

**THE GOVERNMENT**

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**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

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No. **86**/2013/ND-CP

*Hanoi, 29 July 2013*

## **DECREE**

### **On business in prize-winning electronic games for foreigners**

*Pursuant to Law on Organization of Government dated 25/12/2001;*

*Pursuant to Law on Enterprises dated 29/11/2005;*

*Pursuant to Law on Investment dated 29/11/2005;*

*Pursuant to Law on handling of administrative violations dated 20/06/2012;*

*On implementation of official dispatch No. 257/UBTVQH13-TCNS dated 27/10/2012 of the National Assembly Standing Committee on promulgation of Decree on business in prize-winning electronic games for foreigners;*

*At the proposal of the Minister of Finance;*

*The Government promulgates Decree on business in prize-winning electronic games for foreigners,*

## **Chapter 1**

### **GENERAL PROVISIONS**

#### **Article 1. Scope of regulation and subjects of application**

##### 1. Scope of regulation

This Decree provides for business in, business operation management and handling of administrative violations in business operation of prize-winning electronic games for foreigners on territory of the Socialist Republic of Vietnam.

##### 2. Subjects of application

- a) Enterprises doing business in prize-winning electronic games for foreigners;
- b) Subjects permitted playing and subjects permitted leaving and entering business spots of prize-winning electronic games for foreigners;
- c) The state management agencies with function involving licensing, managing, supervising, examining, inspecting and handling of administrative violation in business operation of prize-winning electronic games for foreigners;
- d) Other organizations and individuals related to business operation of prize-winning electronic games.

#### **Article 2. Interpretation of terms**

In this Decree, the following terms are construed as follows:

1. "Prize-winning electronic games" means games of chance played on prize-winning electronic game machines by players who pay money and may win monetary prizes.

2. “Business in prize-winning electronic games for foreigners” means a conditional business of providing prize-winning games on prize-winning electronic game machines which is licensed by competent state management agencies.
3. “Prize-winning electronic game machine” means a special-use electronic device permitted for use in the business under this Decree for prize-winning games installed therein. The playing process between players and machines is entirely automatic.
4. “Slot machine” means a prize-winning electronic game machine with 3 or more reels on a screen for determining a prize win on a random combination of symbols which stop after each time of spinning and with a fixed payout percentage programmed in the machine.
5. “Facility for doing the business in prize-winning electronic games” (hereinafter called business facility) is a room or a number of rooms in a place licensed by a competent state management agency for business in prize-winning electronic games under this Decree.
6. “Player” means a person eligible for playing prize-winning electronic games at business facilities as defined in Article 9 of this Decree.
7. “Payout percentage” means an average percentage at which winnings are paid out to slot machine players during a certain period of time or on a certain number of spins as designed and set by the manufacturer in the slot machine, or the return-on-bet ratio for other prize-winning electronic games stated in the gamerules.
8. “Business eligibility certificate” means a certificate of eligibility for doing business in prize-winning electronic games granted by the Ministry of Finance to enterprises engaged in the business under this Decree.
9. “Token” means a coin or card used instead of money to serve the organization of prize-winning electronic games and valid for use only within a business facility.

### **Article 3. Principles of business in prize-winning electronic games**

1. The business in prize-winning electronic games is a conditional business subject to strict control by competent state management agencies to assure this business compliant with law.
2. The business in prize-winning electronic games must be associated with main business lines of enterprises in order to promote the development of tourism and ensure security and social order & safety.
3. The organization and participation in prize-winning electronic games must be transparent, objective and honest, and protect the rights and interests of participants.
4. Organizations and individuals involved in the organization and participation in prize-winning electronic games shall fully comply with this Decree and other relevant laws.

### **Article 4. Prohibited acts**

1. Conduct business in prize-winning electronic games without business eligibility certificates.
2. Conduct business in prize-winning electronic games at variance with contents of business eligibility certificates.
3. Tamper, erase, lease, lend or transfer business eligibility certificates.

4. Conduct business in prize-winning electronic games during the period of being deprived the right to use business eligibility certificates or being suspended from doing the business under decisions of competent state management agencies.
5. Let individuals not defined in Article 11 of this Decree enter business facilities in any form and for any reason.
6. Permit or organize direct betting between players based on results of prize-winning electronic games at business facilities.
7. Be fraudulent in the course of organizing or participating in prize-winning electronic games at business facilities.
8. Commit acts affecting security, social order and safety at business facilities.
9. Illegally transfer, lease or lend places for organizing business in prize-winning electronic games.
10. Illegally organize and provide prize-winning electronic games via computer and telecommunications networks and the Internet.
11. Take advantage of the business in prize-winning electronic games to smuggle and transport foreign currencies, gold, silver, gems and precious metals, or conduct money laundering in any form.
12. Certify false prize money amounts, give untruthful certification or ultravires or cause difficulties to players without plausible reasons when giving certification.
13. Other prohibited acts as prescribed by law.

## **Chapter II**

### **ORGANIZATION OF BUSINESS OPERATION OF PRIZE-WINNING ELECTRONIC GAME**

#### **Article 5. Business facilities**

1. Enterprises engaged in business in prize-winning electronic games (below referred to as enterprises) may only organize prize-winning electronic games at a sole business facility stated in the business eligibility certificate.
2. A business facility must be located separately from other business areas of the enterprise and fully satisfy the following conditions:
  - a/ Have separate entrance and exit doors;
  - b/ Have electronic equipment and cameras for constant monitoring and surveillance of all activities in the facility (24/24h). All footages must be fully preserved for at least between 15 and 30 days from the date of recording depending on each position in the facility. In case of necessity, the preservation duration may be longer at the request of competent state management agencies;
  - c/ Have security guards fully equipped for protection, fire and explosion prevention and fighting and emergency exits to assure security and safety in accordance with relevant laws.
  - d/ Post up fully internal rules on entrance in Vietnamese, English and other foreign languages (if any) at easy-to-spot positions at the entrance and exit doors of the facility.

#### **Article 6. Operation time**

1. The business operation time permitted for an enterprise is all days in a year, excluding days on which business operation is banned under decisions of competent state management agencies.
2. An enterprise may suspend its business to meet its management requirements. At least fifteen (15) working days before suspension time, the enterprise shall notify such in writing to the business registry office, provincial-level Department of Finance, Department of Culture, Sports and Tourism, and Tax Department. Such notice must clearly state the time and reason for business suspension and expected time of resumption. In case of changing the expected time of business resumption, the enterprise shall notify the change in writing to these agencies. The enterprise shall post up the notice at its business facility at least 24 hours before business suspension time.
3. In case where state management agency requests for business suspension, the enterprise shall notify players of the time of business suspension as soon as the state management agency announces the decision to request business suspension.

#### **Article 7. Quantity, types and categories of prize-winning electronic games**

1. The number of prize-winning electronic machines specified in the business eligibility certificate is based on the total number of accommodation rooms in the accommodation establishment. For every 5 accommodation rooms, the enterprise is permitted to do business maximally not more than one prize-winning electronic game machine.
2. Enterprises doing business in prize-winning electronic game are permitted to business in kinds of machines, forms of games on prize-winning electronic game machine as prescribed by the Ministry of Finance.

