

THE GOVERNMENT

Decree No. 109/2010/ND-CP of November 4, 2010, on rice export business

THE GOVERNMENT

Pursuant to the December 25, 2001 Law on Organization of the Government;

Pursuant to the June 14, 2005 Commercial Law; Pursuant to the November 29, 2005 Enterprise Law; At the proposal of the Minister of Industry and Trade,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

1. This Decree provides the commercial export of paddies and rice of all categories (below collectively referred to as rice).
2. This Decree does not govern the import, temporary import for re-export, temporary export for re-import, border-gate transfer and transit of rice and subcontract production of rice for foreign parties and non-commercial export, donation and giving as a gift of rice.

Article 2. Subjects of application

This Decree applies to traders defined in the Commercial Law; agencies and organizations in charge of rice export management and administration and other concerned organizations and individuals.

Article 3. Right to rice export business

1. Vietnamese traders of all economic sectors that fully satisfy the conditions specified in Article 4 of this Decree and obtain a certificate of eligibility for rice export business (below referred to as certificate) may conduct rice export business under this Decree and relevant laws. 2. Traders being foreign-invested enterprises shall conduct rice export business under this Decree; relevant laws of Vietnam and

commitments of the Socialist Republic of Vietnam under treaties to which the Socialist Republic of Vietnam is a contracting party.

Chapter II

RICE EXPORT BUSINESS CONDITIONS AND CERTIFICATES

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Article 4. Rice export business conditions

1. To export rice, a trader must fully satisfy the following conditions: a/ Being established and registering business under law. b/ Having at least 1 (one) warehouse which can store at least 5,000 (five thousand) tons of paddies and meets general regulations promulgated by the Ministry of Agriculture and Rural Development.

c/ Having at least 1 (one) rice mill with an hourly capacity of at least 10 tons of paddies which meets general regulations promulgated by the Ministry of Agriculture and Rural Development.

2. The rice warehouse and mill mentioned in this Article must be owned by the trader and located in a province or centrally run city which has export commodity rice or an international seaport with rice export activities at the time the trader applies for a certificate.

Article 5. Inspection and certification of rice warehouses and mills Within 10 (ten) working days after receiving a trader's written request and related documents, provincial-level Industry and Trade Departments shall assume the prime responsibility for, and coordinate with provincial-level Agriculture and Rural Development Departments in, inspecting and certifying rice warehouses and mills in localities according to the forms provided in Appendices IV and V to this Decree.

Article 6. Grant of certificates

1. The Ministry of Industry and Trade shall grant certificates to traders under Article 4 of this Decree.

2. A certificate application dossier comprises:

a/ An application made according to the form provided in Appendix I to this

Decree.

b/ A valid copy of the business registration certificate or enterprise registration certificate or investment certificate.

c/ The original statement of rice warehouses and the original statement of mills made according to the forms provided in Appendices IV and V to this Decree, which are certified by a provincial-level Industry and Trade Department under this Decree.

3. Within 15 (fifteen) working days after receiving a complete and valid dossier, the Ministry of Industry and Trade shall consider the dossier and grant a certificate according to the form provided in Appendix II to this Decree.

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In case of refusal, the Ministry of Industry and Trade shall issue a written reply clearly stating the reason.

4. A certificate is valid for 5 (five) years from the date of its grant. When a certificate expires, a trader shall apply for a new certificate to continue rice export business.

5. A new certificate in replacement of a to-be-expired one shall be granted as follows:

a/ At least 30 (thirty) days before a certificate expires, a trader shall submit a dossier of application for a new certificate to the Ministry of Industry and Trade. A dossier comprises:

- The papers specified in Clause 2 of this Article.
- The original certificate. When the original certificate is lost, damaged or destroyed, the trader shall make a written explanation clearly stating the reason.
- A report on rice export business made according to the form provided in Appendix VI to this Decree.

b/ The time limit for consideration and grant of a new certificate complies with Clause 3 of this Article.

Article 7. Re-grant and modification of certificates

1. The Ministry of Industry and Trade shall consider and re-grant or modify a certificate when:

a/ There is a change in the certificate's contents. b/ The certificate is lost, damaged or destroyed.

