MINISTRY OF PLANNING AND INVESTMENT
THE SOCIALIST REPUBLIC OF VIET NAM

Hanoi, August 1, 2014

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 concerning Japanese economic cooperation to be extended with a view to strengthening friendly and cooperative relations between the two countries, and to propose on behalf of the Government of Japan the following understanding:

1. For the purpose of contributing to promotion of the economic and social development efforts by the Government of the Socialist Republic of Viet Nam, the Government of Japan shall extend to the Government of the Socialist Republic of Viet Nam, in accordance with the relevant laws and regulations of Japan, a grant of five hundred million Japanese Yen (¥ 500,000,000) (hereinafter referred to as "the Grant").

2. (1) The Grant and its accrued interest shall be used by the Government of the Socialist Republic of Viet Nam properly and exclusively for the purchase of products enumerated in a list to be mutually agreed upon between the authorities concerned of the two Governments and services incidental to such products, provided that those products are produced in eligible source countries.

His Excellency
Mr. KISHIDA FUMIO
Minister of Foreign Affairs
of Japan

(2) The list mentioned in sub-paragraph (1) above will be subject to modifications which may be agreed upon between the authorities concerned of the two Governments.

(3) The scope of the eligible source countries mentioned in sub-paragraph (1) above shall be agreed upon between the authorities concerned of the two Governments.

3. (1) The Government of the Socialist Republic of Viet Nam shall open a yen ordinary deposit account at a bank in Japan in the name of the Government of the Socialist Republic of Viet Nam (hereinafter referred to as "the Account") within fourteen days after the date of entry into force of the present understanding and shall notify in writing the Government of Japan of the completion of the procedure for opening the Account within seven days after the date of the opening of the Account.

(2) The sole purpose of the Account is to receive the payment in Japanese yen by the Government of Japan referred to in paragraph 4 as well as to make payments necessary for the purchase of the products and services referred to in sub-paragraph (1) of paragraph 2, and such other payment as may be agreed upon between the authorities concerned of the two Governments.

4. The Government of Japan shall execute the Grant by making payment in Japanese yen of the amount referred to in paragraph 1 to the Account during the period between the date of receipt of the written notification referred to in sub-paragraph (1) of paragraph 3 and March 31, 2015. The period may be extended by mutual consent between the authorities concerned of the two Governments.

5. (1) The Government of the Socialist Republic of Viet Nam shall take necessary measures:

(a) to ensure that the Grant and its accrued interest be completely disbursed from the Account to be ready for the procurement of goods or services within a period of twelve months after the date of the execution of the Grant unless the period is extended by mutual consent between the authorities concerned of the two Governments and to refund the amount remaining in the Account after the period to the Government of Japan;

(b) to ensure that customs duties, internal taxes and other fiscal levies which may be imposed in the Socialist Republic of Viet Nam with respect to the purchase of the products and services referred to in sub-paragraph (1) of paragraph 2 shall not be borne by the Grant and its accrued interest;

(c) to ensure that the Grant and its accrued interest be used properly and effectively for promotion of the economic and social development efforts;

(d) to present to the Government of Japan a report prepared in a written form acceptable to the Government of Japan on the transactions on the Account together with copies of contracts, vouchers and other documents concerning the relevant transactions without delay when the Grant and its accrued interest are completely drawn in accordance with the provisions of sub-paragraph (2) of paragraph 3, or when the period for the use of the Grant and its accrued interest expires in accordance with the provisions of (a) above, or upon request by the Government of Japan; and

(e) to give due environmental and social consideration in the uses of the Grant and its accrued interest.

(2) While ensuring fair treatment of sources of information, the Government of the Socialist Republic of Viet Nam shall provide the Government of Japan with necessary information, including information on corrupt practice, related to the Grant.

(3) The products purchased under the Grant and its accrued interest shall not be re-exported from the Socialist Republic of Viet Nam.

6. The Government of the Socialist Republic of Viet Nam shall, except as provided for in paragraph 7, take necessary measures:

(a) to ensure that the products referred to in sub-paragraph (1) of paragraph 2 be utilized, in principle, by itself or end-users, for non-commercial purposes; and

(b) to ensure that the products referred to in sub-paragraph (1) of paragraph 2 be maintained and used properly and effectively for promotion of the economic and social development efforts.

7. (1) Subject to the agreement between the authorities concerned of the two Governments, the Government of the Socialist Republic of Viet Nam may receive the proceeds

from sales and lease of the products referred to in sub-paragraph (1) of Paragraph 2. In that case, the Government of the Socialist Republic of Viet Nam shall ensure that it will deposit in Vietnamese currency the proceeds from such sales and lease in an account to be opened in its name in a bank to be agreed upon between the authorities concerned of the two Governments. The amount of the proceeds to be deposited shall be agreed between the authorities concerned of the two Governments. The deposit shall be made within the period of three years from the date of entry into force of the present understanding, unless otherwise agreed between the authorities concerned of the two Governments.

(2) The fund thus deposited shall be utilized for economic and social development purposes in the Socialist Republic of Viet Nam.

(3) The authorities concerned of the two Governments shall consult with each other about the detail of the utilization of the fund deposited prior to the utilization.

(4) The Government of the Socialist Republic of Viet Nam shall present to the Government of Japan a report prepared in a written form acceptable to the Government of Japan on the utilization of the fund deposited without delay when the fund deposited is completely used in accordance with the provisions of sub-paragraphs (2) and (3) above.

8. Further procedural details for the implementation of the present understanding shall be agreed upon through consultation between the authorities concerned of the two Governments.

9. 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 Government of the Socialist Republic of Viet Nam 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 renew to Your Excellency the assurance of my highest consideration."

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 renew to Your Excellency the assurance of my highest consideration.

BUI QUANG VINH
Minister of Planning and Investment
of the Socialist Republic of Viet Nam

EMBASSY OF JAPAN
HANOI

Hanoi, August 1, 2014

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 concerning Japanese economic cooperation to be extended with a view to strengthening friendly and cooperative relations between the two countries, and to propose on behalf of the Government of Japan the following understanding:

1. For the purpose of contributing to promotion of the economic and social development efforts by the Government of the Socialist Republic of Viet Nam, the Government of Japan shall extend to the Government of the Socialist Republic of Viet Nam, in accordance with the relevant laws and regulations of Japan, a grant of five hundred million Japanese Yen (¥ 500,000,000) (hereinafter referred to as "the Grant").

2. (1) The Grant and its accrued interest shall be used by the Government of the Socialist Republic of Viet Nam properly and exclusively for the purchase of products enumerated in a list to be mutually agreed upon between the authorities concerned of the two Governments and services incidental to such products, provided that those products are produced in eligible source countries.

(2) The list mentioned in sub-paragraph (1) above will be subject to modifications which may be agreed upon between the authorities concerned of the two Governments.

(3) The scope of the eligible source countries mentioned in sub-paragraph (1) above shall be agreed upon between the authorities concerned of the two Governments.

His Excellency
Mr. BUI QUANG VINH
Minister of Planning and Investment
of the Socialist Republic of Viet Nam

3. (1) The Government of the Socialist Republic of Viet Nam shall open a yen ordinary deposit account at a bank in Japan in the name of the Government of the Socialist Republic of Viet Nam (hereinafter referred to as "the Account") within fourteen days after the date of entry into force of the present understanding and shall notify in writing the Government of Japan of the completion of the procedure for opening the Account within seven days after the date of the opening of the Account.

(2) The sole purpose of the Account is to receive the payment in Japanese yen by the Government of Japan referred to in paragraph 4 as well as to make payments necessary for the purchase of the products and services referred to in sub-paragraph (1) of paragraph 2, and such other payment as may be agreed upon between the authorities concerned of the two Governments.

4. The Government of Japan shall execute the Grant by making payment in Japanese yen of the amount referred to in paragraph 1 to the Account during the period between the date of receipt of the written notification referred to in sub-paragraph (1) of paragraph 3 and March 31, 2015. The period may be extended by mutual consent between the authorities concerned of the two Governments.

