

Appendix 2: Summary Table of FDI Legislation, and Gaps and Deficiencies

This table summarizes the information from Sections 1 and 2. All information is organized in the categories used in the report, and is presented in the same order as in the text. The table continues on the following page.

Category	Legislative Framework	Gaps & Deficiencies in Framework
Law on FDI	- Law on Foreign Investment in Vietnam (including Amendments) - Decree No. 18 Regulations Governing in Detail the Implementation of the Law on Foreign Investment in Vietnam	See other categories
Forms of Business	- Chapters 2, 3, 4 and 5 of Decree No. 18	- Transfer of Ownership in Foreign Invested Companies - Trapped in a JV - Restriction on Assignment of Capital, and Its Effect on Financing - Forced Dissolution of Joint Venture - Buy-out Provisions in FOCs
Tax - <i>Corporate Income</i> Tax - <i>Withholding Tax</i> Tax - <i>Turnover Tax</i> Tax - <i>Import and Export</i> Tax - <i>Land Tax</i> Tax - <i>Personal Income</i>	- Chapter 9 of Decree No. 18 - Chapter 9 of Decree No. 18 - Decree No. 351-HDBT on Turnover Tax - Law on Import and Export Duties - Chapter 9 of Decree No. 18 - Decree on Real Estate Tax - Ordinance on Income Tax of High Income Earners	None identified.
Intellectual Property - <i>General Industrial</i> Intellectual Property - <i>Specifically Trademarks</i>	- Decree No. 13 on the Protection of Industrial Property Rights - Ordinance on Trademarks - Decree No. 84 (exceptions to the first-to-file rule) - Decree No. 140 on the Investigation and Handling of Production of and Dealing in Counterfeit Goods	- Industrial Property Rights Not Protected Under Decree on Industrial Property Rights - Provision for State to Issue Non-Voluntary Licenses of Utilization. - First-to-File Rule - Trademark Disputes and the People's Courts
Repatriation of Profits and Capital	- Articles 22-23, Law of Foreign Investment in Vietnam	None identified
Labour	- Decree No. 233 Regulating Employment in Enterprises with Foreign Invested Capital - Decision No. 242 Concerning the Minimum Wage - Decree No. 18-CP Regulating Collective Labour Agreements	None identified