

**GOVERNMENT**

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**SOCIALIST REPUBLIC OF VIETNAM**

**Independence – Freedom – Happiness**

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No. 16/2023/ND-CP

*Hanoi, April 25, 2023*

## **DECREE**

**MANAGEMENT AND OPERATION OF ENTERPRISES DIRECTLY SERVING NATIONAL DEFENCE AND SECURITY FUNCTIONS, AND ENTERPRISES SERVING BOTH BUSINESS AND NATIONAL DEFENCE, SECURITY FUNCTIONS; AMENDMENTS TO POINT G OF CLAUSE 1 OF ARTICLE 23 IN GOVERNMENT’S DECREE NO. 47/2021/ND-CP DATED APRIL 1, 2021, ELABORATING ON IMPLEMENTATION OF SEVERAL ARTICLES OF LAW ON ENTERPRISES**

*Pursuant to the Law on Government Organization dated June 19, 2015; the Law on Amendments and Supplements to certain Articles of the Law on Government Organization and the Law on Local Government Organization dated November 22, 2019;*

*Pursuant to the Law on Enterprises dated June 17, 2020;*

*Pursuant to the Law on Amendments and Supplements to certain Articles of the Law on Public Investment, the Law on Public-Private Partnership Investment, the Law on Investment, the Law on Housing, the Law on Bidding, the Law on Electricity, the Law on Enterprises, the Law on Special Excise Duties, and the Law on Civil Judgment Enforcement, dated January 11, 2022;*

*Upon the request of the Minister of Planning and Investment;*

*The Government promulgates the Decree on management and operation of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence, security functions; amendments to point g of clause 1 of Article 23 in the Government’s Decree No. 47/2021/ND-CP dated April 1, 2021, elaborating on implementation of several articles of the Law on Enterprises.*

### **Chapter I**

#### **GENERAL PROVISIONS**

##### **Article 1. Scope of application**

1. This Decree provides for management and operation of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence, security functions, that are state-owned enterprises, or limited liability companies of which charter capital is wholly owned by state enterprises defined in clause 2 of Article 88 in the Law on Enterprises; amendments to point g of clause 1 of Article 23 in the Government’s Decree No.

47/2021/ND-CP dated April 1, 2021, elaborating on implementation of several Articles of the Law on Enterprises regarding disclosure of information by state enterprises.

2. Institution, merger, consolidation, split-up, split-off, dissolution, bankruptcy and other actions related to management and operation of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence and security functions that are not specified in this Decree shall be subject to the regulatory provisions of the Law on Enterprises, the Law on Management and Use of State Capital invested in Production and Business at Enterprises, and other instructional documents on implementation thereof.

## **Article 2. Subjects of application**

1. State enterprises specified in Article 88 in the Law on Enterprises.
2. Enterprises directly serving national defence and security functions that are specified in Article 3 herein.
3. Enterprises serving both business and national defence and security functions that are specified in Article 4 herein.
4. Entities and persons involved in the process of management, operation, inspection and supervision of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence and security functions; the procedure of disclosure of information by state enterprises.

## **Article 3. Enterprises directly serving national defence and security functions**

To qualify as an enterprise directly serving national defence and security functions, an enterprise must satisfy all of the conditions mentioned hereunder:

1. It may be:
  - a) A single-member limited liability company with its charter capital wholly owned by the State that is controlled by the Ministry of National Defence or the Ministry of Public Security;
  - b) A single-member limited liability company with its charter capital wholly owned by an enterprise specified in point a of clause 1 above; or
  - c) A multiple-member limited liability company with its charter capital wholly owned by single-member limited liability companies with their charter capital wholly owned by the State, including at least a company that is defined in point a of clause 1 of this Article.
2. Its business line or sector and location conform to regulations laid down in the Appendix pertaining to the List of business lines, sectors or locations of direct support for national defence and security activities to this Decree.

3. It is assigned directly by the Ministry of National Defence or the Ministry of Public Security, or by the competent body or the managing body immediately under the Ministry of National Defence, the Ministry of Public Security, or by its parent company that is an enterprise with its charter capital wholly owned by the State under the control of the Ministry of National Defence or the Ministry of Public Security, to produce and supply national defence and security products and services, and to perform national defence and security tasks through use of funding of the state budget or other enterprises according to investment and establishment objectives.