#### **Article 8. Game rules**

1. When putting prize-winning electronic games into business, enterprises shall elaborate game rules suitable to playing methods, payout percentage and particular designs of each type of machine and submit to the Ministry of Finance, provincial-level Department of Finance and Tax Department for monitoring. Game rules must be conformable with law and fully show the following basic content:
  - a/ Description and interpretation of terms of prize-winning electronic games;
  - b/ Images and instructions for use of machine functions;
  - c/ Playing methods;
  - d/ Payout percentage;
  - đ/ Method of determining a win;
  - e/ Handling of unexpected problems;
  - g/ Other contents according to management requirements.
2. Enterprises shall post up and issue leaflets publicizing game rules at their business facilities.
3. When changing any content of game rules, within five (5) working days since the date of change, an enterprise shall submit a revised or replaced game rules in writing to the Ministry of Finance and provincial-level Finance Department and Tax Department and a document clearly indicating revised or replaced articles or clauses and reasons for revision or replacement. At the same time, the enterprise shall publicly post up the revised or replaced game rules at its business facility.

4. In case where a state management agency detects that game rules containing unclear, invalid or incompliant details, within five (5) working days after the Ministry of Finance issues an official letter requesting and guiding the change of game rules, the enterprise concerned shall revise the game rules to be compliant with law and send them to the Ministry of Finance and provincial-level Finance Department and Tax Department for monitoring.

**Article 9. Subjects eligible for playing games at business facilities**

1. Foreigners and overseas Vietnamese possessing foreign passports granted by foreign authorities, valid laissez passers and conducting legal entry in Vietnam.
2. Subjects defined in Clause 1 of this Article must have full civil act capacity in accordance with Vietnamese law and willingly observe game rules and the provisions of this Decree.

**Article 10. Rights and obligations of players**

1. Players have the following rights:

- a/ To get their wins certified and fully paid out by enterprises;
- b/ To receive and remit or bring monetary prize in foreign currencies abroad under Vietnam's law on foreign exchange management and the guidance of the State Bank of Vietnam;
- c/ To request enterprises to keep secret of prize winning and receipt of prize;
- d/ To complain or file a law suit against enterprises about prize payout results; to denounce cheatings and violations of this Decree and law;
- đ/ To enjoy other lawful benefits stated in game rules announced by enterprises.

2. Players have the following obligations:

- a/ To carry personal papers to prove they are eligible for playing games under Article 9 of this Decree;
- b/ To observe game rules and relevant internal rules and management regulations of enterprises, and fulfill tax obligation toward the State in accordance with law;
- c/ Not to use results of prize-winning electronic games at business facilities for betting directly among them;
- d/ Not to cause insecurity, social disorder and unsafety at business facilities;
- đ/ To strictly observe other relevant provisions of law.

**Article 11. Subjects permitted to enter and leave business facilities**

1. Subjects eligible for playing games defined in Article 9 of this Decree.
2. Employees and staff members of enterprises who are permitted to enter and leave business facilities to work as assigned by enterprises. Enterprises shall make and announce updated list of their employees and staff members permitted to enter for work and leave their business facilities.
3. Cadres and civil servants of competent state management agencies who are assigned to conduct examination and inspection of enterprises in accordance with law.
4. The persons specified in Clauses 2 and 3 of this Article may enter business facilities to perform their relevant tasks as assigned, and are strictly prohibited from entering business facilities to play prize-winning electronic games.

5. Enterprises shall open a logbook for monitoring or grant electronic cards for controlling all persons entering and leaving business facilities. Logbooks and electronic information must be preserved under regulations and satisfy requirements for examination and inspection by state management agencies.

**Article 12. Management of tokens**

1. Tokens of each enterprise must bear separate marks or signs for identification and fully satisfy the technical conditions prescribed by state management agencies. The par value of tokens may be nominated in Vietnam dong or a freely convertible foreign currency. The conversion of foreign-currency par value of tokens complies with the guidance of the State Bank of Vietnam. Enterprises may not use tokens of other enterprises for their business.

2. Enterprises shall strictly manage their tokens under the guidance of the Ministry of Finance, thereby determining their turnover, and register token models, quantity and types with the Ministry of Finance and local tax offices directly managing them for monitoring and management.

3. In case of changing token models, quantity and types, within five (5) working days after the change, an enterprise shall re-register it with the provincial-level Finance Department and tax offices directly managing them.

**Article 13. Management of gaming equipment**

1. Prize-winning electronic game machines used at business facilities must conform with the number, types and categories of prize-winning electronic games in which enterprises are licensed to conduct business and fully satisfy the technical conditions prescribed in this Decree.

2. Prize-winning electronic game machines (domestically purchased or imported) for use at business facilities must be brand new and manufactured by manufacturers or suppliers inspected and certified by an independent organization with the inspection function that their products conform with technical conditions announced or promulgated by the Ministry of Finance.

3. An enterprise shall keep logbook for management of prize-winning electronic game machines which contains the following basic details:

a/ Quantity, types and categories of prize-winning electronic games;

b/ Name of manufacturer;

c/ Origin, marks and signs (serial numbers) of machines;

d/ Manufacture year;

đ/ Expired year (if any);

e/ Software installed in prize-winning electronic game machine;

g/ Date of purchase;

h/ Date of re-export or destruction;

i/ Value of machines;

k/ Serial numbers of inspection certificates and name of the inspection organization.

**Article 14. Purchase, re-export and destruction of tokens and gaming equipment**

1. Enterprises may carry out procedures for purchasing tokens and prize-winning electronic game machines only after obtaining business eligibility certificates. The import of tokens and prize-winning electronic game machines complies with relevant regulations on import and export.
2. Enterprises may only purchase prize-winning electronic game machines not exceeding the licensed quantity and conforming to technical conditions promulgated by state management agencies.
3. The Ministry of Finance shall specifically guide enterprises eligible for purchase and the management and use of spare parts of prize-winning electronic game machines for replacement when necessary. The quantity of spare parts must not exceed 10% of total parts of prize-winning electronic game machines licensed for business.
4. Within thirty (30) days, enterprises shall re-export or destroy its tokens or prize-winning electronic game machines in the following cases:
  - a/ An enterprise willingly terminates its business operation, dissolves, falls bankrupt or has its business eligibility certificate revoked;
  - b/ The lifetime of its prize-winning electronic game machines or tokens as set by manufacturers expires, or these machines or tokens are irreparably damaged and can no longer be used for normal operation;
  - c/ The prize-winning electronic game machines and tokens are no longer used for business operation as they no longer meet business needs or when it needs to renew or replace these machines and tokens to suit its practical business operation.
5. The destruction of prize-winning electronic game machines and tokens must be witnessed and certified in writing by representatives of the provincial-level Finance Department; Department of Culture, Sports and Tourism and tax office directly managing the enterprise. The re-export complies with relevant current regulations.
6. In the course of use, if prize-winning electronic game machines are broken or need regular maintenance, the enterprise may conduct maintenance or repair but may not alter the payout percentage. If the maintenance or repair of prize-winning electronic game machines involves parts which change the payout percentage, the enterprise may hire an inspection organization on the list announced by a competent state management agency and licensed to provide inspection services to inspect such machines before putting them into use.

