

**Refugee Review Tribunal
AUSTRALIA**

RRT RESEARCH RESPONSE

Research Response Number: VNM31954
Country: Vietnam
Date: 2 July 2007

Keywords: Vietnam – Deserters – Illegal departure – Re-education camps – Asylum seekers
– Returnees – Home businesses – Tax regulations

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Questions

- 1. Is there any evidence that someone who was sentenced to hard labour in 1978 for desertion would still be under scrutiny now? Would he liable to further punishment?**
- 2. Is there any evidence that someone whose father had helped people escape illegally in the 1980s would be under scrutiny now or discriminated against?**
- 3. Is there any evidence that refugees who were repatriated to Vietnam in the 1990s were, and continue to be, discriminated against as a social group? If so, what forms might this discrimination take?**
- 4. Would a person be required to pay tax if he works from his home and not in a registered business?**
- 5. Would a person who did not pay tax be sent to a re-education camp without trial and without a fixed date of release?**
- 6. For what reasons are people sent to re-education camps now in Vietnam?**

RESPONSE

- 1. Is there any evidence that someone who was sentenced to hard labour in 1978 for desertion would still be under scrutiny now? Would he be liable to further punishment?**

The sources consulted indicate that generally speaking persons who had deserted from the army in the past would be unlikely to face prosecution on return to Vietnam. However, this would depend on the particular circumstances surrounding the desertion and whether there were criminal acts involved.

There have been a number of reports from the Department of Foreign Affairs and Trade (DFAT) on this subject.

The most recent report dates from 2005:

Q.1. Is a Vietnamese national returning to Vietnam likely to face punishment for deserting the army in 1986? If so what type of punishment and for how long?

...A.1. **It is possible but not likely that punishment would be faced.** Punishment could involve a fine and/or detention for several months. Likelihood of punishment would be influenced by individual's rank, and circumstances of desertion (DIMIA Country Information Service 2005, *Country Information Report No.13/05 – Vietnam: Vietnamese national deserting army*, (sourced from DFAT advice of 7 February 2007), 7 February – Attachment 1).

A 1999 DFAT report stated on the general subject of military desertion:

Under the Vietnamese criminal code a military deserter is liable to be sentenced to up to two years of re-education in a military punishment unit or can be imprisoned for a period from six months to five years. Instances of desertion where the person concerned also is an officer; encourages others to desert; or takes weapons, military technology or important documents, attracts a prison sentence of five to ten years. A deserter is also potentially liable under the provisions of the military service law, under which they can be imprisoned for six months to two years, or if during wartime or under special circumstances, imprisonment of up to 15 years.

Penalties are not imposed in cases where 5, 10 or 15 years has elapsed since the desertion, depending on the circumstances of the desertion. After this period, a case can only be pursued if there is a “special reason” to do so.

The Australian government has heard reports of persons who had deserted from the military returning to Vietnam. Generally speaking, the authorities have not pursued them for their desertion, other than in cases where people had taken military property or money (DIMIA Country Information Service 1999, *Country Information Report No.311/99 – Vietnam: Human Rights Update*, (sourced from DFAT advice of 24 August 1999), 27 August – Attachment 2).

In another 1999 report, DFAT was asked whether a national returning to Vietnam was likely to face prosecution for deserting in 1986. DFAT provided full details of the relevant law but expressed the view that prosecution was unlikely unless there were special circumstances:

a1. Under the Vietnamese criminal code a military deserter is liable to be sentenced to up to two years of re-education in a military punishment unit or can be imprisoned for a period from six months to five years. Instances of desertion where the person concerned also:

. is an officer;

. encourages others to desert; or

. takes weapons, military technology or important documents attracts a prison sentence of five to ten years. A deserter is also potentially liable under the provisions of the military service law, under which they can be imprisoned for six months to two years, or if during wartime or under special circumstances, imprisonment of up to 15 years. The decision as to which offence is brought is one for the military court trying the case.