#### **Article 4. Enterprises serving both business and national defence and security functions**

To qualify as an enterprise serving both business and national defence and security functions, an enterprise must satisfy all of the conditions mentioned hereunder:

1. It is an enterprise with a half of its charter capital owned by the State, or its total voting share held by the Ministry of National Defence or the Ministry of Public Security that acts as the representative of state ownership interest in the enterprise.

2. It is assigned directly by the Ministry of National Defence or the Ministry of Public Security, or by the competent body or the managing body under the Ministry of National Defence or the Ministry of Public Security, to produce and supply national defence and security products and services; to perform national defence and security tasks with the objective of meeting regular or irregular national defence or security tasks; to execute investment projects associated with national defence secrets, important national defence missions, or investment projects located in areas of a crucial national defence and security value.

## **Chapter II**

### **MANAGEMENT AND OPERATION OF ENTERPRISES DIRECTLY SERVING NATIONAL DEFENCE AND SECURITY FUNCTIONS, AND ENTERPRISES SERVING BOTH BUSINESS AND NATIONAL DEFENCE AND SECURITY FUNCTIONS**

#### **Article 5. Rights and obligations of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence and security functions**

1. An enterprise directly serving national defence and security functions shall have the rights and obligations specified in Article 9 in the Law on Enterprises, and in the following regulations:

a) Fully receiving resources and investments in charter capital to carry out its national defence and security assignments from the Ministry of National Defence or the Ministry of Public Security.

b) Using allocated resources in order to perform production and business tasks (in addition to national defence and security tasks) when meeting the following conditions:

Such use is accepted or approved in writing by the Ministry of National Defence or the Ministry of Public Security;

Its business serves as a purposeful supplement with the aim of supporting fulfillment of national defence and security tasks, or promoting the capacity for and efficiency in use of assets;

Such use neither causes any reduction in the capacity to carry out national defence and security assignments nor has impacts on completion of thereof;

Obligations to pay taxes that are defined in laws need to be fulfilled.

c) Managing resources allocated for fulfillment of national defence and security tasks in accordance with regulations in force.

d) Complying with laws and regulatory provisions of the Ministry of National Defence or the Ministry of Public Security regarding international cooperation when building links with foreign entities or persons to perform national defence and security tasks.

dd) Complying with decisions of the Ministry of National Defence or the Ministry of Public Security to transfer its capital shares or assets intended for national defence and security tasks to perform national defence and security tasks of another enterprise when necessary as provided in laws.

2. An enterprise serving both business and national defence and security functions shall have the rights and obligations specified in Article 9 in the Law on Enterprises, and in the following regulations:

a) Managing resources allocated for fulfillment of both business and national defence and security tasks in accordance with regulations in force.

b) Complying with laws and regulatory provisions of the Ministry of National Defence or the Ministry of Public Security regarding international cooperation when building links with foreign entities or persons to perform both business and national defence and security tasks.

## **Article 6. Organization structures and executive tiles of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence and security functions**

1. Organization structures of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence and security functions, shall be as defined in the Law on Enterprises and regulatory provisions of relevant laws.

2. Standards, conditions and procedures for appointment, discharge, dismissal, rewarding or disciplining of executives, controllers or chiefs of control boards of enterprises directly serving national defence and security functions shall be as defined in laws in force and instructions of the Ministry of National Defence or the Ministry of Public Security.

3. Standards, conditions and procedures for appointment, discharge, dismissal, rewarding or disciplining of executives, controllers, chiefs of control boards, or representatives of state capital shares invested in enterprises serving both business and national defence and security functions shall be as defined in laws in force and instructions of the Ministry of National Defence or the Ministry of Public Security.

