BỘ TÀI CHÍNH

BỘ TÀI CHÍNH	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh Phúc**
Số: 34/2011/TT-BTC	*Hà Nội, ngày 14 tháng 3 năm 2011*

THÔNG TƯ

Sửa đổi Thông tư số 228/2009/TT-BTC ngày 07 tháng 12 năm 2009 của Bộ Tài chính hướng dẫn chế độ trích lập và sử dụng các khoản dự phòng giảm giá hàng tồn kho, tổn thất các khoản đầu tư tài chính, nợ phải thu khó đòi và bảo hành sản phẩm, hàng hóa, công trình xây lắp tại doanh nghiệp

Căn cứ Luật Chứng khoán;

Căn cứ Nghị định số 124/2008/NĐ-CP ngày 11/12/2008 của Chính phủ quy định chi tiết và hướng dẫn thi hành một số điều của Luật Thuế thu nhập doanh nghiệp;

Căn cứ Nghị định số 118/2008/NĐ-CP ngày 27 tháng 11 năm 2008 của Chính phủ quy định chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Tài chính;

Bộ Tài chính hướng dẫn sửa đổi Thông tư số 228/2009/TT-BTC ngày 07 tháng 12 năm 2009 của Bộ Tài chính hướng dẫn chế độ trích lập và sử dụng các khoản dự phòng giảm giá hàng tồn kho, tổn thất các khoản đầu tư tài chính, nợ phải thu khó đòi và bảo hành sản phẩm, hàng hóa, công trình xây lắp tại doanh nghiệp (gọi tắt là Thông tư số 228/2009/TT-BTC) như sau:

Điều 1. Đối tượng áp dụng

Bãi bỏ khoản 2 Điều 1 Thông tư số 228/2009/TT-BTC.

Điều 2. Tổ chức thực hiện

Thông tư này có hiệu lực thi hành sau 45 ngày, kể từ ngày ký và được áp dụng từ năm tài chính 2011. Trong quá trình thực hiện, nếu có vướng mắc đề nghị phản ánh kịp thời về Bộ Tài chính để được giải quyết kịp thời./.

KT. BỘ TRƯỞNG
THỨ TRƯỞNG

Trần Văn Hiếu

PHẦN II. CÁC VĂN BẢN KHÁC

BỘ NGOẠI GIAO

BỘ NGOẠI GIAO

Số: 14/2011/TB-LPQT

THÔNG BÁO HIỆU LỰC ĐIỀU ƯỚC QUỐC TẾ

Thực hiện quy định tại khoản 3 Điều 47 Luật Ký kết, gia nhập và thực hiện điều ước quốc tế năm 2005, Bộ Ngoại giao trân trọng thông báo:

"Hiệp định khung giữa Chính phủ nước Cộng hòa xã hội chủ nghĩa Việt Nam và Chính phủ Đan Mạch về Chương trình hợp tác nghiên cứu giai đoạn 2011 - 2013, ký tại Hà Nội ngày 09 tháng 3 năm 2011, có hiệu lực kể từ ngày 09 tháng 3 năm 2011.

Bộ Ngoại giao kính chuyển Bản sao lục Hiệp định theo quy định tại Điều 68 của Luật nêu trên./.

Hà Nội, ngày 14 tháng 3 năm 2011

TL. BỘ TRƯỞNG
KT. VỤ TRƯỞNG
VỤ LUẬT PHÁP VÀ ĐIỀU ƯỚC QUỐC TẾ
PHÓ VỤ TRƯỞNG

Lê Thị Tuyết Mai

FRAMEWORK AGREEMENT

BETWEEN
THE GOVERNMENT OF DENMARK
AND
THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM

ON THE RESEARCH COOPERATION PROGRAMME 2011 - 2013

Article 1: The parties

The parties to this Agreement are the Government of Denmark and the Government of the Socialist Republic of Vietnam.

Article 2: Delegation of competence

In matters regarding the implementation of this Agreement, the Government of Denmark is represented in Vietnam by the Embassy of Denmark. The Government of the Socialist Republic of Vietnam is represented by the Ministry of Science and Technology (hereinafter referred as MOST).

Article 3: Scope and objectives of the Agreement

The main objective of the bilateral research programme, hereinafter referred to as the Programme (consisting of projects), is to promote research and develop institutional capacity among Vietnamese research institutions and universities within the national research priorities of Vietnam.

