to give due environmental and social consideration in the implementation of the Programme;

(c) to ensure that the Products and/or the Services are maintained and used properly and effectively for the implementation of the Programme;

(d) to secure (a) lot(s) of land necessary for the implementation of the Programme and to clear the site(s);

(e) to provide facilities for distribution of electricity, water supply and drainage and other incidental facilities necessary for the implementation of the Programme outside the site(s) referred to in (d) above;

(f) to ensure prompt unloading, customs clearance and internal transportation in the country of the Recipient of the Products;

(g) to refund, after the completion of the Programme, the remaining amount of the Grant and its accrued interest to JICA subject to the conditions provided for in the G/A;

(h) to accord the Japanese physical persons and/or physical persons of third countries whose services may be required in connection with the supply of the Products and/or the Services such facilities as may be necessary for their entry into the country of the Recipient and stay therein for the performance of their work;

(i) to ensure the safety of persons engaged in the implementation of the Programme in the country of the Recipient; and

(j) to bear all the expenses, other than those covered by the Grant and its accrued interest, necessary for the implementation of the Programme.

(2) In case the employment contract with the Agent referred to in sub-paragraph (1) of paragraph 4 is concluded, the Recipient shall, in addition to the provisions of sub-paragraph (1) above, take necessary measures:

(a) to ensure that customs duties, internal taxes and other fiscal levies which may be imposed in the country of the Recipient with respect to the employment of the Agent are exempted or borne by its designated authority and are not covered by the Grant;

(b) to accord the Japanese physical persons and/or physical persons of third countries who are employed by the Agent, and whose services may be required in connection with the supply of the Products and/or the Services, such facilities as may be necessary for their entry into the country of the Recipient and stay therein for the performance of their work; and

(c) to present, through the Agent, to JICA a report prepared in a written form acceptable to JICA on the transactions on the account referred to in paragraph 5 subject to the conditions provided for in the G/A.

(3) While ensuring fair treatment of sources of information, the Recipient shall provide the Government of Japan with necessary information, including information on corrupt practice, related to the Grant and its accrued interest.

(4) With regard to the shipping and marine insurance of the Products, the Recipient shall refrain from imposing any restrictions that may hinder fair and free competition among the shipping and marine insurance companies.

(5) The Products and/or the Services shall not be exported or re-exported from the country of the Recipient.

7. The two Governments shall consult with each other in respect of any matter that may arise from or in connection with the present understanding.

I have further the honour to propose that this Note and Your Excellency's Note in reply confirming on behalf of the Recipient the foregoing understanding shall constitute an agreement between the two Governments, which shall enter into force on the date of Your Excellency's Note in reply.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

山田滝雄

YAMADA Takio
Ambassador Extraordinary and
Plenipotentiary of Japan
to the Socialist Republic
of Viet Nam

Record of Discussions

With reference to the Exchange of Notes between the Government of the Socialist Republic of Viet Nam (hereinafter referred to as the "Recipient") and the Government of Japan dated November 27, 2023, concerning Japanese economic cooperation to be extended for the purpose of contributing to the implementation of the Programme for COVID-19 Crisis Response Emergency Support (hereinafter referred to as "the Exchange of Notes"), the representatives of the Vietnamese Delegation and of the Japanese Delegation wish to record the following:

1. With regard to paragraph 3 of the Exchange of Notes, the representative of the Japanese Delegation stated that the Government of Japan understands that the Recipient will take necessary measures to prevent any offer, gift or payment, consideration or benefit which would be construed as a corrupt practice in the country of the Recipient from being made as an inducement to or reward for the award of the contracts that the independent and competent agent referred to in sub-paragraph (1) of paragraph 4 of the Exchange of Notes will enter into for the purchase of the Products and/or the Services referred to in paragraph 3 of the Exchange of Notes, and/or for the award of the contracts that the Recipient or its designated authority will enter into with Japanese nationals in accordance with sub-paragraph (1) of paragraph 4 of the Exchange of Notes.

2. The representative of the Vietnamese Delegation stated that the Vietnamese Delegation has no objection to the statement by the representative of the Japanese Delegation referred to above.

Hanoi, December 4, 2023

Tran Van Thuan
Deputy Minister of Health of
the Socialist Republic of Viet Nam

山田滝雄

YAMADA Takio
Ambassador Extraordinary
and Plenipotentiary of Japan
to the Socialist Republic of Viet Nam

Agreed Minutes on Procedural Details

With reference to the Exchange of Notes between the Government of the Socialist Republic of Viet Nam (hereinafter referred to as "the Recipient") and the Government of Japan dated November 27, 2023, concerning Japanese economic cooperation to be extended for the purpose of contributing to the implementation of the Programme for COVID-19 Crisis Response Emergency Support (hereinafter referred to as "the Exchange of Notes"), the representatives of the Recipient and of the Government of Japan wish to record the following procedural details, as agreed upon between the authorities concerned of the two Governments:

In case the Recipient or its designated authority concludes an employment contract in accordance with sub-paragraph (1) of paragraph 4 of the Exchange of Notes, such contract shall be concluded, in principle within one year after the date of entry into force of the grant agreement referred to in sub-paragraph (2) of paragraph 1 of the Exchange of Notes, between the Recipient or its designated authority and the agent which is the independent and competent agent referred to in the sub-paragraph (1) of paragraph 4 of the Exchange of Notes.