2. A dossier of application for re-grant or modification of a certificate comprises:

a/ An application made according to the form provided in Appendix III to this Decree.

b/ The original certificate. When the original certificate is lost, damaged or destroyed, the trader shall make a written explanation clearly stating the reason.

c/ Documents related to changes in the certificate's contents, for the case defined at Point a, Clause 1 of this Article.

3. The time limit for consideration and re-grant or modification of a certificate is 15 (fifteen) working days after receiving a complete and valid dossier. In case of refusal, the Ministry of Industry and Trade shall issue a written reply clearly stating the reason.

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4. The validity of a re-granted or modified certificate under Clause 1 of this Article is the same as that of the previously granted certificate. Article 8. Revocation of certificates

1. The Ministry of Industry and Trade shall consider and revoke a certificate when:

a/ The trader possessing the certificate requests such revocation. b/ The trader is dissolved or bankrupt under law. c/ The trader has its business registration certificate or enterprise registration certificate or investment certificate revoked.

d/ The trader fails to export rice for 12 (twelve) consecutive months, unless the trader has announced business suspension under law. e/ The trader fails to maintain the business conditions specified at Points b and c, Clause 1, Article 4 of this Decree during its business operation. f/ The trader commits any of the violations specified in Clauses 1 thru 5, Article 26 of this Decree.

g/ The trader commits recidivism under Point c, Clause 3, Article 27 of this Decree.

2. The Ministry of Industry and Trade may only consider and grant a new certificate to a violating trader that is handled under Point e, Clause 1 of this Article, past the following time limits:

a/ 12 (twelve) months after the issuance of the certificate revocation decision, for a trader committing a violation for the first time. b/ 36 (thirty six) months after the issuance of the certificate revocation decision, for a trader committing a violation for the second time onward or committing 2 (two) or more violations for the first time.

3. The grant of new certificates to traders subject to certificate revocation complies with Article 6 of this Decree.

The grant of a new certificate to a trader subject to certificate revocation under Point f, Clause 1 of this Article must comply with the time limits defined in Clause 2 of this Article.

4. In addition to cases subject to certificate revocation under this Decree, rice exporters may have their certificates revoked under other legal documents promulgated by competent state agencies. Article 9. Fees for grant, re-grant and modification of certificates Applicants for grant, re-grant and modification of certificates are not required to pay any fees.

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Chapter III

RICE EXPORT ADMINISTRATION

Article 10. Objectives and principles of rice export administration The administration of rice export must adhere to the following objectives and principles:

1. Increase of commodity rice sale and assurance of interests of rice growers under current policy.

2. Balance of export and domestic consumption; contribution to the valorization of domestic rice prices.

3. Fulfillment of international commitments; assurance of efficient export.

Article 11. Balance of commodity rice sources for export 1. Annually, the Ministry of Agriculture and Rural Development shall assume the prime responsibility for, and coordinate with provincial-level People's Committees in, balancing domestic needs for rice and announcing in the fourth quarter commodity rice sources for export in the subsequent planning year; and update and notify the Ministry of Industry and Trade and the Vietnam Food Association of crop-based production, output and categories of rice in the year.

2. Rice export shall be administered based on commodity rice sources planned for annual export under Clause 1 of this Article. Article 12. Circulation reserves

Rice exporters shall regularly maintain a circulation reserve equal to at least 10% (ten percent) of their rice exports of the previous 6 (six) months.

Article 13. Procurement of commodity rice for export

1. Rice exporters shall notify their rice procurement points to provincial-level People's Committees and make public these points; and post up buying prices based on commodity rice quality and categories to facilitate farmers' direct sale.

2. For procurement of commodity rice from other traders or processors, those traders and processors shall associate and organize themselves into a stable system for compliance with Clause 1 of this Article. 3. Traders are encouraged to procure commodity rice under contracts signed with producers according to current state policy on procurement of commodity farm produce under contracts.

4. Traders procuring commodity rice under this Article may take export credit loans under current regulations.

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Article 14. Regulation of prices of commodity rice for export 1. Principles of regulation

To regulate market prices of commodity rice for export based on the average directed price of paddy for each crop, which is determined and announced under this Article to guarantee profits for rice growers under current policy (below referred to as directed paddy price). 2. Determination and announcement of the directed paddy price a/ The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Agriculture and Rural Development in, promulgating regulations on and guiding methods to survey and determine the production cost and calculate the cost price of commodity paddy as

the basis for provincial-level People's Committees to determine and announce the estimated average cost price of paddy in their provinces or cities from the beginning of each crop in the year.

