

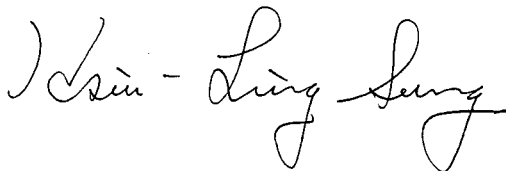
## RECORDS OF DISCUSSION

In the light of the Memorandum of Understanding (MOU) on the cooperation between the Taipei Economic and Cultural Office in Hanoi (TECO) and the Vietnam Economic and Cultural Office in Taipei (VECO) (hereinafter "the Sides") signed on 8<sup>th</sup> September 2011; both Sides agreed on the areas of cooperation, based on the action plan to be implemented in 2013, as attached.

For the purpose of facilitating the overall supervision of the management of the cooperation projects to be carried out as agreed by the two Sides under the MOU, the two sides hereby designate the Director General of the Department of International Fiscal Affairs of the Ministry of Finance of Taiwan and the Director General of the International Cooperation Department of the Ministry of Finance of Vietnam as coordinators of the related projects of their respective sides.

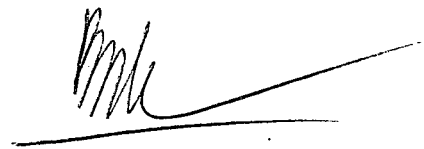
*This Record of Discussion was written and signed at Hanoi, on 28<sup>th</sup> March, 2013.*

For the Taipei Economic and Cultural  
Office in Hanoi  
(TECO)



SUNG HSIU-LING  
Director General of the Department of  
International Fiscal Affairs,  
Ministry of Finance of Taiwan

For the Vietnam Economic and  
Cultural Office in Taipei  
(VECO)



NGUYEN THI BICH  
Director General of the International  
Cooperation Department,  
Ministry of Finance of Vietnam

**ACTION PLAN DRAFT IN 2013**  
Based on MOU signed by TECO and VECO

| Time  | Activities  | Content   | Liabilities  |  |
|-------|---|---|--|--|
|       |   |   | Fiscal authority of TECO – MOFT  | Fiscal authority of VECO – MOFV  |
| March | Visit to Vietnam of the delegation of the MOFT led by the Director General of the Department of International Fiscal Affairs (DIFA), MOFT | - Discussion and signing of the 2013 Action Plan to implement the MOU   | - Coverage of international traveling costs, insurance fees and other related costs  | - Arranging meetings with relevant units<br>- Coverage of the MOFT Delegation for the expenses of accommodations, meals and local transportation |
| May   | Visit to Taiwan of the delegation of the MOFV   | - Sharing of experiences in the areas of (i) public asset management; (ii) public reserves and (iii) legal matters (dispute treatment, institute proceedings for the lawsuit at international lawcourt in the field of tax and customs) | - Arranging meetings with relevant units<br>- Coverage of the MOFV Delegation for the expenses of accommodations, meals and local transportation | - Coverage of international traveling costs, insurance fees and other related costs  |
| July  | Visit to Vietnam of the delegation of the MOFT led by the Minister or Deputy Minister   | - Organization of bilateral ministerial level meetings between the MOFT and MOFV<br>- Sharing of experiences in the areas of macroeconomic and fiscal policy and promotion of the cooperative relationship between the two Ministries   | - Coverage of international traveling costs, insurance fees and other related costs  | - Arranging meetings with relevant units<br>- Coverage of the MOFT Delegation for the expenses of accommodations, meals and local transportation |

*Min. Ling Sang*

|          |  |   |  |   |
|----------|--|---|--|---|
| November | Visit to Taiwan of the MOFV Delegation led by the Director General of the International Cooperation Department (ICD), MOFV | <ul style="list-style-type: none"> <li>- Sharing of experiences in the areas of tax modernization and the other mutual matters;</li> <li>- Discussing and signing of the 2014 Action Plan to implement the MOU</li> </ul> | <ul style="list-style-type: none"> <li>- Arranging meetings with relevant units</li> <li>- Coverage of the MOFV Delegation for the expenses of accommodations, meals and local transportation</li> </ul> | <ul style="list-style-type: none"> <li>- Coverage of international traveling costs, insurance fees and other related costs</li> </ul> |
|----------|--|---|--|---|

Note:

VECO: Vietnam Economic and Cultural Office in Taipei

TECO: Taiwan Economic and Cultural Office in Hanoi

MOFT - Ministry of Finance of Taiwan; MOFV - Ministry of Finance of Vietnam;

The delegation of the MOFT - the MOFT Delegation; the delegation of the MOFV - the MOFV Delegation.

*Hsiu-Ling  
Sung*

*TS*