#### **Article 15. Regulations on internal control and management**

1. An enterprise shall elaborate and promulgate a regulation on internal management in its business facility. Such an internal management regulation must contain the following principal provisions:
  - a/ Provisions on management of the business facility, including opening time and closing time; control of persons entering and leaving the facility; measures to maintain security, social order and safety;
  - b/ Provisions on management of employees working in the business facility, including persons working in and managing the business facility; responsibilities and obligations of each section or working position;
  - c/ Provisions on financial mechanism and process of managing tokens;

- d/ Provisions on the process of managing, maintaining and repairing prize-winning electronic machines and other gaming equipment;
- đ/ Provisions on methods of handling the relationship between players and players, players and the enterprise, and players and employees of the enterprise, clearly stating methods of settling in case where disputes arise on the basis of relevant laws;
- e/ Other provisions compliant with Vietnamese law to serve the management of the enterprise.

2. An enterprise shall establish an internal control division; specify in writing its functions, tasks and powers and may organize the business of prize-winning electronic games only after completing the above contents in order to control the observance of its internal management regulation, this Decree and provisions of law applicable to enterprises.

3. An enterprise may organize the business of prize-winning electronic games only after sending its internal management regulation to the business registry office, provincial-level Department of Finance; Department of Culture, Sports and Tourism; Police Department; and Tax Department of the locality where the enterprise locates its business facility. In case of revising or replacing its internal management regulation, the enterprise shall, within five (5) working days from the date of revision or replacement, send the updated regulation to the above agencies.

#### **Article 16. Internal regulations on anti-money laundering**

1. Enterprises shall elaborate and issue their internal regulations on anti-money laundering in accordance with the Law on Anti-Money Laundering and guiding documents.

2. An enterprise may organize the business of prize-winning electronic games only after sending its internal regulation on anti-money laundering to the business registry office, provincial-level Department of Finance; Department of Culture, Sports and Tourism; Police Department; and Tax Department of the locality where the enterprise locates its business facility; the Ministry of Finance and the State Bank of Vietnam. In case of revising or replacing its internal regulation on anti-money laundering, the enterprise shall, within five (5) working days from the date of revision or replacement, send the updated regulation to the above agencies.

#### **Article 17. Management of payment and foreign exchange**

1. Enterprises may accept the use of Vietnam dong, foreign-currency cash and credit cards of players for exchange into tokens for playing prize-winning electronic games. The collection and payment of foreign-currency amounts by enterprises are permitted after they are licensed by the State Bank of Vietnam in accordance with the law on foreign exchange management.

2. Enterprises may collect cash amounts in foreign currencies from their business in prize-winning electronic games and use these cash amounts to pay out prizes to winning players and for other foreign exchange activities after being licensed by the State Bank of Vietnam.

#### **Article 18. Rights and obligations of enterprises**

1. Enterprises doing business in prize-winning electronic games have the following rights:

- a/ To organize the business of prize-winning electronic games of types and categories specified in their business eligibility certificates and this Decree;



b/ To refuse any persons who are not permitted to enter, leave and play in their business facilities;  
c/ To request any persons who violates game rules, internal rules and internal management regulations they have announced to leave their business facilities;  
d/ To sign contracts to hire managers. The hiring of managers and payment of management expenses comply with law and these expenses must not exceed the maximum level prescribed by the Ministry of Finance.

2. Enterprises doing business in prize-winning electronic games have the following obligations:

- a/ To comply with regulations on business in prize-winning electronic games;  
b/ To appoint managers of their business facilities on the lists registered in their dossiers of application of business eligibility certificates. In case of change, to appoint managers who fully satisfy the criteria and conditions prescribed by law and notify such in writing to the Ministry of Finance and provincial-level Department of Finance and Tax Departments of localities where they organize their business for monitoring;  
c/ To organize types of games according to the game rules announced to players;  
d/ Fully and promptly pay out prizes to winning players. To certify winnings paid out at the request of players;  
đ/ To settle disputes and complaints of players according to the game rules and prevailing law;  
e/ To fulfill tax obligations and fully comply with other relevant regulations during business operation;  
g/ To take anti-money laundering measures in accordance with prevailing law;  
h/ To take measures to assure security and social order and safety in accordance with prevailing law;  
i/ To keep secret prize-winning information at the request of players, except information provided to the competent state management agencies to serve examination, inspection and supervision activities in accordance with law;  
k/ To take responsibility directly before Vietnamese law for all activities of their prize-winning electronic game business.

### **Chapter III**

#### **CONDITIONS, ORDER AND PROCEDURES FOR GRANT OF CERTIFICATES OF ELIGIBILITY FOR BUSINESS IN PRIZE-WINNING ELECTRONIC GAMES**

##### **Article 19. Conditions for grant of business eligibility certificates**

1. Enterprises may be considered for grant of certificates of eligibility for the business in prize-winning electronic games only after being licensed by a competent agency for establishment and business operation of tourist accommodation establishments in accordance with the Investment Law and Enterprise Law.
2. When organizing the business in prize-winning electronic games, an enterprise mentioned in Clause 1 of this Article shall apply for a business eligibility certificate.
3. Conditions for grant of a business eligibility certificate include:

- a/ Having a tourist accommodation establishment of five-star class or high or superior class as ranked by a competent state management agency in accordance with the Law on Tourism and guiding documents;
- b/ Having a place for building a business facility satisfying the conditions prescribed in Article 5 of this Decree;
- c/ Having managers who have good ethical quality and professional qualifications of university or higher level; have worked for at least 3 years in the management of prize-winning electronic games; and are not banned from establishing and managing enterprises as prescribed in the Enterprise Law and the Government's Decree No. 72/2009/ND-CP dated 03 September 2009 on prescribing the security and order conditions on a number of conditional business lines, and guiding, replacing or revising documents (if any);
- d/ Fully satisfying the security and order conditions on conditional businesslines prescribed in the Government's Decree No. 72/2009/ND-CP dated 03 September 2009 on providing the security and order conditions on a number of conditional business lines, and guiding, replacing or revising documents (if any);
- đ/ Having sufficient financial capability; earning profits and having no accumulated loss in the fiscal year preceding the year of submission of application for a business eligibility certificate;
- e/ Having an effective plan on business in prize-winning electronic games and ensuring security, social order and safety in accordance with prevailing law.

4. A tourist accommodation establishment may be considered for grant of only one (1) business eligibility certificate and such business eligibility certificate may only be granted to the enterprise owning such establishment.