Based on the estimated average cost price for each crop announced by provincial-level People's Committees, the Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Agriculture and Rural Development in, examining, reviewing and determining the average cost price of paddy for each crop in the entire production sector.

b/ Based on the average cost price estimated for each crop, the Ministry of Finance shall determine and announce the directed paddy price at the beginning of a crop as the basis for regulating market prices of commodity rice to guarantee the average profit for rice growers under current policy. 3. Regulation mechanism

a/ When the market price of commodity rice is equal to or higher than the directed price of rice, the State makes no interventions.

b/ When the market price of commodity rice is lower than the directed paddy price, the Ministry of Agriculture and Rural Development shall assume the prime responsibility for, and coordinate with the Ministry of Finance, the Ministry of Industry and Trade, the State Bank of Vietnam and the Vietnam Food Association in, proposing the Prime Minister to consider and take specific measures to keep the market price of commodity rice not lower than the directed paddy price while ensuring efficient rice export.

Article 15. Valorization of domestic rice prices

1. Provincial-level People's Committees shall assume the prime responsibility for, and coordinate with the Ministry of Industry and Trade and the Ministry of Agriculture and Rural Development in, directing rice

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exporters in their localities in organizing rice procurement and distribution networks to stabilize the domestic market; and inspect the procurement of commodity rice under this Decree.

2. When the domestic rice price is higher than the limit currently prescribed by law, the Ministry of Industry and Trade shall assume the prime responsibility for, and coordinate with provincial-level People's Committees and the Vietnam Food Association in, pursuant to the current law on rice price valorization and the Prime

Minister's direction, guiding rice exporters in promptly supplying their rice circulation reserves for the domestic market.

3. Rice exporters shall participate in price valorization and may have arising expenses offset under competent state agencies' guidance. 4. Measures to valorize rice prices shall be announced and applied under current law.

Article 16. Performance of contracts on centralized rice export 1. A contract on centralized rice export is the one signed under agreement between a competent agency of the Vietnamese government and a foreign government or foreign territory, or the one signed under the Prime Minister's direction.

2. The Ministry of Industry and Trade shall assume the prime responsibility for, and coordinate with the Ministry of Finance, the Ministry of Agriculture and Rural Development and the Vietnam Food Association in, elaborating mechanisms and criteria for designation of traders to sign and perform centralized contracts, and direct the performance of these contracts.

3. A trader signing and performing a centralized contract shall directly export 20% (twenty percent) of the rice volume stated in the contract. Based on the criteria specified in Clause 4 of this Article and the Ministry of Industry and Trade's regulations, the Vietnam Food Association shall allocate the remaining 80% (eighty percent) of the rice volume stated in the contract to other traders for entrusted export.

4. Rice export volume under a centralized contract shall be allocated to traders for entrusted export based on the following criteria: a/ Traders' direct export performance in the previous 6 (six) months. b/ Responsibilities for rice delivery under centralized contracts previously assigned to traders.

c/ Traders' available volume of rice.

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d/ Traders' rice procurement performance as directed by competent agencies and organizations.

5. Pursuant to this Decree, the Ministry of Industry and Trade shall promulgate regulations guiding contracts on centralized rice export and handle violations related to the negotiation, signing and performance of contracts on rice export to markets with centralized contracts. Article 17. Registration of rice export contracts

1. Pursuant to this Decree, the Ministry of Industry and Trade shall promulgate regulations on registration of rice export contracts for the Vietnam Food Association to register rice export contracts. 2. Within 3 (three) working days after a rice export contract is signed, a trader shall submit a dossier under the Ministry of Industry and Trade's regulations to the Vietnam Food Association for registration of such contract. In case of having plausible reasons, this time limit may be extended for not more than 10 (ten) working days.

3. A trader is liable for the accuracy of the registered contract's information; may only deliver goods after the contract is registered under regulations; and shall produce the registered export contract to a customs office when clearing export procedures.

