

BOOKLET

SUPPORTING DOCUMENT REQUIREMENT FOR FOREIGN EXCHANGE TRANSACTIONS

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This BOOKLET is issued by The Bank of Tokyo-Mitsubishi UFJ, Ltd. - Ho Chi Minh City Branch and The Bank of Tokyo-Mitsubishi UFJ, Ltd. - Hanoi Branch (following individually referred to as "the Bank"). We issue this BOOKLET based on relevant Laws and Regulations issued by the State Authorities of Vietnam.

A. DOMESTIC TRANSACTIONS

No.	Transaction Types (Applied for both inward and outward remittance excepting otherwise specification)	Required Supporting Documents
1	Residents being entities with legal person status are allowed to transfer Internal capital in foreign currency between their accounts with accounts of their dependent units that have no legal person status and vice versa	<ul style="list-style-type: none"> * Enterprise Registration Certificate (<i>established under Enterprise Laws 2014</i>) OR Investment Certificate (<i>established under Enterprise Laws 2005</i>) of legal unit; * Establishment license of Branch in Vietnam
2	Residents are allowed to contribute capital in foreign currency by transfer in order to perform foreign investment projects in Vietnam	<ul style="list-style-type: none"> * Investment Registration Certificate and Enterprise Registration Certificate
3	Resident entitled to receive the payment in foreign currency transferred under the export, import entrustment contract.	<ul style="list-style-type: none"> * Entrustment contract * VAT Invoice * Bill of Lading
4	Domestic/Foreign Contractor receive payment in foreign currency from Investor/Main Contractor via international bidding for payment of expense in oversea.	<p>(1) If the Payer or the Payee is Foreign Investor/Contractor, the Bidding Dossiers are not required. The Bidding Dossiers are required in case the Payer and Payee are Domestic Investor/Contractors.</p> <p>(2)</p> <ul style="list-style-type: none"> * Payee is Domestic Contractor: <ul style="list-style-type: none"> - Contractor contract - VAT Invoice issued by Payee to Payer - Commercial invoice issued by foreign party - Foreign sales contract. - Customs Declaration for goods * Payee is Foreign Contractor: <ul style="list-style-type: none"> - Contractor contract - VAT Invoice issued by Payee to Payer - Commercial invoice issued by foreign party - Foreign sales contract OR the Pricing Documents (HỒ sơ báo giá) in the Bidding Dossiers mentioned the expenses for overseas payment. - Customs Declaration for goods

No.	Transaction Types (Applied for both inward and outward remittance excepting otherwise specification)	Required Supporting Documents
5	Domestic/Foreign Contractor receive payment in foreign currency from Investor/Main Contractor via bidding of oil and gas for payment of expense in oversea.	<ul style="list-style-type: none"> * Contractor contract * VAT Invoice issued by Contractor * The Letter of Award for Bidding * Contract between Contractor and overseas party * Commercial invoice issued by overseas party * Customs Declaration for goods
6	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"> * Insurance contract * Invoice OR debit note * Reinsurance contract with foreign party * Invoice OR debit note from foreign party
7	Export Processing Enterprise ("EPE") makes payment to Non-EPE for GOODS purchasing	<ul style="list-style-type: none"> * VAT Invoice for GOODS * <u>In case of payment in advance:</u> <ul style="list-style-type: none"> - Contract/ Purchase Order of Goods signed by both parties; - VAT Invoice is required if Payment in advance of 100% of contract value.
8	EPE makes payment to EPE for GOODS/SERVICES	<ul style="list-style-type: none"> * VAT Invoice for GOODS/ SERVICES * <u>In case of payment in advance:</u> <ul style="list-style-type: none"> - Contract/ Purchase Order signed by both parties - VAT Invoice is required if Payment in advance of 100% of contract value.
9	Non-residents, residents being foreigners who are entitled to receive salary, bonus and allowances in foreign currency from the residents, nonresidents being organizations	<ul style="list-style-type: none"> * Labour contract; OR * Certificate under our bank's form; OR * Payroll sheet with sufficient information signed by Legal Representative <p>Note: Passport is required if the omission of nationality or payee has Vietnamese name.</p>
10	Non-residents make foreign currency transfer to another non-resident	Document relating to legal underline transaction
11	Non-residents make foreign currency payment to the resident for supplying export of goods and services to non-residents	<ul style="list-style-type: none"> * Sale contract * Commercial invoice * Customs Declaration (for goods)
12	Foreign currency cash withdrawal (for corporate customer only)	<ul style="list-style-type: none"> * Original ID/ Passport of person receiving cash withdrawal * Letter of authorization (POA) to person receiving cash * Evidence if customer has: <ul style="list-style-type: none"> (1) Staff is going to oversea business trip (before departure): <ul style="list-style-type: none"> - Assigment letter of the company indicating estimated expenses and/or Request for cash withdrawal for overseas business trip (as per Bank's form). - Photocopy of passport of the staff(s) assigned going abroad. - Photocopy of Visa, where applicable. - Photocopy of Air ticket. (2) Salary/Bonus/Allowance payment to expatriate staff: documents required as stated at A. Item 9