5. (1) The Government of the Socialist Republic of Viet Nam shall take necessary measures:

(a) to ensure that the Grant and its accrued interest be completely disbursed from the Account to be ready for the procurement of goods or services within a period of twelve months after the date of the execution of the Grant unless the period is extended by mutual consent between the authorities concerned of the two Governments and to refund the amount remaining in the Account after the period to the Government of Japan;

(b) to ensure that customs duties, internal taxes and other fiscal levies which may be imposed in the Socialist Republic of Viet Nam with respect to the purchase of the products and services referred to in sub-paragraph (1) of paragraph 2 shall not be borne by the Grant and its accrued interest;

(c) to ensure that the Grant and its accrued interest be used properly and effectively for promotion of the economic and social development efforts;

(d) to present to the Government of Japan a report prepared in a written form acceptable to the Government of Japan on the transactions on the Account together

with copies of contracts, vouchers and other documents concerning the relevant transactions without delay when the Grant and its accrued interest are completely drawn in accordance with the provisions of sub-paragraph (2) of paragraph 3, or when the period for the use of the Grant and its accrued interest expires in accordance with the provisions of (a) above, or upon request by the Government of Japan; and

(e) to give due environmental and social consideration in the uses of the Grant and its accrued interest.

(2) While ensuring fair treatment of sources of information, the Government of the Socialist Republic of Viet Nam shall provide the Government of Japan with necessary information, including information on corrupt practice, related to the Grant.

(3) The products purchased under the Grant and its accrued interest shall not be re-exported from the Socialist Republic of Viet Nam.

6. The Government of the Socialist Republic of Viet Nam shall, except as provided for in paragraph 7, take necessary measures:

(a) to ensure that the products referred to in sub-paragraph (1) of paragraph 2 be utilized, in principle, by itself or end-users, for non-commercial purposes; and

(b) to ensure that the products referred to in sub-paragraph (1) of paragraph 2 be maintained and used properly and effectively for promotion of the economic and social development efforts.

7. (1) Subject to the agreement between the authorities concerned of the two Governments, the Government of the Socialist Republic of Viet Nam may receive the proceeds from sales and lease of the products referred to in sub-paragraph (1) of Paragraph 2. In that case, the Government of the Socialist Republic of Viet Nam shall ensure that it will deposit in Vietnamese currency the proceeds from such sales and lease in an account to be opened in its name in a bank to be agreed upon between the authorities concerned of the two Governments. The amount of the proceeds to be deposited shall be agreed between the authorities concerned of the two Governments. The deposit shall be made within the period of three years from the date of entry into force of the present understanding, unless otherwise agreed between the authorities concerned of the two Governments.

(2) The fund thus deposited shall be utilized for economic and social development purposes in the Socialist Republic of Viet Nam.

(3) The authorities concerned of the two Governments shall consult with each other about the detail of the utilization of the fund deposited prior to the utilization.

(4) The Government of the Socialist Republic of Viet Nam shall present to the Government of Japan a report prepared in a written form acceptable to the Government of Japan on the utilization of the fund deposited without delay when the fund deposited is completely used in accordance with the provisions of sub-paragraphs (2) and (3) above.

8. Further procedural details for the implementation of the present understanding shall be agreed upon through consultation between the authorities concerned of the two Governments.

9. 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 Government of the Socialist Republic of Viet Nam 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 renew to Your Excellency the assurance of my highest consideration.

岸田文雄

KISHIDA FUMIO
Minister of Foreign Affairs
of Japan

Agreed Minutes on Procedural Details

With reference to paragraphs 2 and 8 of 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 (hereinafter referred to as "the Donor") dated August 1, 2014 (hereinafter referred to as "the Exchange of Notes") concerning the Japanese economic cooperation to be extended for the purpose of contributing to promotion of the economic and social development efforts by the Recipient (hereinafter referred to as "the Grant"), the representatives of the Recipient and of the Donor wish to record the following procedural details, as agreed upon between the authorities concerned of the two Governments:

1. List of Eligible Products

The products referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes shall be those enumerated in Appendix I.

2. Eligible Source Countries

The eligible source countries referred to in sub-paragraph (3) of paragraph 2 of the Exchange of Notes shall be as follows:

all countries and areas except the Socialist Republic of Viet Nam.

3. Procurement

(1) The Grant and its accrued interest shall be used for the purchase of the products and the services referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes with due attention to economy, efficiency and non-discrimination among the eligible source countries, unless otherwise agreed between the authorities concerned of the two Governments.

(2) In order to ensure compliance with such requirements, it is required that the Recipient employ an independent and competent agent for procurement of the products and services referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes.

The Recipient shall, therefore, conclude an employment contract, within one month after the date of entry into force of the Exchange of Notes, with Japan International Cooperation System (hereinafter referred to as "the Agent") to act on behalf of the Recipient in accordance with the Scope of the Agent's Services as set forth in Appendix II.

(3) The said employment contract shall become effective upon the approval of the Donor in a written form.

(4) The products referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes shall be procured in accordance with the "Procurement Guidelines of Japan's Non-Project Grant Aid", which set forth, inter alia, the procedures of tendering to be followed except where such procedures are inapplicable or inappropriate.

(5) The Recipient shall take necessary measures to expedite utilization of the Grant and its accrued interest, including facilitation of the existing import procedures.

4. The Committee

(1) Within ten days after the date of entry into force of the Exchange of Notes, the Recipient and the Donor shall appoint their representatives who will be members of a consultative committee (hereinafter referred to as "the Committee"), the role of which shall be to discuss any matter that may arise from or in connection with the Exchange of Notes. Immediately after the conclusion of the employment contract referred to in sub-paragraph (2) of paragraph 3 above, the Agent shall appoint its representative who will participate in the Committee meetings as an adviser.

(2) The Committee shall be chaired by the representative of the Recipient. Representatives of other organizations than the Agent may, when necessary, be invited to participate in the Committee meetings to provide advisory services.

(3) The terms of reference of the Committee shall be as set forth in Appendix V.

(4) The first meeting of the Committee shall be held immediately after the approval of the Donor of the employment contract referred to in sub-paragraph (2) of paragraph 3 above. Further meetings will be held upon request of either the Recipient or the Donor. The Agent may advise the Recipient and the Donor on the necessity to call a meeting of the Committee.

5. Disbursement Procedure

Disbursement procedure relating to the procurement of products and incidental services including the Agent's fees under the Grant and its accrued interest shall be as follows:

(1) The Recipient (or its designated authority) and the bank in Japan referred to in sub-paragraph (1) of paragraph 3 of the Exchange of Notes (hereinafter referred to as "the

Bank") shall conclude an arrangement regarding transfer of funds in which the Recipient shall designate the Agent as the representative acting in the name of the Recipient concerning all transfers of funds to the Agent.

(2) The Agent shall make requests to the Bank for transferring of funds to cover expenses necessary for the procurement of eligible products and incidental services and the Agent's related services set forth in Appendix II. Each of the requests shall be accompanied by a detailed estimate of the expenses which is to be covered by the funds transferred and a copy of the approval by the Donor of the contract referred to in sub-paragraph (3) of paragraph 3 above. A copy of the request and of the estimation shall be sent at the same time to the Recipient.

(3) Pursuant to the Agent's request as per sub-paragraph (2) above, the Bank shall notify the Recipient of the request made by the Agent. The Bank shall pay the amount to the Agent from the account referred to in sub-paragraph (1) of paragraph 3 of the Exchange of Notes (hereinafter referred to as "the Account") unless the Recipient makes opposition to such payment within ten working days after the notification by the Bank. The Agent shall make payments to suppliers from the funds received (hereinafter referred to as "the Advances") in accordance with the terms of the contracts with them.

After such payments, the Agent may use the remaining amount of the Advances, if any, for the procurement of other eligible products and incidental services without transferring the said amount back to the Account.

(4) Reimbursement procedure

When the total of the remaining amount in the Account and the remaining amount of the Advances (hereinafter referred to collectively as "the Remaining Amount") is less than 3% of the Grant and its accrued interest, the Recipient may request the Agent to reimburse the Remaining Amount to the Recipient for payments which have already been made by the Recipient for the procurement of the products listed in Appendix I, provided that such payments have been made on or after the date of entry into force of the Exchange of Notes.