4. Within 2 (two) working days after receiving a trader's valid registration dossier, the Vietnam Food Association shall register the trader's contract under the Ministry of Industry and Trade's regulations if the trader fully satisfies the criteria specified in Clause 1, Article 18 of this Decree. In case of refusal, within 2 (two) working days after receiving a trader's registration dossier, the Vietnam Food Association shall issue a written reply clearly stating the reason.

Article 18. Criteria for registration of rice export contracts 1. A trader with a certificate may register a rice export contract when fully satisfying the following criteria:

a/ The export price under the contract is not lower than the floor export rice price announced under Article 19 of this Decree.

b/ The trader has an available rice volume equal to at least 50% (fifty percent) of the export volume under the registered contract, excluding the regular rice reserve for circulation under Article 12 of this Decree. c/ The trader complies with regulations on centralized rice export contracts promulgated by the Ministry of Industry and Trade in pursuance to this Decree.

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2. Contract registration priority is given to traders fully satisfying the criteria specified in Clause 1 of this Article that procure rice directly from rice producers under farm produce sale contracts according to current state policy.

Article 19. Floor export price of rice

1. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Industry and Trade, the Ministry of Agriculture and Rural Development, provincial-level People's Committees with high commodity rice output and the Vietnam Food Association in, guiding methods to determine the floor export price of rice on the following principles:

a/ Conformity with domestic and world market developments. b/ Conformity with the announced directed paddy price and domestic purchase price of commodity rice, and business costs and profits of rice exporters.

2. Based on the Ministry of Finance's guidance, the Vietnam Food Association shall announce the floor export price of rice in each period as a basis for the signing and registration of export contracts.

3. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Industry and Trade in, inspecting and supervising the Vietnam Food Association in announcing the floor export price of rice under this Decree.

Article 20. Statistics and reporting on export contract registration 1. The Vietnam Food Association shall make statistics on and update rice volumes, value, categories, markets, customers, exporters, and number of

contracts registered daily, and submit weekly, monthly, quarterly and annual or irregular reports upon request to the Ministry of Industry and Trade, the Ministry of Finance and the Ministry of Agriculture and Rural Development.

Periodical reports shall be also sent to provincial-level People's Committees of localities with commodity rice exports. 2. The Vietnam Food Association shall promptly report abnormal developments in the registration of export contracts to concerned ministries and sectors for timely settlement.

Article 21. Rice export duties

Rice export duties shall be imposed under the tax law.

Article 22. Assurance of objectives and principles of rice export administration

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To assure the objectives and principles of rice export administration and based on actual requirements for export administration, the Prime Minister shall consider

and adjust rice export activities at the proposal of the Ministers of Industry and Trade; Agriculture and Rural Development; and Finance and the Vietnam Food Association.

Chapter IV

RESPONSIBILITIES OF STATE AGENCIES AND CONCERNED ORGANIZATIONS AND INDIVIDUALS

Article 23. Responsibilities of ministries, sectors and provincial-level People's Committees

In addition to the responsibilities defined in this Decree and other current laws, the Ministries of Industry and Trade; Agriculture and Rural Development; and Finance, the State Bank of Vietnam and provincial-level People's Committees of localities with commodity rice exports have the following responsibilities:

1. The Ministry of Industry and Trade

a/ To proactively seek and expand rice export markets under centralized contracts, negotiate with countries with import demands, and sign memoranda of understanding on rice export with other countries or territories.

b/ To inspect traders in meeting business conditions; to coordinate with competent agencies and organizations in inspecting, detecting and handling violations of regulations on rice export business; to settle complaints and denunciations and handle violations of regulations on rice export business according to its competence.

c/ To assume the prime responsibility for, and coordinate with concerned ministries and sectors, provincial-level People's Committees and the Vietnam Food Association in, administering rice export on the principles laid down in this Decree.

2. The Ministry of Agriculture and Rural Development a/ To uniformly direct localities in elaborating and implementing master plans on commodity rice zones; to guide farmers in intensively growing quality and high yield rice varieties; applying scientific and technological advances to rice production and processing; and improving the Vietnamese rice brand in the market.

b/ To assume the prime responsibility for, and coordinate with provincial-level People's Committees and the Vietnam Food Association in, monitoring production and rice output to balance rice sources for export; to

assume the prime responsibility for, and coordinate with ministries, sectors, localities, the Vietnam Food Association and state food corporations in, guaranteeing national food security, stabilizing the domestic market and meeting the objectives and principles of rice export administration under this Decree.

c/ To coordinate with provincial-level People's Committees of localities with commodity rice exports in directing the direct procurement of rice from producers under current policy and this Decree.

d/ To plan on the system of rice warehouses and mills; to promulgate general regulations on rice warehouses and mills and guide their application nationwide from May 1, 2011.