No.	Transaction Types <i>(Applied for both inward and outward remittance excepting otherwise specification)</i>	Required Supporting Documents
13	Foreign currency cash deposit <i>(For Individual customer)</i>	* Immigration Declaration valid within 60 days from the date stated on the Immigration Declaration which confirmation of the Border Customs on the amount of the foreign currency in cash carried into the country.
14	Non-residents, residents being foreigners who are entitled to receive reimbursement for overseas travel expenses (as allowance) in foreign currency from the residents, non-residents being organizations	* Certificate under our bank's form OR Company's internal claim form with sufficient information (with attachment of voucher evidence if any) * Passport * Air tickets OR Boarding passes (travel by air) OR Emigration & Immigration stamps of Customs (travel by road) * Visa (if required by destination country)
15	Non-residents receive reimbursement of deposit in VND from resident.	* Deposit Contract * Liquidation of the contract * Debit/Credit Advise, Payment order of deposit transfer
16	Non-residents have income in VND from assets liquidation	* Sales contract * VAT Invoice (provided by tax office) * Tax declaration / finalization.
17	Non-residents being indirect Investors receive dividend in VND from unlisted company	* Notice of dividend distribution. * Evidence indicates that the number of shares those the non-residents own at the time of receipt of dividend.
18	Non-resident being indirect Investors have income in VND from the sale of shares	* Certificate of the securities company on the amount, the time of the sale of shares, income tax from the sale of shares.

B. OVERSEAS OUTWARD/INWARD REMITTANCE

I. Overseas Outward Remittance

No.	Transaction Types	Required Supporting Documents
1	Payment for imported goods from overseas to VN	<p>(1) Advance payment:</p> <ul style="list-style-type: none"> * Sales contract with advance payment term * Invoice/debit note (if any) * Commitment letter for presenting Customs Declaration/Invoice later <p>(2) Payment requested when goods have been already shipped but Customs Declaration has not been cleared:</p> <ul style="list-style-type: none"> * Sales contract * Invoice * Ocean/Airway Bill of Lading * Commitment letter for presenting Customs Declaration later <p>(3) Payment requested after clearance of goods:</p> <ul style="list-style-type: none"> * Invoice * Custom Declaration * Sale contract if necessary
2	Payment for imported services	<ul style="list-style-type: none"> * Service contract * Invoice/Debit note
3	Payment for goods imported or exported on the spot	<ul style="list-style-type: none"> * Sales/Purchase contract with foreign trader, clearly stating that goods are delivered in Vietnam and name and address of enterprise in charge of delivery/receipt * Customs Declaration for goods exported or imported on the spot * Commercial Invoice
4	Transfer fees, expenditure for the establishment and operation of representative offices abroad	<ul style="list-style-type: none"> * Overseas Representative office license issued by Vietnamese authority * License issued by relevant authority of the host country * 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 * Documents evidencing the expenditure for Representative Office (if any)
5	Transfer to Head Office of representative office for selling/liquidation assets (#) and account balance when closing its representative office	<ul style="list-style-type: none"> * Representative office closure approval by competent authorities * Evidence for obligations completion (tax, insurance for employee) * Contract with other parties to liquidate assets (applicable for (#)) * Invoice after tax (applicable for (#)) * Credit advice evidencing the revenues from assets liquidation (applicable for (#))
6	Re-transfer of the remaining unused amount of the investment fund for pre-establishment expenses by foreign investors	<ul style="list-style-type: none"> * Evidence for incoming funds which was transferred to offshore account opened in Vietnam by the foreign investor (such as credit advice) * Evidence of payment for expenses from the off-shore account relating to pre-establishment activities (such as: VAT invoice...)
7	Repayment of offshore loan in conversion from pre-establishment expenses by foreign invested enterprises	<ul style="list-style-type: none"> * Evidence for incoming funds which was transferred to offshore account opened in Vietnam by the foreign investor. * Evidence of payment for expenses from the off-shore account relating to pre-establishment activities (such as: VAT invoice...) * Loan agreement between foreign investor and its subsidiary (after establishment) with expression that conversion pre-establishment expenses into loan * State Bank of Vietnam letter of off-shore loan registration (if loan term is medium -long term). * Invoice / Debit note (for payment of interest and any fees relating to the loan if any)