The Vietnamese and Danish authorities have agreed that the Programme will focus on **Climate change, including applied technology.**

Article 4: Reference to other agreements

Cooperation between the parties under this Agreement is also governed by the following Agreements:

i. Agreement on General Terms and Procedures of Development Co-Operation between The Government of the Kingdom of Denmark and the Government of the Socialist Republic of Vietnam, August 1993.
ii. Any Agreement that may replace or amend the said Agreement.

Article 5: The Danish contribution and distribution of funds

Denmark will make available to Vietnam a grant 15 million DDK in 2011 and , subject to parliamentary appropriation of fund, DKK 15 million in 2012 and DKK 15 million in 2013, respectively . Commitments will be made in DKK regardless of changes in the exchange rate.

The Danish funds are expected to cover the costs of the initiation and the implementation of up to two or three projects per year in 2011, 2012 and 2013 (including some of the existing on-going projects), visits by Vietnamese institutions to Denmark as part of the preparation of research projects, and Annual Review Meeting.

Article 6: Undertakings by the parties

Undertakings by Denmark:

i. To provide financial support to the activities covered by this Agreement.
ii. To organise the international peer review process (Ministry of Foreign Affairs)
iii. To facilitate and finance the meetings between Vietnamese and Danish research institutions and contract relevant Danish institutions selected by the participating Vietnamese institutions in accordance with approved project proposals (Ministry of Foreign Affairs).
iv. To contract participating Vietnamese research institutions and universities in accordance with this Agreement (Embassy of Denmark in Hanoi).
v. To co-chair the Annual Review Meeting on the Programme (ref. article 10) (Embassy of Denmark in Hanoi).

Undertakings by MOST:

i. To be responsible, in close coordination with the Ministry of Planning and Investment, for the coordination of this Programme in accordance with Vietnamese regulations on ODA management.
ii. To coordinate with relevant Vietnamese agencies to develop selection criteria and select involved Vietnamese research institutions and universities through a competitive selection process and present concept papers prepared by the institutions to the Ministry of Foreign Affairs of Denmark via the Embassy of Denmark.
iii. To coordinate and co-chair the Annual Review Meeting on the Programme (ref. article 12).

Undertakings by the participating Vietnamese research institutions and universities:

i. To prepare concept papers and final project proposals which meet the following requirements: 1) clearly defined objectives and presentation of research hypotheses, 2) proposals are analytical and contribute to development of new research methodologies, 3) proposals are innovative, 4) proposals contain considerations about capacity development, including dissemination of research results, and 5) proposals are relevant for the bilateral development cooperation between Vietnam and Denmark.
ii. To select relevant Danish partner institutions.
iii. To undertake the projects in accordance with Vietnamese regulations on ODA management and the project proposal approved.
iv. Manage the projects in accordance with the contract made for each project with the Embassy of Denmark, including request funds from the Embassy of Denmark and report to the Annual Review Meeting and the Embassy of Denmark as described below.
v. Each participating Vietnamese research institution and university will receive a fee of 3% of the costs of the project administrated by the institution.

Article 7: Disbursements

The Embassy of Denmark in Hanoi will make disbursements to Vietnamese research institutions and universities supported through this Agreement. The first instalment shall be made available upon the signing of the appropriation note by the Ministry of Foreign Affairs of Denmark and the signing of the contracts with each of the participating institutions.

a) The participating Vietnamese research institutions and universities will request funds from the Embassy of Denmark. Requests shall contain the following information:
- the word "disbursement request" shall be included in the heading
- the project reference number;
- the name/s of the project
- the organisation or equivalent making the application, and its address;
- the person who is the authorized signatory of the organization and her/his responsible function in the organization;
- the requested amount in DKK;
- the recipient's bank, bank address, account number, account holder,
- clearing number/sort code, SWIFT-code and currency of the account;
- the contact person in the Embassy of Denmark in Hanoi.

b) Payments made by the Ministry of Foreign Affairs of Denmark through Danida Fellowship Centre (DFC).

Funds covering costs of collaborating Danish institutions within the Agreement shall be disbursed by the Ministry of Foreign Affairs to the institutions concerned. Disbursements of contributions to collaborating Danish institutions shall be made upon written request with signature in original from the Danish project coordinator.