3. The Ministry of Finance

a/ To promulgate according to its competence or propose the Government or the Prime Minister to promulgate policies and regulations on investment credit and export credit for traders building, expanding or modernizing rice warehouses and mills, and rice exporters.

b/ To assume the prime responsibility for, and coordinate with concerned ministries, sectors and localities in, taking rice price valorization measures under current law.

c/ To direct the General Department of Customs in reviewing and monthly reporting on rice export volumes, prices, markets and performance of each rice exporter to the Ministry of Finance, the Ministry of Industry and Trade, the Ministry of Agriculture and Rural Development, the Government Office and the Vietnam Food Association.

4. The State Bank of Vietnam

To direct commercial banks in proactively balancing and ensuring funds for borrowers to procure commodity rice under planning according to this Decree.

5. Provincial-level People's Committees of localities with commodity rice exports

a/ To elaborate and organize the implementation of master plans on paddy production development, ensuring the variety structure, to direct the provision of supplies and farming techniques and improvement of rice quality to meet market demands; to inspect rice production, circulation and sale in their localities; to

manage and organize the implementation of master plans on rice warehouse and mill systems in their localities; to direct the procurement of rice directly from producers and under contracts signed with producers according to current state policy.

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b/ To report regularly or upon request by the Prime Minister or concerned ministries and sectors on commodity rice yield, categories and inventories and expected rice productivity and yield in their localities for rice export administration.

c/ To direct provincial-level Departments of Finance; Agriculture and Rural Development; and Industry and Trade in conducting surveys on production cost and cost price of paddy of each crop in their localities under this Decree and the Ministry of Finance's specific guidance; to direct, inspect and supervise rice exporters in their localities in observing regulations and the direction of competent agencies and organizations under this Decree. d/ To mobilize local organizations and people to produce rice under planning and general orientations of the State to develop production and raise the efficiency of rice production, trading and export.

Article 24. Responsibilities of the Vietnam Food Association In addition to its functions and tasks under current law, the Vietnam Food Association has the following specific responsibilities:

1. To coordinate with provincial-level People's Committees in directing and guiding rice exporters in procuring rice under contracts signed with producers according to current state policy.

2. To coordinate with competent agencies in inspecting and detecting violations of regulations on rice export business and propose competent agencies to handle these violations.

3. To coordinate with ministries, sectors and localities in directing and guiding traders in procuring commodity rice to maintain compulsory circulation reserves for market stabilization under this Decree. 4. To set up and maintain the operation of a website on rice supply and demand in domestic and overseas markets, importers, prices and commercial forecast of rice, and information on rice export and sale. 5. To proactively seek and expand rice export markets; to guide its members in proactively seeking, negotiating and signing export contracts to increase rice export efficiency.

6. To submit weekly, monthly and quarterly reports on purchase rice prices; export

rice prices; and rice circulation reserves of rice exporters to the Ministry of Finance, the Ministry of Industry and Trade, the Ministry of Agriculture and Rural Development, the Government Office and People's Committees of Mekong River delta provinces and centrally run cities.

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7. To promptly report to concerned ministries and sectors on arising problems according to its assigned functions and tasks and propose handling measures.

Article 25. Reporting responsibilities of traders

Rice exporters shall comply with reporting regulations as follows: 1. Reporting on rice procurement, purchase prices, temporary storage and reserve and signing and performance of rice export contracts quarterly, annually and at the request of the Ministry of Industry and Trade, the Ministry of Finance, the Ministry of Agriculture and Rural Development, the Vietnam Food Association or provincial-level People's Committees and Industry and Trade Departments of localities in which they are headquartered and their rice warehouses and mills are based. Periodical reports shall be made according to the form provided in Appendix VI to this Decree.