The Vietnamese criminal code provides that offences cannot be tried if the following periods have elapsed since the commission of the offence:

- . for offences with a penalty of two years imprisonment or less five years.
- . for offences regarded with a penalty above two years imprisonment and below five years imprisonment – ten years.
- . for offences regarded with a penalty of five years imprisonment or above – 15 years (in there is a “special reason” this limitation for the last category of crimes can be waived).

If within these time limits the person concerned commits a new crime that attracts a penalty of one year or more imprisonment, then the time elapsed is calculated from the time of the commission of the new offence.

This suggests that, in the absence of special circumstances, a person who deserted from the Vietnamese armed forces in 1986 would suffer no serious consequences on return to Vietnam.

This is corroborated by anecdotal evidence. A senior official of another embassy has informed us that he is aware of a number of cases of persons returning to Vietnam who had previously deserted from the military. Generally speaking, the authorities have not pursued them for their desertion, other than in cases where people had taken military property or money (DIMIA Country Information Service 1999, *Country Information Report No.54/99 – Vietnam: Desertion* (sourced from DFAT advice of 25 February 1999), 26 February – Attachment 3).

A 1998 report by War Resisters International examines the conscription system in Vietnam and the penalties for draft evasion and desertion. It states that there are no known cases of returned refugees being prosecuted for desertion:

Desertion and draft evasion are widespread. The end of the war with Cambodia in 1989, a major cause of draft evasion and desertion in the 1980s, does not seem to have led to a decrease of draft evasion. Reasons include the poor conditions in the armed forces; the policy of economic liberalisation has meant that an army career no longer necessarily seems a means of upward social mobility...

Figures on the number of young men evading military service are not available, but draft evasion is believed to happen more in the south than in the north of the country...

Desertion rates seem to have fallen in the 1990s, although just how reliable the figures are is debatable. In 1990 up to 34 per cent of troops were reported to be deserting before the end of military service; in 1992 the desertion rate was said to be 10 per cent; in 1995 between three and five per cent...

Because of the recruitment quota system a typical draft evasion device is supplying a substitute person known to be in bad health, who would thus be exempted for medical reasons. Another way of evading military service is by simply not turning up for the medical examination, assuming there is no outcome thanks to the faltering bureaucracy...

It is not clear how far draft evasion and desertion are in practice monitored and penalized. Different sources reach different conclusions on the extent to which monitoring and punishment of draft evasion and desertion occur.

Amnesty International thinks desertion may be considered a political crime as the criminal code specifies re-education as a penalty for desertion, and re-education is usually connected with political crimes...

Another source suggests that desertion does not carry the same stigma in Vietnam as it does in Western Europe and that the reasons for desertion would be borne in mind when a sentence is passed...

In the 1980s certain draft evaders and deserters seem to have been sentenced to re-education or to labour and construction work in remote areas and in Laos...

The end of war with Cambodia in 1989 meant a considerable mitigation of the possible penalties for draft evasion and desertion as peacetime regulations became applicable – the state of war was officially abolished in 1989.

After the unification of South and North Vietnam in 1976 thousands of people fled from Vietnam, many of them being draft evaders and deserters. In the Memoranda of Understanding that were signed between the Vietnamese government and the United Nations High Commissioner for Refugees, provisions were made about not persecuting those who returned for military crimes. There are no known cases of returned refugees having been punished for draft evasion or desertion, although it must be noted that reliable information on such matters is hard to obtain from Vietnam (War Resisters International 1998, 'Vietnam', in *Refusing to Bear Arms: A worldwide survey of conscription and conscientious objection to military service*, 13 March <http://www.wri-irg.org/co/rtba/vietnam.htm> – Accessed 28 June 2007 – Attachment 4).

2. Is there any evidence that someone whose father had helped people escape illegally in the 1980s would be under scrutiny now or discriminated against?

Among the sources consulted, no information was found on the treatment of people whose fathers had helped people leave the country illegally in the 1980s.

