

**REQUIRED SUPPORTING DOCUMENTS APPLICABLE TO FOREIGN CURRENCY  
(FCY) TRANSACTION UNDER DECREE 160/2006/ND-CP**

No.	Transaction types	Required documents
<b>A</b>	<b>DOMESTIC FCY REMITTANCE VIA CURRENT ACCOUNT</b>	
1.	Resident organization entitles to perform FCY internal capital transfer between a legal entity and its dependent accounting unit and vice versa	Evidence to determine the relationship between a legal entity and its dependent accounting unit and vice versa: <ul style="list-style-type: none"> <li>• Business License OR</li> <li>• Tax Code application form with the confirmation of tax Officer (receiving date with chop and signature of authoriser) OR</li> <li>• Confirmation from Tax Department.</li> </ul>
2.	Resident/ Non-resident who are entitled to make capital contribution in foreign currency for performing foreign investment project in Vietnam	<ul style="list-style-type: none"> <li>• Investment License</li> <li>• Company Charter (where necessary) or Board of Resolution</li> <li>• Clear narrative to ensure the transferred amount is the capital injection</li> </ul>
3.	Resident entitled to receive the payment in foreign currency transferred under the export, import entrust contract.	<ul style="list-style-type: none"> <li>• Sale contract</li> <li>• Entrusting contract</li> <li>• Commercial invoice</li> <li>• Customs Declaration (with 3 parties as above)</li> </ul>
4.	Resident organization engages in insurance service trading, entitled to receive foreign currency transferred by the insurance buyer for goods and services which are required to take part in reinsurance in foreign country	<ul style="list-style-type: none"> <li>• Insurance contract</li> <li>• Invoice or debit note</li> <li>• Reinsurance contract with foreign party related</li> </ul>
5.	Non-residents, residents being foreigners who are entitled to receive salary, bonus and allowances in foreign currency from the residents, non-residents being organizations	<ul style="list-style-type: none"> <li>• Labour contract OR</li> <li>• Salary sheet signed by the employer's legal representative clearly state the range of monthly salary (and bonus/allowance if any). Most updated Collective Labour Agreement (if any) certified by Legal Representative where allowance package indicated is acceptable.</li> </ul>
6.	Non-residents who are entitled to make foreign currency transfer to another non-resident or make payment to the resident for the export of goods and services	<p><b><u>Case 1: Transactions between Non-residents and Non-residents (both are off-shore organization or embassies)</u></b></p> <ul style="list-style-type: none"> <li>• 1. No supporting documents are required.</li> <li>• 2. Clear narrative of payment instruction is required</li> </ul> <p><b><u>Case 2: Transactions from Non-residents to Residents</u></b></p> <ul style="list-style-type: none"> <li>• Sale contract</li> <li>• Commercial invoice</li> <li>• Customs Declaration (for goods)</li> </ul>
7.	Payments from EPZ companies	<p><b><u>Case 1:</u></b></p> <ul style="list-style-type: none"> <li>• EPZ Business licence</li> <li>• Related contract and or Invoices: for the following purposes: Salary payment, Electricity, Water, Telephone charge, Rental</li> </ul> <p><b><u>Case 2: payment/ Receipt of import / export purpose:</u></b></p> <ul style="list-style-type: none"> <li>• EPZ Business Licence</li> <li>• Contract or purchase order</li> <li>• Commercial Invoice</li> </ul>