Article 8: Per diem, reimbursable costs and stipends

Per diem and reimbursable costs within the Programme will follow the rules and regulations that apply to the employment of participating staff. This means that staff employed in Denmark shall receive per diem and other reimbursable costs according to Danish rules and regulations as defined by the Ministry of Foreign Affairs of Denmark. Staff employed in Vietnam shall receive per diem and other reimbursable costs according to Vietnamese rules and regulations, including Vietnamese cost-norms.

Stipends to students registered in a Danish co-operating institution will follow Danish regulations as defined by the Ministry of Foreign Affairs of Denmark, when the student is based in Denmark. When the student is based in Vietnam, regulations stipulated by Vietnam will apply.

For study tours to Denmark by students and staff of participating Vietnamese research institutions and universities, Danish costs norms shall apply.

Article 9: Procurement of goods and services

No offer, gift or payment, consideration or benefit of any kind, which would or could be construed as an illegal or corrupt practice, shall be accepted either directly or indirectly, as an instrument or reward for the award or execution of contracts financed by projects within this Agreement.

Procurement of goods and services under this Agreement will be made by the institutions and universities supported according to Vietnamese procurement regulations.

The Embassy of Denmark can perform procurement audits. The institutions and universities supported through the Agreement shall provide the Embassy with all necessary documentation to undertake such an audit.

At the request of either of the parties, consultations shall be held on any matter pertaining to procurement under this Agreement.

Article 10: Planning, review, reporting and evaluation.

i. An **Annual Review Meeting** will be the steering mechanism of this Agreement. The meeting will be co-chaired by MOST and the Embassy of Denmark and will involve participation from relevant Vietnamese ministries e.g. Ministry of Planning and Investment, Ministry of Finance, and participating Vietnamese institutions and the Ministry of Foreign Affairs in Copenhagen. The agenda of the meeting will be based on reporting from the institutions and universities supported through the Agreement.

ii. An **Annual Progress Report** and an **Annual Financial Report** shall be submitted by the participating institutions to MOST and the Embassy of Denmark (and through MOST to relevant Vietnamese ministries, e.g. Ministry of Finance and Ministry of Planning and Investment) at latest 14 days before the Annual Review Meeting.

iii. **Semi-annual financial reports** shall be submitted by participating institutions to MOST and the Embassy of Denmark.

iv. The Embassy of Denmark shall report to MOST on all relevant transactions made by Denmark concerning the projects supported through the Agreement.

v. The Vietnamese institutions and universities supported through the Agreement shall submit to MOST and the Embassy of Denmark a **Completion Report** at latest 6 months after the finalisation of the project. The report must include a financial report and a final audit report and must follow the format given at the Danish Aid Management Guidelines (www.amg.um.dk).

Participating Danish institutions shall submit **Financial Reports** to the Ministry of Foreign Affairs of Denmark with a copy to the Embassy, to MOST and to their Vietnamese partner institution as stipulated in the contract made between the Danish institution and the Ministry of Foreign Affairs of Denmark.

MOST and participating institutions and universities shall promptly inform the Embassy of Denmark if reports and plans cannot be submitted for the Annual Meeting. Annual Meetings will not be held and new funds not disbursed, until the required documents have been received.

Irrespective of agreed reporting routines, the parties shall promptly inform each other if a situation arises that makes it likely that the programme will not be carried out as agreed.

Upon requests by the Embassy of Denmark, participating institutions and universities shall provide any other information regarding the activities supported. The information should be shared with MOST. The Embassy of Denmark and representatives from the Ministry of Foreign Affairs shall have the right to carry out any technical or financial mission, including visits of programme location, considered necessary to monitor the implementation of the programme. MOST should be informed about all such missions.

Evaluation of the Programme, preferably undertaken jointly by the Embassy of Denmark and MOST may be carried out at the request of either Party.

After the termination of the Programme the Embassy of Denmark reserves the right to carry out evaluation in accordance with this article.

Article 11: Audit

Participating Danish research institutions will be audited according to Danish regulations. Audit of participating Vietnamese research institutions and universities will be carried out by an external, independent and qualified auditor. The audit must be carried out in accordance with international standards issued by the International Organisation of Supreme Audit Institutions (INTOSAI) or International Federation of Accounts and must be undertaken at latest three months after the end of the financial year. The Terms of Reference for the audit and the selection of auditor must be approved by the Embassy of Denmark and MOST.

At the termination of the Programme, a final audit will take place within three months of closure, or as agreed according to a plan to be outlined in cooperation between the participating institutions and the Embassy of Denmark. MOST shall be informed about the result of the final audit.