The following material may be of some help. It is grouped under two headings, dealing with the treatment of those who have helped people escape the country illegally, or left illegally themselves; and the treatment of family members of known dissidents.

Illegal exit from Vietnam

There have been both recent and past cases of persons being prosecuted for assisting others to leave the country illegally.

The 2007 annual report on Vietnam by Amnesty International discusses the situation of members of ethnic minorities who attempt to flee the country:

Small groups of Montagnards attempted to seek asylum in neighbouring Cambodia, where their situation was precarious. The Memorandum of Understanding (MOU) between Viet Nam, Cambodia and the UN refugee agency UNHCR, signed in January 2005 to resolve the situation of asylum-seekers, remained in place. It appeared to have been violated by the Vietnamese authorities, with reports that in some cases people who had returned from Cambodia to Viet Nam under the MOU were detained, interrogated and ill-treated.

• In June, six members of the E De and M'ning ethnic groups were sentenced to between three and seven years' imprisonment on charges of violating "national unity policies" and organizing illegal migration. They were accused of inciting people to public

unrest and assisting others to flee to Cambodia (Amnesty International 2007, *Amnesty International Report 2007: Vietnam* – Attachment 5).

A 2005 *BBC News* report states that the people's court in central highlands Dac Nong province "handed down sentences totalling **15 years and six months in jail to five men for organizing tours for ethnic minority people to flee to Cambodia**" ('Five jailed for helping ethnic minority members to flee country' 2005, *BBC Monitoring Alert*, 20 August, sourced from Vietnamese News Agency website – Attachment 6).

On 16 September 2003, the Department of Foreign Affairs & Trade (DFAT) advised that:

...people-smuggling is illegal in Vietnam and individuals identified as being instrumental in organising a group departure may face prosecution under the normal processes of Vietnamese law. In the nature of the Vietnamese system, it is probable that all members of the group would, on return, be subject to routine questioning for administrative purposes and to some degree of surveillance. As Vietnam is a communist state all citizens are routinely subject to police investigation/surveillance (Department of Foreign Affairs and Trade 2003, *Country Information Report No. 120/03 – Request for Information Regarding Vietnamese Boat People on Christmas Island*, 16 September – Attachment 7).

Questions 4 and 5 of a 2005 RRT Research Response examine the questions of how the Vietnamese authorities deal with persons suspected of being involved in people smuggling, and how illegal departure is viewed by the authorities. Sources include material from the United Nations, US Department of State (USDOS), DFAT and academics. Of note is the opinion by Dr Andrew Hardy that at times the Vietnamese authorities themselves have facilitated illegal departures for profit (RRT Country Research 2007, *Research Response VNM17306*, 10 May – Attachment 8).

A 1999 DFAT report discusses the situation of Vietnamese nationals who themselves left the country illegally and then returned:

A3. It is unlikely that the Vietnamese authorities would take punitive action against a national who left Vietnam illegally, acquired permanent residence in Australia and who was returned to Vietnam as a deportee from Australia because of a criminal conviction in Australia.

Between 1996 and 1999, 110,000 people who left Vietnam illegally were returned to Vietnam by the UNHCR. The UNHCR individually visited and monitored the situation of 40 percent of these returnees. UNHCR officials have confirmed that in no case monitored, did a returnee complain of arrest, persecution or discrimination because of their decision to flee.

The embassy estimates that between 3,000 and 4,000 Vietnamese, resettled in Australia as refugees, have now returned to Vietnam to live and to work, or to set up businesses. The government of Vietnam is pursuing a series of policies to encourage such people to return. Nearly all of these people would have left Vietnam illegally (DIMIA Country Information Service 1999, *Country Information Report No.54/99 – Vietnam: Desertion* (sourced from DFAT advice of 25 February 1999), 26 February – Attachment 3).

Please see Question 3 for further information on the treatment of returned asylum seekers and those who have left illegally.

Treatment of family members of known dissidents

There is evidence that suggests that family members of both past and present dissidents may experience discrimination and harassment.