When the Agent deems the request by the Recipient appropriate, the Agent shall make requests to the Bank for transferring to the Agent the remaining amount in the Account by issuing to the Bank a Certificate of Eligible Procurement for the Remaining Amount certified by both the Recipient and the Agent as per the form set forth in Appendix IV. After such transfer, the Agent shall reimburse the Remaining Amount to the Recipient.

(5) With respect to (a) of sub-paragraph (1) of paragraph 5 of the Exchange of Notes, disbursements from the Account shall be made within a twelve-month period after the date of the execution of the Grant, and no further disbursement shall be made thereafter, unless otherwise agreed between the authorities concerned of the two Governments.

6. Refund of the Remaining Amount

With respect to (a) of sub-paragraph (1) of paragraph 5 of the Exchange of Notes, when the Donor finds, upon the receipt of the termination report pursuant to (d) of sub-paragraph (1) of paragraph 5 of the Exchange of Notes, that the use of the Grant and its accrued interest is incomplete, it shall notify the Recipient of the procedures for refunding of the remaining amount of the Grant and its accrued interest. The Recipient shall refund the said remaining amount to the Donor without delay through such procedures as notified above.

7. Utilization of the Products

With respect to the utilization of the products referred to in paragraph 6 of the Exchange of Notes, the Recipient shall:

(a) give due environmental and social consideration in the said utilization; and

(b) inform the Donor through the Agent of the situation of the said utilization upon request by the Donor.

8. Vietnamese Currency Deposit

If the Recipient deposits an amount in Vietnamese currency in accordance with the provisions of sub-paragraph (1) of paragraph 7 of the Exchange of Notes:

(1) The Agent shall compute the amount required to be deposited by the Recipient.

(2) The Recipient shall ensure that the Agent will receive monthly statements of the account referred to in sub-paragraph (1) of paragraph 7 of the Exchange of Notes.

(3) Unless otherwise agreed upon between the two Governments, the Agent shall, for a period of five years from the date of entry into force of the Exchange of Notes, make monthly reports for the Committee members concerning the amount required to be deposited and the amount actually deposited in Vietnamese currency.

(4) The Recipient shall directly inform the Donor of the situation of the Vietnamese currency deposit upon request by the Donor.

(5) The Recipient shall ensure that an external audit will be conducted in order to ensure proper management and use of the Vietnamese currency deposit, and shall submit the result of the audit to the Donor upon request by the Donor.

(6) With respect to sub-paragraph (3) of paragraph 7 of the Exchange of Notes, the Recipient shall make "the Utilization Programme" of the deposited fund which shall include the names of specific projects, their details and the amount of money to be allocated. "The Utilization Programme" shall be presented to the Donor for consultation.

Hanoi, August 1, 2014

BUI QUANG VINH
Minister of Planning and Investment
of the Socialist Republic of Viet Nam

KISHIDA FUMIO
Minister of Foreign Affairs
of Japan

Appendix I

LIST OF ELIGIBLE PRODUCTS

No.	UNSITC CODE (Rev. 2)	Description
1.	081	Feeding stuff for animals (not including unmilled cereals)
2.	232	Natural rubber latex; natural rubber and similar natural gums
3.	233	Synthetic rubber latex; synthetic rubber and reclaimed rubber; waste and scrap of unhardened rubber
4.	244	Cork, natural, raw and waste (including natural cork in blocks or sheets)
5.	245	Fuel wood (excluding wood waste) and wood charcoal
6.	246	Pulpwood (including chips and wood waste)
7.	247	Other wood in the rough or roughly squared
8.	248	Wood, simply worked, and railway sleepers of wood
9.	251	Pulp and waste paper Except: 251.1 Waste paper and paperboard; scrap articles of paper or of paperboard fit only for use in paper-making
10.	263	Cotton

No.	UNSITC CODE (Rev. 2)	Description
11.	264	Jute and other textile bast fibres, n.e.s., raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)
12.	265	Vegetable textile fibres (other than cotton and jute) and waste of such fibres
13.	266	Synthetic fibres suitable for spinning
14.	267	Other man-made fibres suitable for spinning and waste of man-made fibres
15.	268	Wool and other animal hair (excluding wool tops)
16.	277	Natural abrasives, n.e.s. (including industrial diamonds)
17.	278	Other crude minerals
18.	281	Iron ore and concentrates
19.	287	Ores and concentrates of base metals, n.e.s.
20.	288	Non-ferrous base metal waste and scrap, n.e.s.
21.	322	Coal, lignite and peat
22.	323	Briquettes; coke and semi-coke of coal, lignite or peat; retort carbon
23.	333	Petroleum oils, crude, and crude oils obtained from bituminous minerals
24.	334	Petroleum products, refined

No.	UNSITC CODE (Rev. 2)	Description
25.	335	Residual petroleum products, n.e.s. and related materials
26.	341	Gas, natural and manufactured
27.	511	Hydrocarbons, n.e.s., and their halogenated, sulphonated, nitrated or nitrosated derivatives
28.	512	Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.	513	Carboxylic acids, and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives
30.	514	Nitrogen-function compounds
31.	515	Organo-inorganic and heterocyclic compounds
32.	516	Other organic chemicals
33.	522	Inorganic chemical elements, oxides and halogen salts
34.	523	Other inorganic chemicals; organic and inorganic compounds of precious metals
35.	531	Synthetic organic dyestuffs, etc., natural indigo and colour lakes
36.	532	Dyeing and tanning extracts, and synthetic tanning materials
37.	533	Pigments, paints, varnishes and related materials

No.	UNSITC CODE (Rev. 2)	Description
38.	582	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (e.g., phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)
39.	583	Polymerization and copolymerization products (e.g., polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins)
40.	584	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (e.g., collodions, celluloid); vulcanized fibre
41.	585	Other artificial resins and plastic materials
42.	592	Starches, inulin and wheat gluten; albuminoidal substances; glues
43.	598	Miscellaneous chemical products, n.e.s.
44.	612	Manufactures of leather or of composition leather, n.e.s.; saddlery and harness; parts of footwear, n.e.s.
45.	621	Materials of rubber (e.g., pastes, plates, sheets, rods, thread, tubes, of rubber)

No.	UNSITC CODE (Rev. 2)	Description
46.	625	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds Except: (1) 625.1.2 Tyres, pneumatic, new, of rubber, for racing cars (2) 625.4 Tyres, pneumatic, new, of a kind normally used on motorcycles, (including motor scooters) and other cycles
47.	628	Articles of rubber, n.e.s.
48.	633	Cork manufactures
49.	634	Veneers, plywood, 'improved' or reconstituted wood, and other wood, worked, n.e.s.
50.	635	Wood manufactures, n.e.s.
51.	641	Paper and paperboard
52.	651	Textile yarn
53.	653	Fabrics, woven, of man-made fibres (not including narrow or special fabrics)
54.	657.51	Twine, cordage, ropes and cables, plaited or not
55.	657.52.10	Nets, fishing, of cotton yarn, twine, cordage or rope (excl. fish landing nets)

No.	UNSITC CODE (Rev. 2)	Description
56.	657.52.11	Nets, fishing, of synthetic or regenerated textile yarn, twine, cordage or rope (excl. fish landing nets)
57.	657.52.12	Nets, fishing, of yarn, twine, cordage or rope (excl. fish landing nets)
58.	657.52.13	Nets, fishing, seine
59.	658.1	Sacks and bags, of textile materials, of a kind used for the packing of goods
60.	661	Lime, cement, and fabricated construction materials (except glass and clay materials)
61.	662	Clay construction materials and refractory construction materials
62.	664	Glass
63.	671	Pig iron, spiegeleisen, sponge iron, iron or steel powders and shot, and ferro-alloys
64.	672	Ingots and other primary forms, of iron or steel
65.	673	Iron and steel bars, rods, angles, shapes and sections (including sheet piling)
66.	674	Universals, plates and sheets, of iron or steel
67.	675	Hoop and strip, of iron or steel, hot-rolled or cold-rolled
68.	676	Rails and railway track construction material, of iron or steel