**Article 20. Dossiers of application for business eligibility certificates**

Dossier requesting for a business eligibility certificate comprises the following documents:

1. An application for a business eligibility certificate.
2. A certified copy of the investment certificate or enterprise registration certificate granted by a competent state management agency in accordance with the Investment Law and Enterprise Law.
3. A certified copy of the decision of a competent state management agency on ranking of the tourist accommodation establishment.
4. Documents proving quantity of accommodation rooms of the tourist accommodation establishment, which have been already put into business.
5. Site plan of the business facility.
6. The audited financial statement of the fiscal year preceding the year of submission of application.
7. A copy of the certificate of satisfaction of security and order conditions granted by a competent police office to the tourist accommodation establishment.
8. Draft regulation on internal management, organization of the internal control division, internal regulations on anti-money laundering, and game rules.

9. A business plan, containing the following principal details: objectives, number, types and categories of prize-winning electronic games, evaluation of business efficiency, estimated needs for foreign currency collection and spending, measures to assure security, social order and safety of the business facility, and the plan on implementation of this business plan.

10. A list, curriculum vitae and copies of diplomas certified by competent state agencies proving professional qualifications of managers and executive officers.

**Article 21. Order and procedures for grant of business eligibility certificates**

1. An enterprise shall submit one (1) set of application for a business eligibility certificate to the Ministry of Finance for examining the completeness and validity of the dossier. Within fifteen (15) days after receiving dossier, the Ministry of Finance shall notify whether the dossier is complete and valid and request the enterprise to supplement documents (if any) and submit six (6) official sets for appraisal.

2. Within sixty (60) days after receiving complete and valid dossier, the Ministry of Finance shall consider and grant a business eligibility certificate. In case of refusal to grant a business eligibility certificate, the Ministry of Finance shall notify such in writing to the enterprise, clearly stating the reason.

3. Order and procedures for appraisal of dossier:

a/ Within fifteen (15) days after receiving valid dossier, the Ministry of Finance shall send a written request for opinions of related agencies, including the Ministry of Public Security, the Ministry of Culture, Sports and Tourism, the Ministry of Planning and Investment, the State Bank of Vietnam and provincial-level People's Committee of the locality where the enterprise wishes to organize business in prize-winning electronic games;

b/ Within fifteen (15) days after receiving the written request for opinions, requested agencies shall send their written opinions to the Ministry of Finance and take responsibility for their opinions;

c/ After receiving all opinions of related agencies, the Ministry of Finance shall summarize these opinions and consider & decide to grant or not to grant a business eligibility certificate.

4. Appraised contents

Pursuant to this Decree and other relevant laws, the Ministry of Finance and related agencies shall appraise contents of dossiers which are subject to the conditions prescribed in Article 19 of this Decree.

**Article 22. Business eligibility certificates**

1. A certificate of eligibility for business in prize-winning electronic games has the following principal details:

a/ Name of the enterprise;

b/ Serial number and issue date of investment certificate or enterprise registration certificate;

c/ Legal representative of the enterprise;

d/ Number and types of prize-winning electronic games;

đ/ Business facility and its place in the tourist accommodation establishment;

e/ Validity duration;

g/ Other contents according to management requirements.

2. A business eligibility certificate specifies the validity duration of the licensed business (below referred to as duration) as requested by the enterprise which must not exceed the validity duration of the investment certificate or enterprise registration certificate and ten (10) years from the date it takes effect, except the cases specified in Article 51 of this Decree.

### **Article 23. Re-grant, modification and extension of business eligibility certificates**

#### 1. Re-grant of business eligibility certificates

In case where business eligibility certificates of enterprises are lost or damaged due to natural disasters, fire or other objective reasons, enterprises shall make applications for re-grant, clearly stating reasons thereof.

Within fifteen (15) working days after receiving an application, the Ministry of Finance shall re-grant the business eligibility certificate to the enterprise, clearly stating the time of re-grant (first, second...).

The serial number of the re-granted business eligibility certificate is the number of the previous certificate granted before.

#### 2. Modification of business eligibility certificates

Wherean enterprise wishes to modify any content in its business eligibility certificate specified in Clause 1, Article 22 of this Decree, it shall make an application for modification and send a complete dossier as guided by the Ministry of Finance.

Within thirty (30) working days after receiving complete and valid dossier of application for modification, the Ministry of Finance shall grant a modified business eligibility certificate to the enterprise, clearly stating the time of modification (first, second...).

#### 3. Extension of business eligibility certificates

a/ If an enterprise wishes to continue the business in prize-winning electronic games, it shall apply for extension of its business eligibility certificate at least six (6) months before such certificate expires. The extended validity duration of the business eligibility certificate is based on the request of the enterprise but must not exceed the validity duration of the investment certificate or enterprise registration certificate and ten (10) years from the date the business eligibility certificate is extended.

b/ Conditions for extension of a business eligibility certificate include:

- The business eligibility certificate remains valid for six (6) months when the application for extension is submitted;
- The business conditions specified at Points a, b, c and d, Clause 3, Article 19 of this Decree are fully satisfied;
- The business conditions are fully satisfied as concluded by an examination agency through regular examinations specified in Clause 3, Article 33 of this Decree.

4. The Ministry of Finance shall specifically guide the dossier, procedures and contents to be considered for re-grant, modification or extension of business eligibility certificates.

### **Article 24. License Fees**

Fees for grant, re-grant, modification and extension of business eligibility certificates complies with the law on charges and fees as guided by the Ministry of Finance.

**Article 25. Revocation of business eligibility certificates**

1. An enterprise has its business eligibility certificate revoked in any of the following cases:
  - a/ The enterprise fails to organize its business operation twelve (12) months after obtaining the business eligibility certificate;
  - b/ The enterprise is dissolved or falls bankrupt in accordance with law;
  - c/ The enterprise has its investment certificate or enterprise registration certificate revoked;
  - d/ The enterprise fails to fully satisfy the business conditions as concluded by the examination agency as defined at Point a, Clause 3, Article 33 of this Decree;
  - đ/ The enterprise violates all regulations on organization and operation of the business in prize-winning electronic games as concluded by the examination agency as defined at Point b, Clause 3, Article 33 of this Decree.
2. A business eligibility certificate is automatically invalidated and revoked in the cases specified at Points b & c, Clause 1 of this Article.
3. The Ministry of Finance shall issue decisions on revocation of business eligibility certificates in the cases specified at Points a, b and đ, Clause 1 of this Article. Such decision must be notified to the enterprise ten (10) working days before the expected date of revocation.
4. Enterprises shall immediately terminate their business in prize-winning electronic games right after their business eligibility certificates are revoked.
5. The Ministry of Finance shall publicize decisions on revocation of business eligibility certificates of enterprises in the mass media.

**Chapter IV**

**INFORMATION, ADVERTISING AND SALES PROMOTION**

**Article 26. Provision of information**

1. Enterprises shall fully post up internal rules on entrance and publicize all game rules at their business facilities.
2. Enterprises shall fully and promptly provide information and data relating to their business in prize-winning electronic games at the request of competent state management agencies.
3. Enterprises shall take responsibility for the accuracy and truthfulness of publicized and provided information.