**Article 7. Policies applied to enterprises directly serving national defence and security functions, and their employees**

1. Enterprises directly serving national defence and security functions may apply the following policies:

a) Receiving incentives related to land rents, land use fees and levies imposed on plots that they are authorized to manage and use for national defence and security tasks in accordance with laws on land, taxes and other relevant laws.

b) Receiving the State funding and other resources to meet normed expenditures defined in laws, including those on military equipment for officers, professional soldiers, defense workers, defense officers, non-commissioned officers, public security workers, and cipher workers; maneuvers, combat training, reserve training; defense and security work, defence support work, military-civilian relations. Where the state budget funding is not sufficient enough to meet these expenditures, any expenditure exceeding the state budget funding shall be counted as the deductible from the income subject to corporate income tax in accordance with Law on Corporate Income Tax and instructional documents thereof; shall not be taken into account as a factor in the performance evaluation or corporate rating process under the Government's regulations.

c) Receiving the State funding and other resources to finance expenditures on maintenance, repair and operation of production lines and equipment, and repair of defense and security products during the period of temporary suspension of production of defense and security products according to plans and tasks assigned or orders placed directly by the Ministry of National Defense or the Ministry of Public Security, or by specialized agencies or managing bodies immediately under the Ministry of National Defense or the Ministry of Public Security.

d) Receiving the State funding and other resources used for supporting operation of 02 bonus and welfare funds which are as much as 02 months' pay of employees if an enterprise does not have enough budget to support these funds.

dd) Receiving the State funding and other resources intended to finance expenditures on operation of kindergartens and education affairs in areas without schools under the public education system; health expenditures in areas where sick bays remain due to special conditions; or expenditures on operation of kindergartens and sick bays in localities where continued operation of sick bays is necessary according to decisions of the Ministry of National Defense or the Ministry of Public Security.

e) Carrying out the depreciation of fixed assets, including production lines, and the repair of weapons, military equipment, infrastructure and other dedicated and special assets needed for national defense and security tasks under the guidance of the Ministry of Finance.

2. Employees of enterprises directly serving national defence and security functions may have access to the following policies:

a) Wages and salaries of employees who are officers, professional soldiers, defense workers, defense officers, non-commissioned officers, public security workers, and cipher personnel shall be calculated in accordance with regulations on compensation policies for officers, professional soldiers, defense workers, defense officers, non-commissioned officers, public security workers, cipher workers, and based on labor productivity and annual business results of each enterprise

b) With regard to an employee that is injured or dies on duty, if he/she fully meets the prescribed conditions and standards of revolutionary contributors, he/she shall be considered and certified as a revolutionary contributor in accordance with the regulatory provisions of laws on preferential treatment for revolutionary contributors; if an employee suffers an occupational accident, he/she may be considered to be eligible for occupational accident benefits according to the regulatory provisions of labor law.

c) The State shall allocate funds to ensure payment of wages, salaries and social insurance premiums for officers, professional soldiers, defense workers, defense officers, public security workers and cipher personnel during the pre-retirement period; to pay expenses for demobilization, discharge, and job termination according to the policies in force; to support payment of wages and salaries to employees on the payroll working at production lines and repairing defense and security products during the period of temporary shutdown according to plans and tasks assigned or orders placed directly by the Ministry of National Defense or the Ministry of Public Security, or by specialized agencies or managing bodies immediately under the Ministry of National Defense or the Ministry of Public Security.

#### **Article 8. Policies applied to enterprises serving both business and national defence, security functions, and their employees**

1. Receiving incentives related to land rents, land use fees and levies imposed on plots that they are authorized to manage and use for national defence and security tasks in accordance with laws on land, taxes and other relevant laws.

2. Receiving the State funding and other resources to meet the prescribed normed expenditures, including annual expenditures on military equipment; expenditures on demobilization or discharge from military service, and termination of work according to the current policies applied to officers and professional soldiers, defense workers, defense officers, non-commissioned officers, public security workers, cipher personnel; expenditures on payment of wages, salaries, social insurance premiums before retirement according to the current pension policies applied to officers, professional soldiers, defense workers, defense officers, public security workers, public security workers, and cipher personnel.

Enterprises may count their operating expenses, and expenditures set as support for military, national defense and security activities, and military-civilian relations according to plans and tasks assigned directly by the Ministry of National Defense or the Ministry of Public Security, or by specialized agencies or managing bodies immediately under the Ministry of National Defense or the Ministry of Public Security, as the deductibles from the income subject to the corporate income tax according to the regulatory provisions of the Law on Corporate Income Tax, and instructional documents thereof.

3. Wages and salaries of employees who are officers, professional soldiers, defense workers, defense officers, non-commissioned officers, public security workers, and cipher personnel shall be calculated in accordance with regulations on compensation policies for officers, professional soldiers, defense workers, defense officers, non-commissioned officers, public security workers, cipher workers, and based on labor productivity and annual business results of each enterprise.