		<ul style="list-style-type: none"> <li>• Customs declaration.</li> </ul>
8.	<p>Residents being domestic contractors, foreign contractors who are entitled to receive the payment in foreign currency transferred from the major investor, major contractor for making payment, and remittance to abroad;</p> <p>* Major investor can transfer FCY to major contractor</p> <p>* Major contractor can transfer FCY to sub-contractor</p>	<ul style="list-style-type: none"> <li>• License for the implementation of tendered projects (required for construction contractor)</li> <li>• (Sub) Contractor Contract</li> <li>• Invoice OR Debit note</li> <li>• Certification of the investor on the entire or partly completion of the tendered contract or equivalent document according to the conditions of payment stated in contract.</li> <li>• Evidences of their actual and legal demand for making payment to abroad (Purchase contract)</li> </ul>
<b>B</b>	<b>OVERSEAS OUTWARD REMITTANCE VIA CURRENT ACCOUNT</b>	
1.	Payment for imported goods	<p><b><u>Case 1: Advance Payment</u></b></p> <ul style="list-style-type: none"> <li>• Contract/Purchase order</li> <li>• Commercial Invoice (if any)</li> <li>• Standing undertaking letter stating that Customs declaration shall be submitted after completion of the transaction</li> </ul> <p><b><u>Case 2: Payment after goods receipt</u></b></p> <ul style="list-style-type: none"> <li>• Contract or Purchase order or Commercial Invoice</li> <li>• Customs Declaration</li> </ul>
2.	Payment for imported services	<ul style="list-style-type: none"> <li>• Contract or Purchase order</li> <li>• Commercial Invoice</li> </ul>
3.	Payment for goods imported or exported on the spot (Xuất nhập khẩu tại chỗ)	<ul style="list-style-type: none"> <li>• Sales/Purchase contract with foreign trader, clearly stating that goods are delivered in Vietnam and name and address of enterprise in charge of delivery/receive</li> <li>• Customs Declaration for goods exported or imported on the spot HQ/2002-TC</li> <li>• Commercial Invoice</li> </ul>
4.	Payment for imported goods which are not physically imported into Vietnam territory (Chuyển khẩu)	<ul style="list-style-type: none"> <li>• Good import contract / Purchase order</li> <li>• Good export contract</li> <li>• Commercial Invoice</li> <li>• Bill of Lading to prove the good import</li> <li>• Undertaking letter stating that sales of exported goods within contract term will be transferred to Payer's Bank</li> </ul>
5.	Entrust Agent (not being the importer) making payment to exporter and consignee is the importer	<p><b><u>Case 1: Goods is imported to Vietnam</u></b></p> <ul style="list-style-type: none"> <li>• Purchase/Sales contract between Entrust Agent, importer and exporter stating that importer is the consignee</li> <li>• Invoice</li> <li>• Customs declaration (mention three parties)</li> </ul> <p><b><u>Case 2: Goods is not imported to Vietnam and Trading Company is resident</u></b></p> <ul style="list-style-type: none"> <li>• Purchase/Sales contract between Entrust Agent, importer and exporter stating that importer is the consignee</li> <li>• Invoice</li> <li>• Bill of Lading</li> </ul> <p><b><u>Case 3: Goods is not imported to Vietnam and</u></b></p>

		<p><b><u>Trading Company is non-resident</u></b></p> <ul style="list-style-type: none"> <li>• No supporting document</li> <li>• Clear narrative</li> </ul>
6.	Payment for registration fee for international conference	<ul style="list-style-type: none"> <li>• Debit note or request for payment issued by organizing institution</li> <li>• Application Form / Registration form /Conference Invitation/Decision to send staff to attend international conference</li> </ul>
7.	Payment of salary, allowance, bonus to expatriate's own account	<ul style="list-style-type: none"> <li>• Labour contract OR Equivalent legal document</li> </ul>
8.	Payment for Technology/ royalty transfer	<ul style="list-style-type: none"> <li>• Technology Transfer Agreement or Copy Right/ Trade Mark License / Agreement</li> <li>• Invoice/ Request for payment</li> <li>• Approval issued by competent authority for technology/royalty transfer ( applied only for technology/royalty limited to transfer)</li> </ul>
9.	Transfer fees, expenditure for the establishment and operation of representative offices abroad	<ul style="list-style-type: none"> <li>• Overseas Representative office license issued by Vietnamese licensing body</li> <li>• License issued by relevant authority of the host country</li> <li>• State Bank of Vietnam (SBV) approval to open an overseas foreign currency account in case the fund is transferred to account of Representative Office abroad</li> <li>• Special document related to the expenditure for Representative Office (if any)</li> </ul>
10.	Payment to Head Office of Representative office for selling/ liquidation assets/ remaining balance when it closes	<ul style="list-style-type: none"> <li>• Representative office closure approval by competent authorities</li> <li>• Sales contract (if any)</li> <li>• MOF invoice (if any)</li> </ul>
11.	Income repatriation of foreign contractors	<ul style="list-style-type: none"> <li>• License for the implementation of tendered projects (required for construction contractor)</li> <li>• Contract/Sub-contract agreement</li> <li>• Certification of the investor on the entire or partly completion of tendered contract.</li> <li>• Documents evidencing the Tax clearance as appropriate</li> </ul>
12.	Transfer fund from our bank to another bank to pay L/C	<ul style="list-style-type: none"> <li>• Letter of Credit (LC)</li> <li>• New bill settlement advice issued by L/C Issuing bank.</li> <li>• Undertaking Letter for deferment of MT202</li> <li>• MT202 evidencing that the receiving bank(s) remitted the funds out to be submitted after 5 working days.</li> </ul>
13.	Resident Enterprise pay interest, principal and related expenses of offshore short-term loan	<ul style="list-style-type: none"> <li>• Loan Agreement (Original or Original Sighted by authorised SCB staff or Notarised Copy)</li> <li>• Interest calculation sheet</li> <li>• In case principal is partial paid, schedule of principal payment or Loan Agreement Supplement duly signed need to be submitted or Early Repayment Request</li> <li>• Credit advice evidencing loan released to customer's bank account or Loan Advice from offshore bank or bank statement showing the incoming for funds from offshore loan or Undertaking Letter for not paying</li> </ul>