**Article 27. Advertising**

The advertising of the business in prize-winning electronic games complies with the law on advertising and other relevant laws.

**Article 28. Discount and sales promotion**

1. Enterprises may give discounts for players. The maximum discount is 2% of total value of tokens bought. Taxable values are determined based on actually collected amounts minus discounts.

2. The Ministry of Finance shall provide specific guidance on subjects eligible for discount, discount limit and method of determining taxable values to be reduced for each tax as provided in Clause 1 of this Article.

3. In addition to discounts mentioned in Clause 1 of this Article, sales promotion items including accommodations, meals and travel fares provided by enterprises to players may only be accounted as their expenses at the percentage prescribed by the current law on enterprise income tax. Total expenses serving as a basis for determining the maximum sales promotion level are total expenses creditable upon the determination of enterprise income tax, excluding sales promotion and prize payout expenses. In addition, enterprises may not provide sales promotion in any other forms to players.

4. When conducting sales promotion activities, in addition to implementing this Decree, enterprises shall comply with relevant regulations on sales promotion.

## **Chapter V**

### **FINANCE, ACCOUNTING AND AUDIT**

#### **Article 29. Finance and tax regimes**

1. A fiscal year of enterprises begins on January 1 and ends on December 31 of the calendar year. In case where an enterprise wishes to apply the fiscal year of its parent company, such fiscal year must have full twelve months, beginning on the first day of the first month of a quarter of the year and ending on the last day of the last month of the preceding quarter of the subsequent year, and the enterprise shall notify such to the finance agency. The first fiscal year of a newly established enterprise is counted from the date of licensing to the last day of the registered fiscal year.

2. Enterprises are not entitled to incentives for taxes, charges and fees directly related to the purchase of prize-winning electronic game machines and equipment and those payable for the business in prize-winning electronic games. Tax, charge and fee incentives for other investment and business activities comply with current regulations.

3. Enterprises shall perform tax obligations toward the State under current regulations on taxes and the guidance of the Ministry of Finance.

4. The Ministry of Finance shall guide the financial management mechanism and methods of tax collection suitable to particular characteristics of the business in prize-winning electronic games.

#### **Article 30. Accounting and reporting regimes**

1. Accounting regime and financial statements of enterprises comply with law and the guidance of the Ministry of Finance.

2. Enterprises shall separately account turnovers and expenses related to the business in prize-winning electronic games. Enterprises shall allocate turnovers and expenses associated with other business activities under the guidance of the Ministry of Finance.

3. Reporting on professional operations of enterprises complies with regulations of the Ministry of Finance.

#### **Article 31. Audit and disclosure of financial statements**

1. Financial statements of enterprises must be annually audited.

2. At the end of a fiscal year, enterprises shall disclose their financial statements in accordance with prevailing law.

## **Chapter VI**

### **STATE MANAGEMENT, EXAMINATION AND INSPECTION**

#### **Article 32. State management of the business in prize-winning electronic games**

The Government performs uniform state management of the business in prize-winning electronic games, while related ministries and provincial-level People's Committees shall assist the Government as follows:

1. The Ministry of Finance shall take responsibility before the Government for performing the state management of the business in prize-winning electronic games, covering:

a/ Promulgating, and guiding the implementation, legal documents according to its competence provided by the law on business in prize-winning electronic games;

b/ Granting, re-granting, modifying, extending and revoking certificates of eligibility for the business in prize-winning electronic games under this Decree;

c/ Promulgating a detailed list of types and categories of prize-winning electronic games;

d/ Announcing a list of manufacturers and suppliers of prize-winning electronic game machines and organizations conducting independent inspection of prize-winning electronic game machines; guiding technical conditions for prize-winning electronic game machines;

đ/ Examining, inspecting, and handling violations of the law on the business in prize-winning electronic games under this Decree;

e/ Performing other tasks prescribed by law.

2. The Ministry of Planning and Investment shall:

a/ Coordinate with the Ministry of Finance in considering and giving opinions on the grant, re-grant, modification, extension and revocation of business eligibility certificates under this Decree;

b/ Coordinate with ministries, sectors and localities in managing and supervising business in prize-winning electronic games.

3. The Ministry of Public Security shall:

a/ Manage security and order in the business in prize-winning electronic games for foreigners in accordance with law;

b/ Assume the prime responsibility for, and coordinate with concerned agencies, organizations and individuals in, preventing and combating money laundering crimes in the business in prize-winning electronic games in accordance with law;

c/ Assume the prime responsibility for, and coordinate with related agencies and organizations in, preventing and combating illegal gambling and other violations of law;

d/ Coordinate with the Ministry of Finance in considering and giving opinions on the grant, re-grant, modification, extension and revocation of business eligibility certificates under this Decree;

đ/ Coordinate with ministries, sectors and localities in managing and supervising business in prize-winning electronic games.

4. The Ministry of Culture, Sports and Tourism shall:

a/ Guide the management of contents and images of prize-winning electronic game machines under current regulations in order to assure that prize-winning electronic game machines used at business facilities to conform with Vietnam's fine traditions and customs and aesthetic values as required by law;

b/ Coordinate with the Ministry of Finance in considering and giving opinions on the grant, re-grant, modification, extension and revocation of business eligibility certificates under this Decree;

c/ Coordinate with ministries, sectors and localities in managing and supervising business in prize-winning electronic games.

5. The Ministry of Information and Communications shall:

a/ Instruct providers of Internet services, network infrastructure and online social network services and telecommunications businesses in proactively preventing or refraining from providing prize-winning electronic games via computer network, telecommunications network and Internet;

b/ Coordinate with the Ministry of Public Security and related ministries and sectors in preventing the provision of gambling services via computer network, telecommunications network and Internet from overseas into Vietnam.

6. The State Bank of Vietnam shall:

a/ Prescribe dossiers, order and procedures for permitting enterprises to collect and spend foreign-currency amounts and conduct other foreign exchange activities related to the business in prize-winning electronic games in accordance with the law on foreign exchange management;

b/ Manage the collection and use of foreign-currency amounts by enterprises engaging in the business in prize-winning electronic games in accordance with law;

c/ Coordinate with the Ministry of Finance in considering and giving opinions on the grant, re-grant, modification, extension and revocation of business eligibility certificates under this Decree;

d/ Coordinate with concerned agencies, organizations and individuals in taking measures to combat money laundering in the business in prize-winning electronic games in accordance with law;

đ/ To coordinate with ministries, sectors and localities in managing and supervising the business of prize-winning electronic games.

7. The Ministry of Industry and Trade shall manage sales promotion activities of enterprises engaging in the business in prize-winning electronic games in accordance with law.