4. With regard to an employee that is injured or dies on duty, if he/she fully meets the prescribed conditions and standards of revolutionary contributors, he/she shall be considered and certified as a revolutionary contributor in accordance with the regulatory provisions of laws on preferential treatment for revolutionary contributors; if an employee suffers an occupational accident, he/she may be considered to be eligible for occupational accident benefits according to the regulatory provisions of labor law.

### **Chapter III**

#### **GRANT OR RE-GRANT OF RECOGNITION, MANAGEMENT AND SUPERVISION OF ENTERPRISES DIRECTLY SERVING NATIONAL DEFENCE AND SECURITY FUNCTIONS; AND ENTERPRISES SERVING BOTH BUSINESS AND NATIONAL DEFENCE AND SECURITY FUNCTIONS**

##### **Article 9. Grant or re-grant of recognition of enterprises directly serving national defence and security functions**

1. The Prime Minister shall decide to grant or re-grant recognition of enterprises directly serving national defense and security functions at the request of the Ministry of National Defense or the Ministry of Public Security, and according to the result of appraisal conducted by the Ministry of Planning and Investment on a five-yearly basis.

2. Procedures for grant or re-grant of recognition of enterprises directly serving national defence and security functions shall be regulated as follows:

a) The Ministry of National Defense or the Ministry of Public Security checks whether enterprises satisfy the conditions specified in Article 3 of this Decree to prepare application dossiers for approval for grant or re-grant of recognition of enterprises directly serving national defense and security functions with respect to enterprises that apply for recognition as enterprises directly serving national defense and security functions for the first time within 01 year from the effective date of this Decree, and defense and security enterprises that are required to apply for re-grant of recognition within 06 months before the period due for completion of procedures for

re-grant of recognition; sends 05 sets of application dossier for approval for grant or re-grant of recognition of enterprises directly serving national defense and security functions specified in Article 11 of this Decree to the Ministry of Planning and Investment for its appraisal.

b) Ministry of Planning and Investment takes charge of consulting with the Ministry of Finance from the date of receipt of a complete dossier. The Ministry of Finance and/or other ministries give comments within the scope of their functions and tasks within 15 working days after receiving the request for comments from the Ministry of Planning and Investment;

c) The Ministry of Planning and Investment gives its post-appraisal opinions on the application for approval for grant or re-grant of recognition of enterprises directly serving national defense and security functions, and sends them through to the Ministry of National Defense or the Ministry of Public Security within 10 working days of receipt of comments from involved entities. Where there is any conflict between comments on an application for approval for grant or re-grant of recognition of the enterprise directly serving national defense and security functions, the Ministry of Planning and Investment will hold a meeting with involved entities to finalize the appraisal result;

d) The Ministry of National Defense or the Ministry of Public Security takes actions to respond accordingly to the appraisal results obtained from the Ministry of Planning and Investment, perfects the application dossier for submission to the Prime Minister to seek his approval for grant or re-grant of recognition of enterprises directly serving national defense and security functions.

3. Newly established enterprises that satisfy the conditions specified in Article 3 of this Decree are enterprises directly serving national defense and security functions and are not required to apply for recognition of enterprises directly serving national defense and security functions as prescribed in clause 2 of this Article. The Prime Minister's written approval of the policy or decision on establishment of a new enterprise shall replace the decision on recognition of an enterprise directly serving national defense and security functions.

4. The Ministry of National Defense or the Ministry of Public Security shall seek the Prime Minister's decision to remove the recognized enterprise that has no longer been assigned or given orders to manufacture and supply national defence and security products and services from the list of enterprises directly serving national defense and security functions after consulting with the Ministry of Planning and Investment.

5. If a single-member limited liability company in which the state ownership interest is held by the Ministry of National Defense or the Ministry of Public Security that acts as the representative of the state ownership interest in enterprises does not qualify for grant or re-grant of recognition as an enterprise directly serving national defense and security functions, the re-arrangement or re-organization thereof prescribed in laws is required.

**Article 10. Grant or re-grant of recognition of enterprises serving both business and national defence, security functions**



1. Minister of National Defence or Minister of Public Security shall decide to grant or re-grant recognition of enterprises serving both business and national defense, security functions in consultation with the Ministry of Finance or the Ministry of Planning and Investment on a five-yearly basis.