No.	UNSITC CODE (Rev. 2)	Description
69.	677	Iron or steel wire (excluding wire rod), whether or not coated, but not insulated
70.	678	Tubes, pipes and fittings, of iron or steel
71.	679	Iron and steel castings, forgings and stampings, in the rough state
72.	682	Copper
73.	683	Nickel
74.	684	Aluminium
75.	685	Lead
76.	686	Zinc
77.	687	Tin
78.	689	Miscellaneous non-ferrous base metals employed in metallurgy, and cermets
79.	691	Structures and parts of structures, n.e.s., of iron, steel or aluminium
80.	692	Metal containers for storage and transport
81.	693	Wire products (excluding insulated electrical wiring) and fencing grills
82.	694	Nails, screws, nuts, bolts, rivets and the like, of iron, steel or copper
83.	695	Tools for use in the hand or in machines (other than those for agricultural use)

No.	UNSITC CODE (Rev. 2)	Description
84.	711	Steam and other vapour generating boilers, super-heated water boilers, and auxiliary plant for use therewith; and parts thereof, n.e.s.
85.	712	Steam or other vapour power units, whether or not incorporating boilers (including mobile engines but not steam tractors, steam road rollers or steam rail locomotives); and parts thereof, n.e.s.
86.	713	Internal combustion piston engines, and parts thereof, n.e.s.
		Except:
		(1) 713.1 Internal combustion piston engines for aircraft, and parts thereof, n.e.s.
		(2) 713.2.5 Engines, piston, internal combustion, for armoured fighting vehicles
		(3) 713.3 Internal combustion piston engines, marine propulsion
87.	716	Rotating electric plant and parts thereof, n.e.s.
88.	718	Other power generating machinery and parts thereof, n.e.s.
		Except:
		718.7 Nuclear reactors, and parts thereof, n.e.s.

No.	UNSITC CODE (Rev. 2)	Description
89.	722	Tractors (other than those for agricultural use and those falling within headings 744.11 and 783.2), whether or not fitted with power take-offs, winches or pulleys
90.	723	Civil engineering and contractors' plant and equipment and parts thereof, n.e.s.
91.	724	Textile and leather machinery, and parts thereof, n.e.s.
92.	725	Paper mill and pulp mill machinery, paper cutting machines and other machinery for the manufacture of paper articles; and parts thereof, n.e.s.
93.	726	Printing and bookbinding machinery, and parts thereof, n.e.s.
94.	727	Food-processing machines (excluding domestic) and parts thereof, n.e.s.
95.	728	Other machinery and equipment specialized for particular industries, and parts thereof, n.e.s.
96.	736	Machine-tools for working metal or metal carbides, and parts and accessories thereof, n.e.s.
97.	737	Metalworking machinery (other than machine-tools), and parts thereof, n.e.s.
98.	741	Heating and cooling equipment and parts thereof, n.e.s.
		Except:

No.	UNSITC CODE (Rev. 2)	Description
	(1) 741.31.10	Furnaces, electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(2) 741.31.38	Ovens, electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(3) 741.32.14	Furnaces, non-electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(4) 741.32.34	Ovens, non-electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(5) 741.5	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air, and parts thereof, n.e.s.

No.	UNSITC CODE (Rev. 2)	Description
99.	742	Pumps (including motor and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds; parts, n.e.s. of such pumps and liquid elevators (other than those for agricultural use)
100.	743	Pumps (other than pumps for liquids) and compressors; fans and blowers; centrifuges; filtering and purifying apparatus; and parts thereof, n.e.s.
		Except:
		(1) 743.5.1 Centrifuges for separating uranium isotopes
		(2) 743.5.2 Centrifuges for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
101.	744	Mechanical handling equipment, and parts thereof, n.e.s.
102.	745	Other non-electrical machinery, tools and mechanical apparatus, and parts thereof, n.e.s.
		Except:
		745.24 Automatic vending machines (e.g. stamp, cigarette, chocolate and food machines), not being games of skill or chance; and parts thereof, n.e.s.
103.	749	Non-electric parts and accessories of machinery, n.e.s.

No.	UNSITC CODE (Rev. 2)	Description
104.	771	Electric power machinery (other than rotating electric plant of heading 716), and parts thereof, n.e.s.
105.	772	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, for making connections to or in electrical circuits (e.g., switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards), and control panels, n.e.s.; parts, n.e.s. of the foregoing apparatus
		Except:
		772.3.3 Dimmers, light, theatre
106.	773	Equipment for distributing electricity
107.	776.3.4	Cells, solar
108.	778	Electrical machinery and apparatus, n.e.s.
		Except:
		778.85 Particle accelerators, and parts thereof, n.e.s.
109.	782	Motor vehicles for the transport of goods or materials and special purpose motor vehicles
		Except:
		782.1.1 Ambulances, road motor

No.	UNSITC CODE (Rev. 2)		Description
		782.1.6	Hearses, motor
		782.1.25	Vans, delivery, road motor
		782.1.26	Vans, furniture, road motor
		782.1.27	Vans, prison, road motor
		782.1.28	Vans, removal (moving), road motor
		782.2	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of headings 781, 782.1 and 783.1 (Water-carts, road motor (782.2.42), Workshops, mobile, motorized (782.2.43) excluded)
110.	783	Road motor vehicles, n.e.s.	
111.	784	Parts and accessories, n.e.s. of the motor vehicles falling within heading 722, 781, 782 or 783	

No.	UNSITC CODE (Rev. 2)	Description
112.	786	Trailers and other vehicles, not motorized, n.e.s. and specially designed and equipped transport containers (other than those for agricultural use)
		Except:
		(1) 786.12.2 Library-trailers
		(2) 786.12.3 Limbers, ammunition, armoured or not
		(3) 786.12.9 Trailers, exhibition
		(4) 786.12.13 Trailers, furniture-removal
		(5) 786.81 Other vehicles, not mechanically propelled
113.	791.52	Railway and tramway goods vans, goods wagons and trucks (freight cars), not mechanically propelled
114.	791.99	Parts, n.e.s. of the railway and tramway locomotives and rolling-stock falling within headings 791.1 to 791.5
115.	793.2	Ships, boats and other vessels (other than warship, tugs, special purpose vessels and vessels for breaking up)
116.	812	Sanitary, plumbing, heating and lighting fixtures and fittings, n.e.s.
		Except:
		(1) 812.2 Sinks, wash basins, biders, water closet pans, urinals, baths and like sanitary fixtures, of ceramic materials

No.	UNSITC CODE (Rev. 2)	Description
	(2) 812.4	Lighting fixtures and fittings, lamps and lanterns, and parts thereof, n.e.s. (not including electrical parts)
117.	873	Meters and counters, n.e.s.
118.	874	Measuring, checking, analysing and controlling instruments and apparatus, n.e.s.; parts and accessories n.e.s. of the instruments and apparatus of groups 873 and 874
		Except:
	874.52	Instruments, apparatus or models, designed solely for demonstrational purposes (e.g., in education or exhibition), unsuitable for other uses
119.	899.19.7	Capsules, unhardened gelatin, for lighter fuels or pharmaceuticals

Appendix II

Scope of the Agent's Services

1. Provision of information and advice to the Committee meetings

2. Ensuring that the Recipient and the end-users fully understand the procedures to be employed, where necessary

3. (1) Preparation of specifications of products for the Recipient, including, where necessary, detailed discussions with the end-users

(2) Preparation of bid documents appropriate to the type and value of products to be procured

(3) Advertisement of bids, where the international competitive bidding is to be held, the wording of which is to be agreed upon between the Recipient and the Donor

(4) Evaluation of bids, including both technical and financial considerations

(5) Submission of recommendations to the Recipient for approval to place order with suppliers

4. Receipt and utilization of the Advances in accordance with the employment contract with the Recipient referred to in sub-paragraph (2) of paragraph 3 of the Agreed Minutes on Procedural Details

5. Negotiation and conclusion of contracts with suppliers, including satisfactory payment, shipment and inspection arrangements

6. Checking the progress of supplies to ensure that delivery dates are met

7. Providing the Recipient and end-users with documents containing detailed information of progress of orders, notification of orders placed, amendments to contracts, delivery information, shipping documents, etc.