8. Provincial-level People's Committees shall:

a/ Coordinate with the Ministry of Finance in considering and giving opinions on the grant, re-grant, modification, extension and revocation of business eligibility certificates under this Decree;

b/ Manage, supervise and examine the business in prize-winning electronic games in their localities in order to assure that this business fully and strictly complies with this Decree and law;

c/ Revise and modify licenses granted to local enterprises engaged in the business in prize-winning electronic games according to the competence provided in the Investment Law and Enterprise Law and after the Ministry of Finance grants business eligibility certificates under this Decree;



d/ Instruct related agencies under their management in performing regular and constant management, supervision and examination of the business in prize-winning electronic games in their localities.

### **Article 33. Examination and inspection**

1. State management agencies shall conduct examination and inspection on a regular or irregular basis. Irregular examination or inspection may be performed only when signs of violation of enterprises are detected or to meet requirements of the settlement of complaints and denunciations, corruption prevention and combat or as assigned by heads of competent state management agencies.

2. Provincial-level People's Committees shall conduct annual examination to assure adequate and proper observance by enterprises of regulations on business conditions in the course of doing the business in prize-winning electronic games. An enterprise is subject to regular examination only once a year.

3. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Planning and Investment, the Ministry of Public Security, the Ministry of Culture, Sports and Tourism, related ministries and sectors, and provincial-level People's Committees of localities where enterprises organize their business in prize-winning electronic games in, conducting regular examination once every three (3) years to examine the enterprise's capability to maintain business conditions or consider revoking their business eligibility certificates. Examination contents include:

a/ Examination of full satisfaction of the conditions for grant of business eligibility certificates specified at Points a, b, c & d, Clause 3, Article 19 of this Decree.

Particularly for enterprises specified in Clause 1, Article 51 of this Decree, examination of full satisfaction of the conditions for grant of business eligibility certificates specified at Points b, c and d, Clause 3, Article 19 of this Decree.

b/ Examination of adequate and proper observance of this Decree's provisions on organization of the business in prize-winning electronic games, covering the following principal contents:

-Management of prize-winning electronic game machines and equipment and tokens;

-Management of persons eligible for playing prize-winning electronic games and subjects permitted to enter and leave business facilities;

-Observance of regulations on internal management and control, financial regulations and game rules;

-Management of foreign exchange and observance of internal regulations on anti-money laundering;

-Observance of regulations on finance, accounting and state budget remittance obligation.

4. The Ministry of Finance and provincial-level People's Committees shall decide on irregular examinations upon detecting enterprises showing signs of violation of regulations on subjects eligible for playing prize-winning electronic games and assurance of security, social order and safety, or receiving reports on crimes related to enterprises.

5. The examination and inspection over enterprises about implementing tax duties shall comply with provisions of law.

### **Article 34. Powers of state management agencies**

In the course of performing the management, examination or inspection, state management agencies, according to their competence provided in this Decree, may:

1. Enter all rooms at business facilities.
2. Request enterprises and affiliated persons to provide documents, data and information to serve the management, examination or inspection.
3. Request enterprises to suspend part or the whole of the business in prize-winning electronic games at business facilities in case where they have sufficient grounds to believe that these enterprises are seriously violating law and notify such in writing to the agency that has granted business eligibility certificates for consideration and coordinated examination, inspection and handling of such violations.

## **Chapter VII**

### **SANCTION OF ADMINISTRATIVE VIOLATIONS**

#### **Article 35. General provisions on sanction of administrative violations**

1. Violators shall, depending on the nature and severity of their violations, be administratively sanctioned or examined for penal liability in accordance with law.
2. Administrative violations in the business of prize-winning electronic games that do not constitute any crimes and are specified in this Chapter must be administratively sanctioned.
3. Organizations and individuals engaged in the business in prize-winning electronic games that commit administrative violations in other fields as prescribed by other legal documents shall be administratively sanctioned under relevant legal documents.

#### **Article 36. Forms of administrative violation sanctions and remedial measures**

1. Sanctions against administrative violations in the business in prize-winning electronic games include:
  - a/ Warning;
  - b/ Fines: The maximum fine level to be imposed for an administrative violation in the business in prize-winning electronic games is VND 100,000,000 for individuals, or VND 200,000,000 for organizations;
  - c/ Deprivation of the right to use certificates of eligibility for the business in prize-winning electronic games for a definite time;
  - d/ Confiscation of material evidences and means used for commission of administrative violations;
  - đ/ Expulsion.
2. The sanctions at Points a & b, Clause 1 of this Article are only prescribed and applied as principal sanctions. The sanctions at Points c, d and đ, Clause 1 of this Article are prescribed and applied as additional sanctions.
3. For each administrative violation, a violator is subject to only one principal sanction and may be subject to one or several additional sanctions specified at Points c, d and đ, Clause 1 of this Article. An additional sanction may only be imposed together with a principal sanction.
4. For each administrative violation, in addition to sanctions, a violator may be subject to one or several of the following remedial measures:

- a/ Forcible restoration of the original state;
- b/ Forcible re-export or destruction of prize-winning electronic game machines and equipment and tokens;
- c/ Forcible correction of reported untruthful, incomplete or misleading information and data;
- d/ Forcible refund of earnings from administrative violation or forcible recovery of illegally spent or collected money amounts;
- đ/ Other remedial measures specified in Articles 37 thru 48 of this Decree.

**Article 37. Acts violating provisions on dossier of granting Certificate of eligibility for business in prize-winning electronic games**

1. A fine of between VND 20,000,000 and 30,000,000 is imposed on persons who tamper with or erase without permission documents in their dossiers of application for grant, re-grant, modification or extension of business eligibility certificates. A fine doubling this fine level is imposed on organizations and units committing the violation mentioned in this Clause.

2. A fine of between VND 40,000,000 and 50,000,000 is imposed on persons who forger counterfeit documents in their dossiers of application for grant, re-grant, modification or extension of business eligibility certificates. A fine doubling this fine level is imposed on organizations and units committing the violation mentioned in this Clause.

3. Additional sanction:

Confiscation of modified, erased, forged or counterfeited documents in case violations are detected in the course of examination of dossiers for grant of business eligibility certificates.

4. Remedial measure:

Forcible addition of documents in dossiers in accordance with law in case violations are detected in the course of examination of dossiers for grant of business eligibility certificates.

**Article 38. Acts violating provisions on management and use of business eligibility Certificate**

1. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that tamper with or erase their business eligibility certificates.

2. A fine of between VND 130,000,000 and 150,000,000 is imposed on enterprises that lease out, lend or transfer their business eligibility certificates.

3. A fine of between VND 90,000,000 and 100,000,000 is imposed on persons who conduct the business in prize-winning electronic games without business eligibility certificates. A fine doubling this fine level is imposed on organizations and units that commit violations specified in this Clause.

4. Additional sanctions:

a/ Deprivation of the right to use business eligibility certificates for between three (3) and six (6) months, for administrative violations specified in Clause 1 of this Article;

b/ Deprivation of the right to use business eligibility certificates for twenty-four (24) months, for administrative violations specified in Clause 2 of this Article.