2. Procedures for grant or re-grant of recognition of enterprises serving both business and national defence, security functions shall be regulated as follows:

a) Within 01 year from the effective date of this Decree, and 06 months before the period due for re-grant of recognition of enterprises serving business and national defense, security functions, an enterprise with more than 50% of charter capital or voting shares that are held by the Ministry of National Defense or the Ministry of Public Security that is authorized to exercise the right to represent the state ownership interest prepare a dossier of application for grant or re-grant of recognition of the enterprise serving both business and national defense, security functions; sends 03 sets of dossiers of application for approval for grant or re-grant of recognition of the enterprise serving both business and national defense, security functions specified in Article 11 of this Decree to the Ministry of National Defense or the Ministry of Public Security.

b) Ministry of National Defence or Ministry of Public Security takes charge of consulting with Ministry of Planning and Investment, or Ministry of Finance from the date of receipt of the complete dossier of application. Ministry of Finance and/or Ministry of Planning and Investment give comments within the scope of their functions and tasks within 15 working days after receiving the request for comments from Ministry of National Defence or Ministry of Public Security.

c) Ministry of National Defence or Ministry of Public Security considers deciding to grant or re-grant recognition of the enterprise serving business and national defence, security functions.

3. Ministry of National Defense or Ministry of Public Security shall decide to remove the recognized enterprise that fails to meet all the conditions specified in Article 4 of this Decree from the list of enterprises serving both business and national defence, security functions.

**Article 11. Application dossiers for grant or re-grant of recognition of enterprises directly serving national defence and security functions; and enterprises serving both business and national defence and security functions**

An application dossier for grant or re-grant of recognition of enterprises directly serving national defence and security functions; and enterprises serving both business and national defence and security functions, shall include:

1. Company's name; business line, sector and location of operation of the enterprise; defense and security products, services and tasks assigned by the Ministry of National Defense, the Ministry of Public Security, or the parent company with 100% of charter capital held by the State under the management of the Ministry of National Defense or the Ministry of Public Security within 5 years until submission of application for approval.

2. Reporting of the actual operation of the enterprise within 5 years until submission of application for consideration of approval; provision of data on charter capital, equity, after-tax profit, payment into the state budget, total liabilities, total number of employees..., information on the assigned land.

3. Reporting of actual condition of production and supply of national defense and security products, services and tasks assigned by or performed under the mandate from the Ministry of National Defense, the Ministry of Public Security, or the parent company with 100% of charter capital held by the State under the management of the Ministry of National Defense or the Ministry of Public Security within 5 years until submission of application for approval.

4. Development objectives and plans of the enterprise in the next 5 years from the time of application for approval.

5. Other matters related to grant or re-grant of recognition of enterprises directly serving national defense and security functions, and enterprises serving both business and national defense, security functions (if any); written documents and materials related to national defense and security tasks assigned by or performed under the mandate from the Ministry of National Defense or the Ministry of Public Security; or the parent company with 100% of charter capital held by the State under the management of the Ministry of National Defense or the Ministry of Public Security; competent authorities or managing bodies immediately under the Ministry of National Defense or the Ministry of Public Security.

**Article 12. Assignment of task of production and supply, or ordering of national defence and security products and services; inspection and supervision of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence and security functions**

1. Assignment of task of production and supply, or ordering of national defence and security products and services of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence and security functions; prices, unit prices or costs of production and supply of national defence and security products, services, and tasks shall conform to the guidance of the Ministry of National Defence or the Ministry of Public Security.

2. The Ministry of National Defense or the Ministry of Public Security shall inspect and supervise enterprises directly serving national defense and security functions, and enterprises serving both business and national defense, security functions under their delegated authority according to current regulations, and instructions of the Ministry of National Defense or the Ministry of Public Security.

Before August 31 each year, the Ministry of National Defense or the Ministry of Public Security shall send the Prime Minister, the Ministry of Planning and Investment and the Ministry of Finance a review report on performance of enterprises directly serving national defense and security functions, and enterprises serving both business and national defense, security functions under their management in the preceding year, including such information as production and

business results; production and supply of defense and security products and services and tasks; results of implementation of policies applied to enterprises and employees at enterprises directly serving national defense and security functions, and enterprises serving both business and national defense, security functions prescribed in this Decree.