No.	Transaction Types	Required Supporting Documents
8	Resident Enterprise make repayment for medium/long-term offshore loans in the form of deferred payment for imported goods	<ul style="list-style-type: none"> * Invoice, Contract, Customs Declaration. * Commitment letter to strictly comply with the SBV's report regime on the status of off-shore borrowing and repayment * Copy of latest report sent to SBV on offshore loan status (if any) <p><i>Note: Purpose of remittance "repayment of medium/long term offshore loan" is required in the remittance Application</i></p>
9	Resident Enterprise make repayment of principal and payment of interest, fees relating the offshore short-term loan (up to 1 year)	<ul style="list-style-type: none"> * Short-term offshore loan contract * Invoice / Debit note <p><i>Note: Purpose of remittance including No. and Date of Offshore Loan Contract is required in the remittance Application</i></p>
10	Resident Enterprise make repayment of principal and payment of interest, fees relating the offshore medium and long-term loan (over 1 year)	<ul style="list-style-type: none"> * State Bank of Vietnam certificate letter of offshore loan registration * Medium/long-term offshore loan contract * Invoice / Debit note <p><i>Note: Purpose of remittance including No. and Date of Offshore Loan Contract is required in the remittance Application</i></p>
11	Profit remittance to overseas	<ul style="list-style-type: none"> * Investment Registration Certificate/ Enterprise Registration Certificate and its amendments (if necessary) * Decision, minute of Member Council (Ltd Company with 2 and more members)/ General Meeting of Shareholder (joint stock company)/ Company Owner (Ltd Company with one member) on profit division * The Audited Financial Statement(s) * Declaration of tax finalization (with acknowledge receipt by Tax Dept). * Notice on profit remittance with acknowledge receipt stamp of the Tax Dept (dated of 07 days before remittance date) * Document issued by customer to break-down the NET profit amount (if necessary)
12	Payment for capital transfer by Buyer of shares in direct investment to Seller in overseas	<ul style="list-style-type: none"> * Share sale/purchase agreement. * Enterprise registration Certificate AND/OR Investment Certificate of target company who is not the bank's customer * Approval by Department of Planning and Investment on capital contribution, share purchasing of foreign investor (if any) * Decision, minute of Member Council (<i>Ltd Company with 2 and more members</i>)/ General Meeting of Shareholder (<i>joint stock company</i>)/ Company Owner (<i>Ltd Company with one member</i>) approving this share sales/purchase * Tax declaration stating that the transaction has been declared all tax obligations. * Credit advice evidencing capital injected by buyer to the direct investment capital account of target company
13	Outgoing transfer of proceeds from share transfer in indirect investment (<i>for target company is not listed or upcom company</i>)	<ul style="list-style-type: none"> * Share sale/purchase agreement OR Notice for share selling * Board Resolution / Meeting Minute of Management Board approving this share transfer/ share issuance * License of target company * Tax clearance stating that the transaction has completed all tax obligations. * Revised Enterprise Registration Certificate (if any)
14	Individual expatriate transfer of legitimate income to his/her account in oversea	<p><i>Note: purpose of transfer is required in remittance application</i></p>

No.	Transaction Types	Required Supporting Documents
15	Individual expatriate's transfer of outstanding balance of foreign inward remittance	(1) Beneficiary is the remitter himself/herself: no documents required. (2) Beneficiary is an entity: * Contract * Invoice * Customs declaration (if any) <i>Note: purpose of transfer is required in outward remittance application</i>
16	Vietnamese Individual transfer for financial support to his/her overseas family member	* Document evidencing that the Beneficiary is living/studying overseas * Identification/Passport of the remitter * Document evidencing the family relationship. * Invoice / Debit note <i>Note: purpose of transfer is required in outward remittance application</i>
17	Transfer of profit abroad by foreign contractors (project account)	* License for the implementation of tendered projects (required for construction contractor) * Contract/Sub-contract agreement * Invoices / Credit advices evidencing revenue. * Liquidation / Taking over Certification of the investor on the entire or partly completion of tendered contract. * Document issued by customer to break-down the NET profit amount * Documents evidencing the Tax obligation fulfilment