5. Remedial measure:

Forcible refund of all earnings from administrative violations.

**Article 39. Acts violating provisions on business facilities, place to lay business facilities in tourist accommodation establishments**

1. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that locate their business facilities which do not fully satisfy the conditions prescribed by law.

2. A fine of between VND 180,000,000 and 200,000,000 is imposed on enterprises that organize the business of prize-winning electronic games not in locations indicated in their business eligibility certificates.

3. Additional sanctions:

a/ Deprivation of the right to use the right to use business eligibility certificates for between one (1) month and two (2) months, for administrative violations specified in Clause 1 of this Article;

b/ Deprivation of the right to use business eligibility certificates for between three (3) and six (6) months, for administrative violations specified in Clause 2 of this Article.

4. Remedial measure:

Forcible restoration of original locations of business facilities which fully satisfy the conditions prescribed by law and are indicated in business eligibility certificates.

**Article 40. Acts of violating provisions on numbers, kinds and forms of prize-winning electronic games**

1. A fine of between VND 130,000,000 and 150,000,000 is imposed on enterprises that organize the business with types of prize-winning electronic game machines and categories of prize-winning electronic games not permitted by law.

2. A fine of between VND 180,000,000 and 200,000,000 is imposed on enterprises that organize the business with prize-winning electronic game machines exceeding the prescribed limit quantity.

3. Additional sanctions:

a/ Deprivation of the right to use the right to use business eligibility certificates for between three (3) and six (6) months, for first-time violations;

b/ Deprivation of the right to use business eligibility certificates for twenty four (24) months, for recidivism.

4. Remedial measures:

a/ Forcible destruction or forcible re-export of prize-winning electronic game machines in excessive quantity or of types of or for categories of prize-winning electronic games not permitted by law;

b/ Forcible refund of all earnings from administrative violations.

**Article 41. Acts of violating provisions on elaboration, sending and announcement of game rules**

1. Caution is imposed for failure to announce game rules.

2. A fine of between VND 40,000,000 and 50,000,000 is imposed on enterprises that fail to send game rules to competent state management agencies defined in this Decree.

3. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that fail to elaborate game rules.

4. Additional sanction:

Deprivation of the right to use business eligibility certificates for between one (1) month and two (2) months, for administrative violations specified in Clauses 2 & 3 of this Article.

5. Remedial measure:

Forcible elaboration, sending and announcement of game rules in accordance with law.

**Article 42. Acts of violating provisions on monitoring, management of subjects eligible for playing and permitted to enter and leave business facilities**

1. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that fail to keep books for monitoring or grant cards for controlling persons entering and leaving their business facilities.

2. A fine of between VND 180,000,000 and 200,000,000 is imposed on enterprises that permit persons to enter and leave their business facilities in contravention of law.

3. Additional sanctions:

a/ Deprivation of the right to use the right to use business eligibility certificates for between one (1) month and two (2) months, for administrative violations specified in Clause 1 of this Article;

b/ Deprivation of the right to use business eligibility certificates for between six (6) and twelve (12) months, for administrative violations specified in Clause 2 of this Article which are committed for the first time;

c/ Deprivation of the right to use business eligibility certificates for twenty four (24) months, for recidivism of violations specified in Clause 2 of this Article.

4. Remedial measure:

Forcible compliance with regulations on monitoring and management of persons eligible for playing prize-winning electronic games and persons permitted to enter and leave business facilities.

**Article 43. Acts of violating provisions on obligations of players**

1. Warning for individuals conducting act of not complying sufficiently with game rules, internal rules of the business facilities already announced by enterprises.

2. A fine of between VND 20,000,000 and 30,000,000 shall be imposed on persons that cause insecurity, social disorder and unsafety at business facilities.

3. A fine of between VND 90,000,000 and 100,000,000 is imposed on persons that conducting fraudulent acts while playing prize-winning electronic games at business facilities. A fine doubling this fine level is imposed on organizations and individuals that commit the violations specified in this Clause.

4. Additional sanction:

Deprivation of the right to use business eligibility certificates for three (3) months, for enterprises that commit the violation specified in Clause 3 of this Article.

5. Remedial measure:

Forcible compliance with regulations on obligations of players.

**Article 44. Acts of violating provisions on management of tokens**

1. A fine of between VND 40,000,000 and 50,000,000 is imposed on enterprises that use tokens which do not fully satisfy the technical conditions.
2. A fine of between VND 60,000,000 and 70,000,000 is imposed on enterprises that fail to register their tokens with state management agencies under regulations.
3. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that use tokens of other enterprises or other than those registered with state management agencies.
4. Additional sanctions:
  - a/ Confiscation of all tokens, for violations specified in Clauses 1 and 3 of this Article;
  - b/ Deprivation of the right to use business eligibility certificates for between one (1) month and two (2) months, for administrative violations specified in Clause 2 of this Article.
5. Remedial measure:

Forcible compliance with regulations on management of tokens.

**Article 45. Acts of violating provisions on management of prize-winning electronic games machines and equipment**

1. A fine of between VND 40,000,000 and 50,000,000 is imposed on enterprises that fail to keep books for management of prize-winning electronic game machines.
2. A fine of between VND 60,000,000 and 70,000,000 is imposed on enterprises that purchase and manage spare equipment in contravention of law.
3. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that purchase prize-winning electronic game machines, which do not fully satisfy the technical conditions prescribed by law, from manufacturers or suppliers not in the list announced by competent state management agencies.
4. Additional sanctions:
  - a/ Confiscation of all violating prize-winning electronic game machines and equipment, for violations specified in Clauses 2 and 3 of this Article;
  - b/ Deprivation of the right to use business eligibility certificates for between one (1) month and two (2) months, for administrative violations specified in Clause 2 of this Article;
  - c/ Deprivation of the right to use business eligibility certificates for between three (3) and six (6) months, for administrative violations specified in Clause 3 of this Article.
5. Remedial measure:

Forcible compliance with regulations on keeping management books, for violations specified in Clause 1 of this Article.

**Article 46. Acts of violating provisions on internal control, managers**

1. A fine of between VND 40,000,000 and 50,000,000 is imposed on enterprises that fail to elaborate and issue regulations on internal management at business facilities.
2. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that fail to set up their internal control sections in accordance with law;

3. A fine of between VND 180,000,000 and 200,000,000 is imposed on enterprises that appoint managers and executive officers who fail to fully satisfy standards and conditions prescribed by law.

4. Remedial measure:

Forcible compliance with regulations on internal control, managers and executive officers.

**Article 47. Acts of violating provisions on prize payout and certification of winnings**

1. A fine of between VND 10,000,000 and 20,000,000 is imposed on enterprises that intentionally delay the payout of prizes to players without plausible reasons.

2. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that certify winnings for ineligible persons or of a value different from the actual winning value.

3. Remedial measures:

a/ Forcible payout of prizes to players at their and according to game rules;

b/ Forcible revocation of written certifications of winnings which are improperly made.