## **Chapter IV**

### **DISCLOSURE OF INFORMATION OF STATE ENTERPRISES**

#### **Article 13. Disclosure of information of state enterprises**

Amending point g of clause 1 of Article 23 in the Government's Decree No. 47/2021/ND-CP dated April 1, 2021, elaborating on several Articles of the Law on Enterprises as follows:

“The mid-year financial statement, including the financial statement of the parent company and the consolidated financial statement (if any); these documents must be disclosed before July 31”.

#### **Article 14. Disclosure of information of state enterprises that are enterprises directly serving national defence and security functions**

1. Contents of the periodic report and disclosure of information, including:

a) Basic updates on the company and the company's charter prescribed in point a of clause 1 of Article 23 in the Decree No. 47/2021/ND-CP.

b) Summary reporting on financial situation and business results in the preceding year, including: Charter capital, total asset, financial investment, liabilities, equity; total revenue and income, total before-tax profit recorded in the accounting book, after-CIT profit, tax and other payables to the State; average income of employees.

2. Before June 30 every year, enterprises directly serving national defense and security functions that are single-member limited liability companies with 100% of their charter capital owned by the Ministry of National Defense or the Ministry of Public Security shall be responsible for making reports and disclosing information as prescribed in clause 1 of this Article, and posting updated electronic forms on the Enterprise Portal prescribed in the Decree No. 47/2021/ND-CP; concurrently, sending disclosure reports to the owner's representative agencies for their publication on the Website/Portal of these representative agencies as prescribed in clause 2 of Article 25 in the Decree No. 47/2021/ND-CP.

## **Chapter V**

### **IMPLEMENTATION PROVISIONS**

#### **Article 15. Entry into force and grandfather clauses**

1. This Decree is entering into force as from the signature date.

2. This Decree shall replace and annul regulations on national defence enterprises laid down in clause 1 of Article 1, clause 2 of Article 2, Article 13 through Article 19, clause 1 of Article 23, clause 3 of Article 30, clause 3 of Article 34, clause 1 and 2 of Article 35 in the Decree No. 47/2021/ND-CP.

3. Enterprises that have been granted or re-granted recognition as defense and security enterprises according to the regulatory provisions of the Government's Decree No. 93/2015/ND-CP dated October 15, 2015 on organization, management and operation of defense and security enterprises shall implement the policies applicable to enterprises and employees at enterprises directly serving national defense and security functions specified in this Decree until the expiry date of 3 years from the issuance date of decision on grant or re-grant of recognition of defense and security enterprises. Enterprises that have been granted or re-granted recognition as defense and security enterprises according to the regulatory provisions of the Decree No. 47/2021/ND-CP shall implement the policies applicable to enterprises and employees at enterprises directly serving national defense and security functions specified in this Decree until the expiry date of 5 years from the issuance date of decision on grant or re-grant of recognition of defense and security enterprises.

#### **Article 16. Implementation responsibilities**

1. The Ministry of Finance shall take charge of, and cooperate with the Ministry of Labor, War Invalids and Social Affairs, and the Ministry of Public Security in, providing guidance on the implementation of financial support from the state budget specified in point b, c, d, dd and e of clause 1 of Article 7 in this Decree.

2. The Ministry of National Defense and the Ministry of Public Security shall provide guidance on the implementation of the reporting, information disclosure, inspection and supervision regime for enterprises directly serving national defense and security functions, and enterprises serving both business and national defense, security functions; standards, conditions and procedures for appointment, dismissal, discharge, rewarding and disciplining of executives, controllers, and heads of the Control Boards of enterprises directly serving national defense and security functions, and executives, controllers, Heads of the Control Boards, representatives of the state capital portion invested in enterprises serving both business and national defense, security functions; assignment of task and ordering of production and supply of products and services by enterprises; prices, unit prices or costs of production and supply of defense and security products and services and tasks specified in this Decree.

3. The Ministry of Planning and Investment shall be responsible for monitoring and evaluating the implementation of the regulatory provisions of this Decree.

4. Entities and persons involved in the process of management and operation of enterprises directly serving national defence and security functions, and enterprises serving both business and national defence, security functions; procedures for disclosure of information by state enterprises shall be responsible for enforcing this Decree.

**FOR THE GOVERNMENT  
PP. PRIME MINISTER  
DEPUTY PRIME MINISTER**

**Le Minh Khai**

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