		principle to foreign Lender before (in case of short term loan was credited to another Bank) - Original
14.	Off-shore Short-term loan drawdown	<ul style="list-style-type: none"> <li>• Business license / Investment Licence issued by Vietnamese licensing body.</li> <li>• Short-term loan contract- (original contract must be seen by the bank)</li> </ul>
<b>C</b>	<b>OVERSEAS OUTWARD REMITTANCE VIA CAPITAL ACCOUNT</b>	
1.	Resident Enterprise pay interest , principal and related expenses of offshore medium/long-term loan	<ul style="list-style-type: none"> <li>• Loan Agreement with schedule of interest and principal payment (Original or Original Sighted by authorised our bank staff or Notarised Copy)</li> <li>• State Bank of Vietnam Approval for long and medium term loan (&gt;1 year)</li> <li>• Credit advice / Bank statement evidencing loan released or Confirmation from Ben bank for fund received.</li> </ul>
2.	Reduction of chartered capital, direct invested capital	<ul style="list-style-type: none"> <li>• Amended Business/ Investment License</li> <li>• Board of Resolution regarding the reduction of capital</li> </ul>
3.	Repatriate direct invested capital after project completion <b>* To Head Office only</b>	<ul style="list-style-type: none"> <li>• Decision on the closure of the company issued by Licensing body</li> <li>• Board of Resolution on the termination</li> <li>• Document evidencing Tax completion</li> </ul>
4.	Annual profit remittance	<ul style="list-style-type: none"> <li>• Business License</li> <li>• Resolution of Board Management on profit sharing</li> <li>• The latest Audited Financial Statement</li> <li>• Letter informing of profit repatriation with receipt Stamp by Tax Dept over 07 days OR Annual Tax return to Tax Office indicating profit repatriation which is certified &amp; sealed by Tax Office.</li> </ul>
5.	Capital transfer from existing investor/shareholder to a new offshore purchaser(s)	<ul style="list-style-type: none"> <li>• Share sale/purchase agreement</li> <li>• Amended business Licence/Investment Certificate/Notification of Shareholder changes by DPI (For: Ltd Co.; JSC changing Founding Share Holder within 3 years since establishment)</li> <li>• Board Resolution approving this share sales/purchase</li> <li>• Tax clearance stating that the transaction has completed all tax obligations.</li> </ul>
<b>D</b>	<b>OVERSEAS INWARD REMITTANCE VIA CAPITAL ACCOUNT</b>	
1.	Direct Investment from overseas: Charter Capital contribution	<ul style="list-style-type: none"> <li>• Investment license issued by Vietnamese licensing body</li> <li>• Amendment Investment License if there is any change in capital amount or investor name.</li> </ul>
2.	Medium/Long-term loan drawdown (above 1 year)	<ul style="list-style-type: none"> <li>• Medium / Long - term loan contract (Original or Original Sighted by our bank authorised staff or Notarised Copy )</li> <li>• State Bank of Vietnam Approval for Medium/Long - term loan (original must be seen by the bank)</li> <li>• State Bank of Vietnam Approval for any change of</li> </ul>

		loan contract
3.	Receive income generated from <u>direct overseas investment</u> to capital account in foreign currency for overseas investment.	<ul style="list-style-type: none"> <li>• License to invest abroad granted by Vietnam regulator.</li> <li>• Investment License granted by licensing body of the host country Note: Waive (1)&amp;(2) if those licenses have been submitted when opening FCY capital account for the purpose of investing abroad;</li> <li>• State Bank of Vietnam Approval for overseas capital contribution schedule</li> <li>• Tax clearance or similar certificate from tax authority of the host country. Vietnam investor should repatriate profit back to Vietnam within 6 months from this tax clearance date, otherwise State Bank of Vietnam Approval is required.</li> </ul>

**REQUIRED SUPPORTING DOCUMENTS APPLICABLE TO LOCAL CURRENCY (VND)  
TRANSACTION UNDER DECREE 03/2004/TT-NHNN**

1	Purchase or sell the existing shares which belong to founding shareholder(s) within 3 years from the date of licence issued	<ul style="list-style-type: none"> <li>• Purchase/Sales contract</li> <li>• Board of Resolution (if any) <u>or</u> Share Certificate <u>or</u> Share Transferring Certificate certified by the Company <u>or</u> Confirmation Letter of the share number hold by seller issued by the Company</li> <li>• Trading code copy</li> </ul>
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