B. OVERSEAS OUTWARD/INWARD REMITTANCE

II. Overseas Inward Remittance

No.	Transaction Types	Required Supporting Documents
1	Resident Enterprise receive disbursement of principal under offshore short-term loan (up to 1 year)	<ul style="list-style-type: none"> * Enterprise registration certificate/Investment registration certificate * Short-term off-shore loan contract <p><i>Note: Purpose of remittance including No. and Date of Offshore Loan Contract is required in the remittance Swift</i></p>
2	Resident Enterprise receive disbursement of principal under offshore medium/long-term loan (over 1 year)	<ul style="list-style-type: none"> * Business registration certificate/Investment registration certificate * State Bank of Vietnam certificate letter of Off-shore loan registration * Medium/long-term Off-shore loan contract <p><i>Note: Purpose of remittance including No. and Date of Offshore Loan Contract is required in the remittance Swift</i></p>
3	Incoming fund for Indirect Investment Capital Account (IICA) (for target company is not listed or upcome company)	<ul style="list-style-type: none"> * Share sale/purchase agreement OR Notice for share selling * Decision, minute of General Meeting of Shareholder approving this share transfer / share issuance * License of target company * Revised Enterprise Registration Certificate (if any)
4	Capital Injection from overseas for charter capital contribution in Direct Investment (DICA maintained with BTMU Vietnam Branches)	<ul style="list-style-type: none"> * Enterprise Registration Certificate and Investment Registration Certificate
5	Capital injection from overseas for increasing of charter capital in Direct Investment (DICA maintained with BTMU Vietnam Branches)	<ul style="list-style-type: none"> * Decision, minute of Member Council (Ltd Company with 2 and more members) / General Meeting of Shareholder (joint stock company) / Company Owner (Ltd Company with one member) on increasing charter capital. * Commitment letter to present Amended Enterprise Registration Certificate later
6	Other inward remittances from overseas	<p><i>Note: Purpose of remittance is required in remittance Swift</i></p> <ul style="list-style-type: none"> * Sales contract and/or other vouchers evidencing for remittance if necessary

C. TRADE SERVICES

No.	Transaction Types	Required Supporting Documents
1	Import L/C Issuance	<ul style="list-style-type: none"> * Sale contract; OR Purchase order OR Proforma invoice. * Import licenses OR permits issued by the competent authorities. * Other documents (if any) base on each particular case.
2	Inward Bills Collection (D/A)	* Customs Declaration must be submitted at settlement time
3	Trade Service Utility "TSU" (for export-import)	Purchase order.
4	Import payment relevant to TSU Payment Service	Document required on the settlement date: <ul style="list-style-type: none"> * Customs Declaration * Commercial invoice.
5	Export TSU Collection	<ul style="list-style-type: none"> * Copy of the Latest Baseline Match Report * Bill of Lading * Invoice * Other documents requested (if any) eg Certificate, Insurance, etc.

D. FOREIGN CURRENCY TRANSACTIONS IN FOREIGN CURRENCY MARKET

No.	Transaction Types	Required Supporting Documents
1	Spot, Forward, Swap transactions	Documents/evidences for underline transaction such as invoice or contract with sufficient information on: * Purpose * Quantity * Currency * Time of payment.
	Note: Spot same day	* Documents are referred to the above parts of A,B,C for each applicable particular transaction.
2	Letter of Guarantee	<p>Name of documents/evidences for underlying transaction required:</p> <ul style="list-style-type: none"> * For bid bond: Application form, tender invitation * For Advance payment bond: Application form, contract * For Performance bond: Application form, contract * For Warranty bond: Application form, contract, completion certificate * For Retention bond: Application form, contract + Additional documents may be required based on each particular case * For the others: Application form, purchase order or contract <p>Content of documents/evidences mentioned with sufficient information on:</p> <ul style="list-style-type: none"> + Purpose + Currency in contract and Letter of Guarantee is the same <p>Other additional documents/evidences may be required based on each particular case</p>

Disclaimer:

* This booklet is used for customer's reference only and its contents may be revised/repealed by new regulation(s) of the State authorities without prior notice.

* Should the customer have different supporting documents, please consult with relevant departments of the Bank for further guidance.

* Depending on the case by case basis, the Bank may request the customer to submit additional supporting documents for further checking purpose.

* The customer is advised to consider your own independent judgment (with the advice from your professional advisers as necessary) with respect to the risks and consequences which may incur from any acts taken by you upon the Bank's guidance provided herein. The Bank would like the customer to take sufficient precautions, give careful consideration, and make decisions based on the customer's own responsibilities.

* The customer shall take full responsibilities on the correctness, truthfulness, genuineness and authenticity of the supporting documents submitted to the Bank and the Bank shall be under no duty to make any further inquiry or verification or requiring substantiating evidence of any kind.

* The Bank shall not be liable for any damages/losses caused directly or indirectly by any errors, fraudulence, omission, negligence or other mistakes made by the customer in relation to the submitted supporting documents and the customer's using of this booklet.