Hanoi, December 4, 2023

Tran Van Thuan
Deputy Minister of Health of
the Socialist Republic of Viet Nam

山田滝雄

YAMADA Takio
Ambassador Extraordinary
and Plenipotentiary of Japan
to the Socialist Republic of Viet Nam

Embassy of Japan
No. J.D: 126/2023

The Embassy of Japan in the Socialist Republic of Viet Nam presents its compliments to the Ministry of Health of the Socialist Republic of Viet Nam and, with reference to sub-paragraph (1)(a) of paragraph 6 of the Exchange of Notes between the Government of Japan and the Government of the Socialist Republic of Viet Nam dated November 27, 2023, concerning Japanese economic cooperation to be extended with a view to promoting the economic and social development of the Socialist Republic of Viet Nam (hereinafter referred to as "the Exchange of Notes"), has the honour to state that the persons specified in Column 2 of Annex I are exempted from the customs duties, internal taxes and fiscal levies specified in Column 1 of Annex I, which are imposed in the Socialist Republic of Viet Nam, with respect to the chargeable articles specified in Column 3 of Annex I.

The Embassy of Japan has further the honour to state that the value added tax specified in Column 1 of Annex II, which is imposed in the Socialist Republic of Viet Nam on the persons specified in Column 2 of Annex II, with respect to the chargeable articles specified in Column 3 of Annex II, is reimbursed, without using the grant referred to in sub-paragraph (1) of paragraph 1 of the Exchange of Notes.

The Embassy of Japan has further the honour to state that the designated authorities of the Government of the Socialist Republic of Viet Nam bear, without using the grant referred to in sub-paragraph (1) of paragraph 1 of the Exchange of Notes, the corporate income tax specified in Column 1 of Annex III, which is imposed in the Socialist Republic of Viet Nam on the persons specified in Column 2 of Annex III, with respect to the chargeable articles specified in Column 3 of Annex III.

The Embassy of Japan has further the honour to state that the above-mentioned statements will not affect the provisions of the Exchange of Notes and that the designated authorities of the two Governments will consult with each other in respect of any matter that may arise from or in connection with the above-mentioned statements. It would be appreciated if the Ministry would kindly inform the Embassy of the confirmation of the above-mentioned statements.

(Please use an attached format to reply to our side)

Hanoi, 1st December, 2023

To: Ministry of Health
Cc: Ministry of Planning and Investment, Ministry of Finance

Annex I

Column 1 【Covered Items】	Column 2 【Covered Persons】	Column 3 【Chargeable Articles】
Personal Income Tax	Physical persons (except for nationals of the Socialist Republic of Viet Nam) employed by Japanese juridical person	Personal income derived from Japanese juridical person
All duties and related fiscal charges	Japanese juridical person and/or juridical person of a third country	Import and/or re-export of materials and equipment

Note 1: The term "Programme" means the Programme for COVID-19 Crisis Response Emergency Support as referred to in sub-paragraph (1) of paragraph 1 of the Exchange of Notes.

Note 2: The term "Japanese juridical person" means a juridical person controlled by Japanese physical persons and registered in Japan regardless of whether it is a contractor or a subcontractor of the Programme.

Note 3: The term "juridical person of a third country" means a juridical person controlled by Japanese physical persons and/or physical persons of the third country and registered in the third country, which is engaged in the implementation of the Programme as a subcontractor of the Programme.

Annex II

Column 1 【Covered Items】	Column 2 【Covered Persons】	Column 3 【Chargeable Articles】
Value Added Tax	Japanese juridical person	Procurement of the Products and/or the Services

Note 1: The term "Programme" means the Programme for COVID-19 Crisis Response Emergency Support as referred to in sub-paragraph (1) of paragraph 1 of the Exchange of Notes.

Note 2: The terms "Products" and "Services" mean the products and services mentioned in paragraph 3 of the Exchange of Notes.

Note 3: The term "Japanese juridical person" means a juridical person controlled by Japanese physical persons and registered in Japan regardless of whether it is a contractor or a subcontractor of the Programme.

Annex III

Column 1 【Covered Items】	Column 2 【Covered Persons】	Column 3 【Chargeable Articles】
Corporate Income Tax	Japanese juridical person	Income accruing from the supply of the Products and/or the Services

Note 1: The term "Programme" means the Programme for COVID-19 Crisis Response Emergency Support as referred to in sub-paragraph (1) of paragraph 1 of the Exchange of Notes.

Note 2: The terms "Products" and "Services" mean the products and services mentioned in paragraph 3 of the Exchange of Notes.

Note 3: The term "Japanese juridical person" means a juridical person controlled by Japanese physical persons and registered in Japan regardless of whether it is a contractor or a subcontractor of the Programme.

MINISTRY OF HEALTH
SOCIALIST REPUBLIC OF VIETNAM

Ref: */MOH- DPF*

The Ministry of Health of the Socialist Republic of Viet Nam presents its compliments to the Embassy of Japan in the Socialist Republic of Viet Nam and, with reference to the latter's Note Verbale No. J.D: 126/2023 dated December 1st, 2023, has the honour to inform the Embassy that the authorities concerned of the Government of the Socialist Republic of Viet Nam has no objection to the statement related to exemption of the customs duties, internal taxes and fiscal levies as described in the mentioned Embassy's Note Verbale.

Hanoi, December 4th , 2023

Prof. Tran Van Thuan
Vice Minister of Health of Viet Nam

MINISTRY OF HEALTH
SOCIALIST REPUBLIC OF VIETNAM

Ref: */MOH- DPF*

With reference to the Exchange of Notes between the Government of Japan and the Government of the Socialist Republic of Viet Nam dated November 27, 2023, concerning Japanese economic cooperation to be extended for the purpose of contributing to the implementation of the Programme for COVID-19 Crisis Response Emergency Support, the Ministry of Health has the honour to inform the Embassy that products and/or services purchased under the Japanese grant and its accrued interest shall not be used for military purposes.

Hanoi, December 4th , 2023

Prof. Tran Van Thuan
Vice Minister of Health of Viet Nam