8. Payment to suppliers from the Advances

9. Providing the following documents to the Recipient and the Donor:

(l) Certificate of Eligible Procurement as per Appendix III

(2) Pro forma invoice

10. Preparation of quarterly status reports for the Recipient and the Donor, covering enquiries, orders, order status, values and delivery information

11. Submission of quarterly statements to the Recipient and the Donor detailing balance against the Grant and its accrued interest and all disbursements for the quarter

12. Transferring of the balance of the Advances to the Account after the period referred to in sub-paragraph (5) of paragraph 5 of the Agreed Minutes on Procedural Details

13. Submission to the Committee members of monthly reports concerning the Vietnamese currency deposit referred to in sub-paragraph (3) of paragraph 8 of the Agreed Minutes on Procedural Details, detailing the total amount required to be deposited, the amount actually deposited and its ratio

14. Submission to the Donor of an overall evaluation report including details of all products shipped, source country, delivery date, value of products (including relevant charges) and total amounts disbursed and remaining

Appendix III

Certificate of Eligible Procurement

Date:
Ref. No.:

To whom it may concern:

With reference to the pro forma invoice attached hereto, we hereby certify that the procurement complies with all the relevant terms and conditions of the Exchange of Notes between the Government of Japan and the Government of the Socialist Republic of Viet Nam dated August 1, 2014 and the Agreed Minutes on Procedural Details between the authorities concerned of the two Governments dated August 1, 2014.

The following are the principal relevant facts concerning the procurement.

1. Method of Procurement
(Insert X in appropriate place)
   a. _____ : International Competitive Bidding
   b. _____ : Limited International Bidding
   c. _____ : International Shopping
   d. _____ : Direct Contracting

2. Products
   a. Name of Products:
   b. SITC Code (2nd Revision) Number:
   c. Origin:

3. Cost of Products and Incidental Services
   a. Products:
   b. Freight:
   c. Marine Insurance:
   d. Agent's Fees:
   e. Total (a+b+c+d):

4. Supplier

Name:

Address:

Nationality:

(Country where the Supplier is incorporated and registered)

5. Consignee

Name:

Address:

(Signature)

The Agent

Name Title

Appendix IV

Certificate of Eligible Procurement
for the Remaining Amount
(Reimbursement Procedure)

Date:
Ref. No.:

With reference to the payment order, the undersigned hereby certify that the procurement related to the said payment order as listed below complies with all the relevant terms and conditions of the Exchange of Notes between the Government of Japan and the Government of the Socialist Republic of Viet Nam dated August 1, 2014 and the Agreed Minutes on Procedural Details between the authorities concerned of the two Governments dated August 1, 2014, 2014.

The undersigned recipient representative further certifies that the Recipient has neither heretofore applied for reimbursement under the Exchange of Notes nor for any other financing arrangements with other sources of official assistance in respect of any of the amount requested for reimbursement as covered by the payment order.

The following are the principal relevant facts concerning the procurement.

1. Trans-action	2. Purchaser	3. Supplier (Name)	4. Nationality of Supplier	5. Commodity (with SITC Code (Rev.2) No.)	6. Origin	7. Date of Payment	8. Amount of Payment	9. Method of Procurement
1.								
2.								
3.								
4.								
.								
.								
.								

The following documents (in one copy) are enclosed herewith for each of the above transactions.

a. Covering letter made by a negotiating/paying bank
b. Bill of lading, post parcel receipt or air consignment note
c. Invoice

Authorized Signature
(the Recipient)
Name, Title

Authorized Signature
(the Agent)
Name, Title

Appendix V

Terms of Reference of the Committee

1. To formulate a time scale plan for the speedy and effective utilization of the Grant and its accrued interest

2. To exchange views on allocations of the Grant and its accrued interest as well as on potential end-users

3. To identify problems which may delay the utilization of the Grant and its accrued interest, and to explore solutions to such problems

4. To assist in formulating a plan on the deposit in Vietnamese currency

5. To exchange views on the effective use of the fund deposited in Vietnamese currency and on publicity related to its utilization if the fund is deposited

6. To exchange views on publicity related to the utilization of the Grant and its accrued interest

7. To discuss any other matter that may arise from or in connection with the Exchange of Notes

Agreed Minutes on Procedural Details

With reference to paragraphs 2 and 8 of the Exchange of Notes between the Government of Japan (hereinafter referred to as "the Donor") and the Government of the Socialist Republic of Viet Nam (hereinafter referred to as "the Recipient") dated August 1, 2014 (hereinafter referred to as "the Exchange of Notes") concerning the Japanese economic cooperation to be extended for the purpose of contributing to promotion of the economic and social development efforts by the Recipient (hereinafter referred to as "the Grant"), the representatives of the Donor and of the Recipient wish to record the following procedural details, as agreed upon between the authorities concerned of the two Governments:

1. List of Eligible Products

The products referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes shall be those enumerated in Appendix I.

2. Eligible Source Countries

The eligible source countries referred to in sub-paragraph (3) of paragraph 2 of the Exchange of Notes shall be as follows:

all countries and areas except the Socialist Republic of Viet Nam.

3. Procurement

(1) The Grant and its accrued interest shall be used for the purchase of the products and the services referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes with due attention to economy, efficiency and non-discrimination among the eligible source countries, unless otherwise agreed between the authorities concerned of the two Governments.

(2) In order to ensure compliance with such requirements, it is required that the Recipient employ an independent and competent agent for procurement of the products and services referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes.

The Recipient shall, therefore, conclude an employment contract, within one month after the date of entry into force of the Exchange of Notes, with Japan International Cooperation System (hereinafter referred to as "the Agent") to act on behalf of the Recipient in accordance with the Scope of the Agent's Services as set forth in Appendix II.

(3) The said employment contract shall become effective upon the approval of the Donor in a written form.

(4) The products referred to in sub-paragraph (1) of paragraph 2 of the Exchange of Notes shall be procured in accordance with the "Procurement Guidelines of Japan's Non-Project Grant Aid", which set forth, inter alia, the procedures of tendering to be followed except where such procedures are inapplicable or inappropriate.

(5) The Recipient shall take necessary measures to expedite utilization of the Grant and its accrued interest, including facilitation of the existing import procedures.

4. The Committee

(1) Within ten days after the date of entry into force of the Exchange of Notes, the Donor and the Recipient shall appoint their representatives who will be members of a consultative committee (hereinafter referred to as "the Committee"), the role of which shall be to discuss any matter that may arise from or in connection with the Exchange of Notes. Immediately after the conclusion of the employment contract referred to in sub-paragraph (2) of paragraph 3 above, the Agent shall appoint its representative who will participate in the Committee meetings as an adviser.

(2) The Committee shall be chaired by the representative of the Recipient. Representatives of other organizations than the Agent may, when necessary, be invited to participate in the Committee meetings to provide advisory services.

(3) The terms of reference of the Committee shall be as set forth in Appendix V.

(4) The first meeting of the Committee shall be held immediately after the approval of the Donor of the employment contract referred to in sub-paragraph (2) of paragraph 3 above. Further meetings will be held upon request of either the Donor or the Recipient. The Agent may advise the Donor and the Recipient on the necessity to call a meeting of the Committee.

5. Disbursement Procedure

Disbursement procedure relating to the procurement of products and incidental services including the Agent's fees under the Grant and its accrued interest shall be as follows:

(1) The Recipient (or its designated authority) and the bank in Japan referred to in sub-paragraph (1) of paragraph 3 of the Exchange of Notes (hereinafter referred to as "the

Bank") shall conclude an arrangement regarding transfer of funds in which the Recipient shall designate the Agent as the representative acting in the name of the Recipient concerning all transfers of funds to the Agent.