**Article 48. Acts of violating provisions on discounts, sale promotion and regime of financial management**

1. A fine of between VND 60,000,000 and 70,000,000 is imposed on enterprises that violate the financial management regime promulgated by a competent state management agency.

2. A fine of between VND 90,000,000 and 100,000,000 is imposed on enterprises that violate this Decree's provisions on discounts and sales promotion.

3. Additional sanction:

Deprivation of the right to use business eligibility certificates for between one (1) month and two (2) months, for administrative violations specified in Clause 2 of this Article.

4. Remedial measures:

a/ Forcible recovery of all sales promotion expenses illegally spent;

b/ Forcible compliance with regulations on violations of the financial management regime.

**Article 49. Competence to sanction administrative violations**

1. Financial inspectors at all levels on duty may:

a/ Impose caution;

b/ Apply the remedial measures specified at Points a and b, Clause 4, Article 36 of this Decree.

2. Chief inspectors of provincial-level Finance Departments and equivalent post holders who are assigned to perform the specialized inspection function may:

a/ Impose caution;

b/ Impose fine of up to VND 50,000,000;

c/ Confiscate material evidences and means used for commission of administrative violations which are of a value not exceeding the fine level specified at Point b of this Clause;

d/ Apply the remedial measures specified in Clause 4, Article 36 of this Decree.

3. Heads of specialized inspection teams of the Ministry of Finance may:

a/ Impose caution;

b/ Impose a fine up to VND 140,000,000;

- c/ Confiscate material evidences and means used for commission of administrative violations which are of a value not exceeding the fine level specified at Point b of this Clause;
- d/ Apply the remedial measures specified in Clause 4, Article 36 of this Decree.
4. The Chief Inspector of the Ministry of Finance may:
- a/ Impose caution;
- b/ Impose a fine up to VND 200,000,000;
- c/ Deprive of the right to use business eligibility certificates for a definite time under this Decree;
- d/ Confiscate material evidences and means used for commission of administrative violations;
- đ/ Apply the remedial measures specified in Clause 4, Article 36 of this Decree.
5. Chairpersons of People’s Committees at all levels may, within the ambit of their powers as provided in the law on handling of administrative violations, sanction administrative violations in the business in prize-winning electronic games under this Decree.
6. In addition to the persons with sanctioning competence specified in Clauses 1, 2, 3, 4 and 5 of this Article, persons competent to sanction administrative violations from other agencies defined in the law on handling of administrative violations may, within the ambit of their assigned functions and tasks, sanction administrative violations prescribed in this Decree which they detect in the fields or localities under their management.

**Article 50. Sanctioning procedures and other matters**

1. Sanctioning principles and statute of limitations, time limits upon the expiration of which a person is regarded as having never been administratively sanctioned, sanctioning procedures, execution and enforcement of sanctioning decisions comply with the Law on Handling of Administrative Violations and guiding documents.
2. The lodging and settlement of complaints and denunciations about decisions on sanctioning administrative violations in the business in prize-winning electronic games comply with the law on complaints and denunciations.

**Chapter VIII**

**IMPLEMENTATION PROVISIONS**

**Article 51. Transitional provisions**

Within twelve (12) months after this Decree takes effect, enterprises that obtain investment certificates or enterprise registration certificates which cover the business in prize-winning electronic games before the effective date of this Decree shall carry-out procedures for being granted business eligibility certificates under Clauses 1 and 2 of this Article. Upon the expiration of the above time limit, enterprises that fail to carry out procedures for being granted business eligibility certificates shall terminate their business.

1. For an enterprise organizing the business of prize-winning electronic games:
- a/ Conditions for being granted a business eligibility certificate include:
- Having a valid investment certificate or enterprise registration certificate, permitting the business of prize-winning electronic games;



- Fully satisfying the conditions prescribed at Points b, c, d, đ & e, Clause 3, Article 19 of this Decree.

b/ Quantity of prize-winning electronic game machines of an enterprise is specified as follows:

- In case its investment certificate or enterprise registration certificate specifies a quantity of prize-winning electronic game machines, the enterprise may continue the business with prize-winning electronic game machines not exceeding the quantity specified in such certificate;

- In case its investment certificate or enterprise registration certificate does not specify a quantity of prize-winning electronic game machines, the enterprise may conduct the business with a quantity of prize-winning electronic game machines not exceeding the quantity specified in Article 7 of this Decree.

c/ Validity duration of business eligibility certificates of enterprises is as follows:

- For an enterprise having an investment certificate or enterprise registration certificate which specifies a business duration, the validity duration of its business eligibility certificate is at most equal to the remaining operation duration stated in its investment certificate or enterprise registration certificate. The remaining operation duration stated in the investment certificate or enterprise registration certificate is determined on the basis of the investment certificate or enterprise registration certificate granted or last modified before December 31, 2012. In the course of business operation, the enterprise shall comply with regulations on the business of prize-winning electronic games and management thereof under this Decree;

- In case the investment certificate or enterprise registration certificate does not specify a business duration, the validity duration of the business eligibility certificate complies with Article 22 of this Decree.

d/ The dossier, order, procedures for and contents of appraisal of business eligibility certificates comply with the relevant guidance of the Ministry of Finance and this Decree.

2. For an enterprise that has not yet organized the business of prize-winning electronic games:

a/ The conditions, order and procedures for application for business eligibility certificates comply with Articles 19, 20, 21 and 22 of this Decree;

b/ The quantity of prize-winning electronic game machines complies with Article 7 of this Decree.

#### **Article 52. Implementation provisions**

1. This Decree takes effect on 01 October 2013.

2. To annul the Prime Minister's Decision No. 32/2003/QĐ-TTg dated February 27, 2003, promulgating the Regulation on the business in prize-winning electronic games for foreigners, and all previous regulations which are contrary to this Decree.

3. The Minister of Finance shall assume the prime responsibility for, and coordinate with related ministries and sectors in, guiding the implementation of this Decree.

4. Ministers, heads of ministerial-level agencies, heads of government- attached agencies, chairpersons of provincial-level People's Committees, and related organizations and individuals shall implement this Decree./

***Recipients:***

- The Secretariat of the Party Central Committee;
- Ministers, Deputy Ministers of the Government;
  - Departments, Department – level agencies, government’s agencies;
  - People's Council, People’s Committee of provinces under the central government;
  - Central office and committees of Communist Party;
  - General Secretary's office;
  - President’s office;
  - Ethnic Council and Committees of the National Assembly;
  - The National Assembly’s Office;
  - Supreme People's Court;
  - Supreme People's Procuracy of Vietnam;
  - National Financial Supervisory Commission;
  - State Audit Office;
  - Social Policy Bank;
  - Vietnam Development Bank;
  - Vietnam Fatherland Front Central Committee;
  - Central bodies of unions, organizations;
  - Government Offices, GD of E-portals, departments, divisions and affiliates, gazettes;
  - Save: administration (3 copies)

**ON BEHALF OF THE GOVERNMENT**

**PRIME MINISTER**

**Nguyen Tan Dung**