2. Promptly reporting in writing to the Ministry of Industry and Trade and provincial-level Industry and Trade Departments when failing to satisfy the conditions on rice warehouses and mills specified in Article 4 of this Decree or no longer having certificates due to loss, damage or destruction, clearly stating the reason.

Chapter V

VIOLATIONS AND THEIR HANDLING Article 26. Violations in rice export business

1. Untruthfully declaring rice warehouses and mills or committing other frauds to obtain a certificate.
2. Forging, erasing or modifying a certificate.
3. Failing to comply or improperly complying with the direction and administration of competent agencies and organizations under Article 15 of this Decree.

4. Speculating rice to manipulate the market, causing rice price fluctuations in the market; forcing growers to sell rice at low prices or committing other acts in the course of rice export causing damage to rice growers. 5. Failing to maintain rice reserves for circulation under Article 12 of this Decree.

6. Fraudulently declaring export prices or available rice volumes or committing other frauds to be eligible for rice export contract registration; failing to register rice export contracts under regulations.

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7. Forging documents or committing other frauds to receive priority in export contract registration and assignment to perform centralized contracts.

8. Bidding or making transactions for contracts on rice export directly or indirectly to markets with centralized rice export contracts in violation of regulations and the direction of competent state agencies. 9. Untruthfully reporting or failing to report under Article 25 of this Decree.

Article 27. Handling of violations in rice export business 1. Violators of regulations on rice export business under this Decree shall, depending on the nature and severity of their violations, be disciplined, administratively sanctioned or examined for penal liability, and pay compensation under law if causing damage.

2. In addition to being handled under law, rice exporters violating this Decree shall be handled under Clauses 3 and 4 of this Article or have their certificates revoked under Article 8 of this Decree.

3. Traders committing any of the violations defined in Clauses 6 thru 9, Article 26 of this Decree shall be suspended from rice export contract registration as follows:

a/ Traders that commit violations for the first time shall be suspended from rice export contract registration for 3 (three) months.

b/ Within 12 (twelve) months after being suspended from export contract registration for 3 (three) months, traders that commit recidivism shall be suspended from rice export contract registration for 6 (six) months, not to mention the time of previous suspension from export contract registration. c/ Within 12 (twelve) months after being suspended from export contract registration for 6 (six) months, traders that commit recidivism shall have their certificates revoked by the Ministry of Industry and Trade. 4. The Ministry of Industry and Trade shall

consider and apply measures to

handle violators of this Decree under this Decree and relevant laws at the written proposal of provincial-level People's Committees and Industry or Trade Departments, the Vietnam Food Association or other agencies or organizations.

Chapter VI

IMPLEMENTATION PROVISIONS Article 28. Transitional provisions

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1. Within 9 (nine) months after the effective date of this Decree, traders without a certificate may continue their rice export business. From October 1, 2011, traders without a certificate may not conduct rice export business.

2. Foreign-invested traders engaged in rice production and export before the effective date of this Decree may further operate under their licenses. 3. Within 1 (one) year after the expiration of the transitional period specified in Clause 1 of this Article, traders may hire rice warehouses and mills meeting the business conditions specified at Points b and c, Clause 1, and Clause 2, Article 4 of this Decree;

The Ministry of Industry and Trade shall assume the prime responsibility for, and coordinate with the Ministry of Agriculture and Rural Development in, specifically guiding the hiring of rice warehouses and mills.

Article 29. Effect

1. This Decree takes effect on January 1, 2011.

2. To annul Clause 1, Article 10 of the Government's Decree No. 12/2006/ND-CP of January 23, 2006, detailing the Commercial Law regarding international goods trading and goods agency, trading, subcontract production and transit with foreign parties, and previous guiding documents which are contrary to this Decree.

Article 30. Organization of implementation and implementation responsibilities

1. Based on specific responsibilities assigned to them under this Decree and other relevant laws, the Ministry of Industry and Trade, the Ministry of Finance, the Ministry of Agriculture and Rural Development and the State Bank of Vietnam shall guide the implementation of this Decree. 2. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, chairpersons of provincial-

level People's Committees and the chairperson of the Vietnam Food Association shall implement this Decree.

On behalf of the Government Prime Minister

NGUYEN TAN DUNG

Notes: All the appendices mentioned in this Decree are not printed herein.