(2) The Agent shall make requests to the Bank for transferring of funds to cover expenses necessary for the procurement of eligible products and incidental services and the Agent's related services set forth in Appendix II. Each of the requests shall be accompanied by a detailed estimate of the expenses which is to be covered by the funds transferred and a copy of the approval by the Donor of the contract referred to in sub-paragraph (3) of paragraph 3 above. A copy of the request and of the estimation shall be sent at the same time to the Recipient.

(3) Pursuant to the Agent's request as per sub-paragraph (2) above, the Bank shall notify the Recipient of the request made by the Agent. The Bank shall pay the amount to the Agent from the account referred to in sub-paragraph (1) of paragraph 3 of the Exchange of Notes (hereinafter referred to as "the Account") unless the Recipient makes opposition to such payment within ten working days after the notification by the Bank. The Agent shall make payments to suppliers from the funds received (hereinafter referred to as "the Advances") in accordance with the terms of the contracts with them.

After such payments, the Agent may use the remaining amount of the Advances, if any, for the procurement of other eligible products and incidental services without transferring the said amount back to the Account.

(4) Reimbursement procedure

When the total of the remaining amount in the Account and the remaining amount of the Advances (hereinafter referred to collectively as "the Remaining Amount") is less than 3% of the Grant and its accrued interest, the Recipient may request the Agent to reimburse the Remaining Amount to the Recipient for payments which have already been made by the Recipient for the procurement of the products listed in Appendix I, provided that such payments have been made on or after the date of entry into force of the Exchange of Notes.

When the Agent deems the request by the Recipient appropriate, the Agent shall make requests to the Bank for transferring to the Agent the remaining amount in the Account by issuing to the Bank a Certificate of Eligible Procurement for the Remaining Amount certified by both the Recipient and the Agent as per the form set forth in Appendix IV. After such transfer, the Agent shall reimburse the Remaining Amount to the Recipient.

(5) With respect to (a) of sub-paragraph (1) of paragraph 5 of the Exchange of Notes, disbursements from the Account shall be made within a twelve-month period after the date of the execution of the Grant, and no further disbursement shall be made thereafter, unless otherwise agreed between the authorities concerned of the two Governments.

6. Refund of the Remaining Amount

With respect to (a) of sub-paragraph (1) of paragraph 5 of the Exchange of Notes, when the Donor finds, upon the receipt of the termination report pursuant to (d) of sub-paragraph (1) of paragraph 5 of the Exchange of Notes, that the use of the Grant and its accrued interest is incomplete, it shall notify the Recipient of the procedures for refunding of the remaining amount of the Grant and its accrued interest. The Recipient shall refund the said remaining amount to the Donor without delay through such procedures as notified above.

7. Utilization of the Products

With respect to the utilization of the products referred to in paragraph 6 of the Exchange of Notes, the Recipient shall:

(a) give due environmental and social consideration in the said utilization; and

(b) inform the Donor through the Agent of the situation of the said utilization upon request by the Donor.

8. Vietnamese Currency Deposit

If the Recipient deposits an amount in Vietnamese currency in accordance with the provisions of sub-paragraph (1) of paragraph 7 of the Exchange of Notes:

(1) The Agent shall compute the amount required to be deposited by the Recipient.

(2) The Recipient shall ensure that the Agent will receive monthly statements of the account referred to in sub-paragraph (1) of paragraph 7 of the Exchange of Notes.

(3) Unless otherwise agreed upon between the two Governments, the Agent shall, for a period of five years from the date of entry into force of the Exchange of Notes, make monthly reports for the Committee members concerning the amount required to be deposited and the amount actually deposited in Vietnamese currency.

(4) The Recipient shall directly inform the Donor of the situation of the Vietnamese currency deposit upon request by the Donor.

(5) The Recipient shall ensure that an external audit will be conducted in order to ensure proper management and use of the Vietnamese currency deposit, and shall submit the result of the audit to the Donor upon request by the Donor.

(6) With respect to sub-paragraph (3) of paragraph 7 of the Exchange of Notes, the Recipient shall make "the Utilization Programme" of the deposited fund which shall include the names of specific projects, their details and the amount of money to be allocated. "The Utilization Programme" shall be presented to the Donor for consultation.

Hanoi, August 1, 2014

岸田文雄

KISHIDA FUMIO
Minister of Foreign Affairs
of Japan

BUI QUANG VINH
Minister of Planning and Investment
of the Socialist Republic of Viet Nam

Appendix I

LIST OF ELIGIBLE PRODUCTS

No.	UNSITC CODE (Rev. 2)	Description
1.	081	Feeding stuff for animals (not including unmilled cereals)
2.	232	Natural rubber latex; natural rubber and similar natural gums
3.	233	Synthetic rubber latex; synthetic rubber and reclaimed rubber; waste and scrap of unhardened rubber
4.	244	Cork, natural, raw and waste (including natural cork in blocks or sheets)
5.	245	Fuel wood (excluding wood waste) and wood charcoal
6.	246	Pulpwood (including chips and wood waste)
7.	247	Other wood in the rough or roughly squared
8.	248	Wood, simply worked, and railway sleepers of wood
9.	251	Pulp and waste paper Except: 251.1 Waste paper and paperboard; scrap articles of paper or of paperboard fit only for use in paper-making
10.	263	Cotton

No.	UNSITC CODE (Rev. 2)	Description
11.	264	Jute and other textile bast fibres, n.e.s., raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)
12.	265	Vegetable textile fibres (other than cotton and jute) and waste of such fibres
13.	266	Synthetic fibres suitable for spinning
14.	267	Other man-made fibres suitable for spinning and waste of man-made fibres
15.	268	Wool and other animal hair (excluding wool tops)
16.	277	Natural abrasives, n.e.s. (including industrial diamonds)
17.	278	Other crude minerals
18.	281	Iron ore and concentrates
19.	287	Ores and concentrates of base metals, n.e.s.
20.	288	Non-ferrous base metal waste and scrap, n.e.s.
21.	322	Coal, lignite and peat
22.	323	Briquettes; coke and semi-coke of coal, lignite or peat; retort carbon
23.	333	Petroleum oils, crude, and crude oils obtained from bituminous minerals
24.	334	Petroleum products, refined

No.	UNSITC CODE (Rev. 2)	Description
25.	335	Residual petroleum products, n.e.s. and related materials
26.	341	Gas, natural and manufactured
27.	511	Hydrocarbons, n.e.s., and their halogenated, sulphonated, nitrated or nitrosated derivatives
28.	512	Alcohols, phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives
29.	513	Carboxylic acids, and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives
30.	514	Nitrogen-function compounds
31.	515	Organo-inorganic and heterocyclic compounds
32.	516	Other organic chemicals
33.	522	Inorganic chemical elements, oxides and halogen salts
34.	523	Other inorganic chemicals; organic and inorganic compounds of precious metals
35.	531	Synthetic organic dyestuffs, etc., natural indigo and colour lakes
36.	532	Dyeing and tanning extracts, and synthetic tanning materials
37.	533	Pigments, paints, varnishes and related materials

No.	UNSITC CODE (Rev. 2)	Description
38.	582	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (e.g., phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones)
39.	583	Polymerization and copolymerization products (e.g., polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins)
40.	584	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (e.g., collodions, celluloid); vulcanized fibre
41.	585	Other artificial resins and plastic materials
42.	592	Starches, inulin and wheat gluten; albuminoidal substances; glues
43.	598	Miscellaneous chemical products, n.e.s.
44.	612	Manufactures of leather or of composition leather, n.e.s.; saddlery and harness; parts of footwear, n.e.s.
45.	621	Materials of rubber (e.g., pastes, plates, sheets, rods, thread, tubes, of rubber)