Auditing expenses shall be included in projects within the Programme.

Representatives of the Auditor General of Denmark shall have the right to:

i. Carry out any audit or inspection considered necessary as regards the use of Danish funds in the question, on the basis of all relevant documentation,

ii. Inspect any accounts and records of suppliers and contractors relating to the performance of the contract, and to perform a complete audit.

Article 12: Copyright

Research results shall be freely published and distributed. Due credit and recognition shall be given to the Embassy of Denmark, MOST and relevant research institutions.

The Ministry of Foreign Affairs in Denmark has the right to copy and distribute in a suitable form any reports and studies, which have been submitted by MOST and participating Vietnamese institutions to the Embassy of Denmark as part of the reporting.

Article 13: Anti-corruption clause

All persons involved in the Programme are under strict obligation to report to the Embassy of Denmark any suspicion on or actual cases of: fraud, misuse of funds, corruption, breach of contracts, court cases involving a larger amount of money, loss of funds, possible loss of funds, qualifications or criticism in audit reports and other instances or misuse of funds not mentioned here.

If programme funds administered by the participating institutions are found to have been disbursed to activities that are outside the scope of the objectives and provisions in this Agreement and the contracts made with individual institutions, such funds must be reimbursed by the institutions to the Embassy of Denmark.

Article 14: Ethical approval

Projects in Vietnam involving human subjects require ethical approval by a responsible authority in the country. Where Danish researchers or institutions participate, approval is also required from the Danish National Committee on Biomedical Research.

Projects involving clinical trials of drugs, vaccines or other pharmaceutical preparations require, in addition, approval by a drug regulatory authority or other responsible authority in Vietnam. Where Danish researchers or institutions participate, approval shall also be obtained from The National Board of Health in Denmark.

Projects involving experiments with animals should be approved by a responsible authority in Vietnam. Where Danish researchers or institutions participate, approval is also required from the Danish Animal Experiment Inspectorate.

The participating institution is responsible for ensuring that ethical approval in accordance with the above-mentioned rules is obtained before the project is started. The Ministry of Foreign Affairs of Denmark retains the right to require that the participating institution produce proof of ethical approval before funds are disbursed.

Article 15: Patent and know-how

Regarding patent and know-how, the participating Vietnamese and Danish institutions and researchers shall have access to all results and know-how obtained within the projects prepared under the Agreement. Each party that has participated in the co-operation shall have the right to the patent in their own name and at their own expense.

The registration fees for the patent in Vietnam and Denmark shall be divided equally between the participating institutions. The participating institutions decide whether the patent shall be registered or not in a third country.

Should MOST choose not to exercise its right to apply for patents, the other institutions are given the option to do so in their own name and at their own expenses.

The participating institutions shall have the right to equal shares of the revenue derived from concession or user's license to a third party if the patent is registered in mutual agreement. The concession of user's license and patent(s) shall be defined in each case and in mutual agreement between the participating institutions provided the participating institutions agree in delegating such a task to one party.

Article 16: Settlement of disputes

Any dispute concerning the interpretation or implementation of this Agreement shall be settled by negotiation between the two parties. In case the dispute has not been settled within a time limit of six months, the matter may be referred to arbitration by either party.

The arbitration shall operate according to the following rules: the number of arbitrators shall amount to a total of three, one designated by either of the Parties, i.e. two, and a third designated by the former two. In case of dispute between the former two arbitrators as to the designation of the latter, the latter will be designated by a neutral institution to be identified by the former two. The arbitration award shall be submitted in written form and must be signed by the three arbitrators. The proceedings to be followed by the Court of Arbitration shall be decided on by the three arbitrators, who shall also determine the distribution between the two parties of the costs relating to arbitration.

Article 17: Validity and Termination

This Agreement shall remain in force for the duration of the Programme (until the ending of the last project of the Programme).

The parties may terminate the Programme by agreement through an exchange of letters or unilaterally by a notice of termination. A notice of termination will take effect six months after the date of receipt by the other party.

Article 18: Entry into force

This Agreement enters into force on the day of its signature.

Signed in Hanoi, on 9 March 2011 in two originals in English language.

On behalf of the Government of Denmark	**On behalf of the Government of the Socialist Republic of Vietnam**
Danish Ambassador to Vietnam	**Deputy Minister of Science and Technology**

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