No.	UNSITC CODE (Rev. 2)	Description
46.	625	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds Except: (1) 625.1.2 Tyres, pneumatic, new, of rubber, for racing cars (2) 625.4 Tyres, pneumatic, new, of a kind normally used on motorcycles, (including motor scooters) and other cycles
47.	628	Articles of rubber, n.e.s.
48.	633	Cork manufactures
49.	634	Veneers, plywood, 'improved' or reconstituted wood, and other wood, worked, n.e.s.
50.	635	Wood manufactures, n.e.s.
51.	641	Paper and paperboard
52.	651	Textile yarn
53.	653	Fabrics, woven, of man-made fibres (not including narrow or special fabrics)
54.	657.51	Twine, cordage, ropes and cables, plaited or not
55.	657.52.10	Nets, fishing, of cotton yarn, twine, cordage or rope (excl. fish landing nets)

No.	UNSITC CODE (Rev. 2)	Description
56.	657.52.11	Nets, fishing, of synthetic or regenerated textile yarn, twine, cordage or rope (excl. fish landing nets)
57.	657.52.12	Nets, fishing, of yarn, twine, cordage or rope (excl. fish landing nets)
58.	657.52.13	Nets, fishing, seine
59.	658.1	Sacks and bags, of textile materials, of a kind used for the packing of goods
60.	661	Lime, cement, and fabricated construction materials (except glass and clay materials)
61.	662	Clay construction materials and refractory construction materials
62.	664	Glass
63.	671	Pig iron, spiegeleisen, sponge iron, iron or steel powders and shot, and ferro-alloys
64.	672	Ingots and other primary forms, of iron or steel
65.	673	Iron and steel bars, rods, angles, shapes and sections (including sheet piling)
66.	674	Universals, plates and sheets, of iron or steel
67.	675	Hoop and strip, of iron or steel, hot-rolled or cold-rolled
68.	676	Rails and railway track construction material, of iron or steel

No.	UNSITC CODE (Rev. 2)	Description
69.	677	Iron or steel wire (excluding wire rod), whether or not coated, but not insulated
70.	678	Tubes, pipes and fittings, of iron or steel
71.	679	Iron and steel castings, forgings and stampings, in the rough state
72.	682	Copper
73.	683	Nickel
74.	684	Aluminium
75.	685	Lead
76.	686	Zinc
77.	687	Tin
78.	689	Miscellaneous non-ferrous base metals employed in metallurgy, and cermets
79.	691	Structures and parts of structures, n.e.s., of iron, steel or aluminium
80.	692	Metal containers for storage and transport
81.	693	Wire products (excluding insulated electrical wiring) and fencing grills
82.	694	Nails, screws, nuts, bolts, rivets and the like, of iron, steel or copper
83.	695	Tools for use in the hand or in machines (other than those for agricultural use)

No.	UNSITC CODE (Rev. 2)	Description
84.	711	Steam and other vapour generating boilers, super-heated water boilers, and auxiliary plant for use therewith; and parts thereof, n.e.s.
85.	712	Steam or other vapour power units, whether or not incorporating boilers (including mobile engines but not steam tractors, steam road rollers or steam rail locomotives); and parts thereof, n.e.s.
86.	713	Internal combustion piston engines, and parts thereof, n.e.s.
		Except:
		(1) 713.1 Internal combustion piston engines for aircraft, and parts thereof, n.e.s.
		(2) 713.2.5 Engines, piston, internal combustion, for armoured fighting vehicles
		(3) 713.3 Internal combustion piston engines, marine propulsion
87.	716	Rotating electric plant and parts thereof, n.e.s.
88.	718	Other power generating machinery and parts thereof, n.e.s.
		Except:
		718.7 Nuclear reactors, and parts thereof, n.e.s.

No.	UNSITC CODE (Rev. 2)	Description
89.	722	Tractors (other than those for agricultural use and those falling within headings 744.11 and 783.2), whether or not fitted with power take-offs, winches or pulleys
90.	723	Civil engineering and contractors' plant and equipment and parts thereof, n.e.s.
91.	724	Textile and leather machinery, and parts thereof, n.e.s.
92.	725	Paper mill and pulp mill machinery, paper cutting machines and other machinery for the manufacture of paper articles; and parts thereof, n.e.s.
93.	726	Printing and bookbinding machinery, and parts thereof, n.e.s.
94.	727	Food-processing machines (excluding domestic) and parts thereof, n.e.s.
95.	728	Other machinery and equipment specialized for particular industries, and parts thereof, n.e.s.
96.	736	Machine-tools for working metal or metal carbides, and parts and accessories thereof, n.e.s.
97.	737	Metalworking machinery (other than machine-tools), and parts thereof, n.e.s.
98.	741	Heating and cooling equipment and parts thereof, n.e.s.
		Except:

No.	UNSITC CODE (Rev. 2)	Description
	(1) 741.31.10	Furnaces, electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(2) 741.31.38	Ovens, electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(3) 741.32.14	Furnaces, non-electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(4) 741.32.34	Ovens, non-electric, for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
	(5) 741.5	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air, and parts thereof, n.e.s.

No.	UNSITC CODE (Rev. 2)	Description
99.	742	Pumps (including motor and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds; parts, n.e.s. of such pumps and liquid elevators (other than those for agricultural use)
100.	743	Pumps (other than pumps for liquids) and compressors; fans and blowers; centrifuges; filtering and purifying apparatus; and parts thereof, n.e.s.
		Except:
		(1) 743.5.1 Centrifuges for separating uranium isotopes
		(2) 743.5.2 Centrifuges for separation or recycling of irradiated nuclear fuels or for treatment of radio-active waste
101.	744	Mechanical handling equipment, and parts thereof, n.e.s.
102.	745	Other non-electrical machinery, tools and mechanical apparatus, and parts thereof, n.e.s.
		Except:
		745.24 Automatic vending machines (e.g. stamp, cigarette, chocolate and food machines), not being games of skill or chance; and parts thereof, n.e.s.
103.	749	Non-electric parts and accessories of machinery, n.e.s.

No.	UNSITC CODE (Rev. 2)	Description
104.	771	Electric power machinery (other than rotating electric plant of heading 716), and parts thereof, n.e.s.
105.	772	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, for making connections to or in electrical circuits (e.g., switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards), and control panels, n.e.s.; parts, n.e.s. of the foregoing apparatus
		Except:
		772.3.3 Dimmers, light, theatre
106.	773	Equipment for distributing electricity
107.	776.3.4	Cells, solar
108.	778	Electrical machinery and apparatus, n.e.s.
		Except:
		778.85 Particle accelerators, and parts thereof, n.e.s.
109.	782	Motor vehicles for the transport of goods or materials and special purpose motor vehicles
		Except:
		782.1.1 Ambulances, road motor

No.	UNSITC CODE (Rev. 2)		Description
		782.1.6	Hearses, motor
		782.1.25	Vans, delivery, road motor
		782.1.26	Vans, furniture, road motor
		782.1.27	Vans, prison, road motor
		782.1.28	Vans, removal (moving), road motor
		782.2	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of headings 781, 782.1 and 783.1 (Water-carts, road motor (782.2.42), Workshops, mobile, motorized (782.2.43) excluded)
110.	783	Road motor vehicles, n.e.s.	
111.	784	Parts and accessories, n.e.s. of the motor vehicles falling within heading 722, 781, 782 or 783	

No.	UNSITC CODE (Rev. 2)	Description
112.	786	Trailers and other vehicles, not motorized, n.e.s. and specially designed and equipped transport containers (other than those for agricultural use)
		Except:
		(1) 786.12.2 Library-trailers
		(2) 786.12.3 Limbers, ammunition, armoured or not
		(3) 786.12.9 Trailers, exhibition
		(4) 786.12.13 Trailers, furniture-removal
		(5) 786.81 Other vehicles, not mechanically propelled
113.	791.52	Railway and tramway goods vans, goods wagons and trucks (freight cars), not mechanically propelled
114.	791.99	Parts, n.e.s. of the railway and tramway locomotives and rolling-stock falling within headings 791.1 to 791.5
115.	793.2	Ships, boats and other vessels (other than warship, tugs, special purpose vessels and vessels for breaking up)
116.	812	Sanitary, plumbing, heating and lighting fixtures and fittings, n.e.s.
		Except:
		(1) 812.2 Sinks, wash basins, biders, water closet pans, urinals, baths and like sanitary fixtures, of ceramic materials

No.	UNSITC CODE (Rev. 2)		Description
		(2) 812.4	Lighting fixtures and fittings, lamps and lanterns, and parts thereof, n.e.s. (not including electrical parts)
117.	873	Meters and counters, n.e.s.	
118.	874	Measuring, checking, analysing and controlling instruments and apparatus, n.e.s.; parts and accessories n.e.s. of the instruments and apparatus of groups 873 and 874	
		Except:	
		874.52	Instruments, apparatus or models, designed solely for demonstrational purposes (e.g., in education or exhibition), unsuitable for other uses
119.	899.19.7	Capsules, unhardened gelatin, for lighter fuels or pharmaceuticals	

Appendix II

Scope of the Agent's Services

1. Provision of information and advice to the Committee meetings

2. Ensuring that the Recipient and the end-users fully understand the procedures to be employed, where necessary

3. (1) Preparation of specifications of products for the Recipient, including, where necessary, detailed discussions with the end-users

(2) Preparation of bid documents appropriate to the type and value of products to be procured

(3) Advertisement of bids, where the international competitive bidding is to be held, the wording of which is to be agreed upon between the Donor and the Recipient

(4) Evaluation of bids, including both technical and financial considerations

(5) Submission of recommendations to the Recipient for approval to place order with suppliers

4. Receipt and utilization of the Advances in accordance with the employment contract with the Recipient referred to in sub-paragraph (2) of paragraph 3 of the Agreed Minutes on Procedural Details

5. Negotiation and conclusion of contracts with suppliers, including satisfactory payment, shipment and inspection arrangements

6. Checking the progress of supplies to ensure that delivery dates are met

7. Providing the Recipient and end-users with documents containing detailed information of progress of orders, notification of orders placed, amendments to contracts, delivery information, shipping documents, etc.

8. Payment to suppliers from the Advances

9. Providing the following documents to the Donor and the Recipient:

(1) Certificate of Eligible Procurement as per Appendix III

(2) Pro forma invoice

10. Preparation of quarterly status reports for the Donor and the Recipient, covering enquiries, orders, order status, values and delivery information

11. Submission of quarterly statements to the Donor and the Recipient detailing balance against the Grant and its accrued interest and all disbursements for the quarter

12. Transferring of the balance of the Advances to the Account after the period referred to in sub-paragraph (5) of paragraph 5 of the Agreed Minutes on Procedural Details

13. Submission to the Committee members of monthly reports concerning the Vietnamese currency deposit referred to in sub-paragraph (3) of paragraph 8 of the Agreed Minutes on Procedural Details, detailing the total amount required to be deposited, the amount actually deposited and its ratio

14. Submission to the Donor of an overall evaluation report including details of all products shipped, source country, delivery date, value of products (including relevant charges) and total amounts disbursed and remaining

Appendix III

Certificate of Eligible Procurement

Date:
Ref. No.:

To whom it may concern:

With reference to the pro forma invoice attached hereto, we hereby certify that the procurement complies with all the relevant terms and conditions of the Exchange of Notes between the Government of Japan and the Government of the Socialist Republic of Viet Nam dated August 1, 2014 and the Agreed Minutes on Procedural Details between the authorities concerned of the two Governments dated August 1, 2014.

The following are the principal relevant facts concerning the procurement.

1. Method of Procurement

(Insert X in appropriate place)

a. _____ : International Competitive Bidding
b. _____ : Limited International Bidding
c. _____ : International Shopping
d. _____ : Direct Contracting

2. Products

a. Name of Products:
b. SITC Code (2nd Revision) Number:
c. Origin:

3. Cost of Products and Incidental Services

a. Products:
b. Freight:
c. Marine Insurance:
d. Agent's Fees:
e. Total (a+b+c+d):

4. Supplier

Name:

Address:

Nationality:

(Country where the Supplier is incorporated and registered)

5. Consignee

Name:

Address:

(Signature)

The Agent

Name Title

Appendix IV

Certificate of Eligible Procurement
for the Remaining Amount
(Reimbursement Procedure)

Date:
Ref. No.:

With reference to the payment order, the undersigned hereby certify that the procurement related to the said payment order as listed below complies with all the relevant terms and conditions of the Exchange of Notes between the Government of Japan and the Government of the Socialist Republic of Viet Nam dated August 1, 2014 and the Agreed Minutes on Procedural Details between the authorities concerned of the two Governments dated August 1, 2014.

The undersigned recipient representative further certifies that the Recipient has neither heretofore applied for reimbursement under the Exchange of Notes nor for any other financing arrangements with other sources of official assistance in respect of any of the amount requested for reimbursement as covered by the payment order.

The following are the principal relevant facts concerning the procurement.

1. Trans-action	2. Purchaser	3. Supplier (Name)	4. Nationality of Supplier	5. Commodity (with SITC Code (Rev.2) No.)	6. Origin	7. Date of Payment	8. Amount of Payment	9. Method of Procurement
1.								
2.								
3.								
4.								
.								
.								
.								

The following documents (in one copy) are enclosed herewith for each of the above transactions.

a. Covering letter made by a negotiating/paying bank
b. Bill of lading, post parcel receipt or air consignment note
c. Invoice

Authorized Signature
(the Recipient)
Name, Title

Authorized Signature
(the Agent)
Name, Title

Appendix V

Terms of Reference of the Committee

1. To formulate a time scale plan for the speedy and effective utilization of the Grant and its accrued interest

2. To exchange views on allocations of the Grant and its accrued interest as well as on potential end-users

3. To identify problems which may delay the utilization of the Grant and its accrued interest, and to explore solutions to such problems

4. To assist in formulating a plan on the deposit in Vietnamese currency

5. To exchange views on the effective use of the fund deposited in Vietnamese currency and on publicity related to its utilization if the fund is deposited

6. To exchange views on publicity related to the utilization of the Grant and its accrued interest

7. To discuss any other matter that may arise from or in connection with the Exchange of Notes

Record of Discussions

In connection with the Exchange of Notes dated August 1, 2014 concerning Japanese economic cooperation to be extended with a view to strengthening friendly and cooperative relations between the Socialist Republic of Viet Nam and Japan (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 2 of the Exchange of Notes, the representative of the Japanese Delegation stated as follows:

The Government of Japan understands that the Government of the Socialist Republic of Viet Nam will take necessary measures to prevent any offer, gift or payment, consideration or benefit which would be construed as a corrupt practice in the Socialist Republic of Viet Nam from being made as an inducement or reward related to the award of the contracts that the agent referred to in sub-paragraph (2) of paragraph 3 of the Agreed Minutes on Procedural Details of the Exchange of Notes will enter into with a view to purchasing the products and services referred to in paragraph 2 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, August 1, 2014

BUI QUANG VINH
Minister of Planning and Investment
of the Socialist Republic of Viet Nam

KISHIDA FUMIO
Minister of Foreign Affairs
of Japan

Record of Discussions

In connection with the Exchange of Notes dated August 1, 2014 concerning Japanese economic cooperation to be extended with a view to strengthening friendly and cooperative relations between Japan and the Socialist Republic of Viet Nam (hereinafter referred to as "the Exchange of Notes"), the representatives of the Japanese Delegation and of the Vietnamese Delegation wish to record the following:

1. With regard to paragraph 2 of the Exchange of Notes, the representative of the Japanese Delegation stated as follows:

The Government of Japan understands that the Government of the Socialist Republic of Viet Nam will take necessary measures to prevent any offer, gift or payment, consideration or benefit which would be construed as a corrupt practice in the Socialist Republic of Viet Nam from being made as an inducement or reward related to the award of the contracts that the agent referred to in sub-paragraph (2) of paragraph 3 of the Agreed Minutes on Procedural Details of the Exchange of Notes will enter into with a view to purchasing the products and services referred to in paragraph 2 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, August 1, 2014

KISHIDA FUMIO
Minister of Foreign Affairs
of Japan

BUI QUANG VINH
Minister of Planning and Investment
of the Socialist Republic of Viet Nam