The 2007 USDOS report on Vietnam states:

While many persons formerly interned in reeducation camps on the basis of association with the pre-1975 government were well integrated into society, some continued to report varying levels of discrimination as they and their families sought access to housing, education, and employment. In the past some military veterans of the pre 1975 South Vietnamese government and their families faced economic hardship as a result of past employment restrictions and discrimination. Few of these prohibitions remained, and the declining percentage of war veterans belonging to the labor force also lessened the incidence of such discrimination. (US Department of State 2007, 'Freedom of movement within the country, foreign travel, emigration, and repatriation', *Country Reports on Human Rights Practices 2006: Vietnam*, 6 March – Attachment 9).

A 2003 press release by Amnesty International discusses the family members of an imprisoned Catholic priest, who were themselves sentenced to imprisonment:

Amnesty International expressed its outrage at the prison sentences given today to the nephews and niece of prisoner of conscience Nguyen Van Ly. The organization regards the three as prisoners of conscience and human rights defenders and calls for their immediate and unconditional release.

“These three siblings have been targeted by the Vietnamese state in what can only be described as a vindictive attempt to further punish their uncle, Father Nguyen Van Ly”, Amnesty International said.

After a trial closed to diplomats and foreign journalists and lasting only three hours, Nguyen Vu Viet, 27; Nguyen Truc Cuong, 36 and their sister Nguyen Thi Hoa, 44; were sentenced to five, four and three years imprisonment respectively. Nguyen Thi Hoa is a widow with four children aged between five and 18 years old. Her brothers have been held for over two years prior to the trial, itself a serious breach of Vietnamese criminal law procedures given the crimes the pair were eventually charged with.

“The three have been given these lengthy prison sentences for the peaceful exercise of their right to freedom of expression, guaranteed in both the Vietnamese Constitution and international treaties to which Viet Nam is a party,” said the organization.

They are accused of passing information regarding their uncle and the situation of religious freedom in Viet Nam generally to overseas Vietnamese groups regarded by the authorities as ‘reactionary’ (Amnesty International 2003, *Viet Nam: Dissent stifled once again*, 10 September, ASA 41/028/2003 – Attachment 10).

3. Is there any evidence that refugees who were repatriated to Vietnam in the 1990s were, and continue to be, discriminated against as a social group? If so, what forms might this discrimination take?

There is little recent information on the current situation on those who were repatriated to Vietnam in the 1990s. The reports below are grouped under two headings, dealing with specific information on those who returned in the 1990s; and general information on failed asylum seekers who have returned in recent years.

Repatriation in the 1990s

A 1999 DFAT report discusses the situation of Vietnamese nationals who left the country illegally and then returned:

A3. It is unlikely that the Vietnamese authorities would take punitive action against a national who left Vietnam illegally, acquired permanent residence in Australia and who was returned to Vietnam as a deportee from Australia because of a criminal conviction in Australia.

Between 1996 and 1999, 110,000 people who left Vietnam illegally were returned to Vietnam by the UNHCR. The UNHCR individually visited and monitored the situation of 40 percent of these returnees. UNHCR officials have confirmed that in no case monitored, did a returnee complain of arrest, persecution or discrimination because of their decision to flee.

The embassy estimates that between 3,000 and 4,000 Vietnamese, resettled in Australia as refugees, have now returned to Vietnam to live and to work, or to set up businesses. The government of Vietnam is pursuing a series of policies to encourage such people to return. Nearly all of these people would have left Vietnam illegally (DIMIA Country Information Service 1999, *Country Information Report No.54/99 – Vietnam: Desertion* (sourced from DFAT advice of 25 February 1999), 26 February – Attachment 3).

A 1999 article from *Refugees Magazine* discusses the closing down of UNHCR operations in Vietnam after 25 years, during which time it had organised the repatriation of 110,000 returnees. It states that “the majority have successfully reintegrated” although some were still traumatised by their experiences during their escape and in refugee camps. The description of the situation in the 1970s and 1980s is of interest:

In May, 1979 UNHCR and Viet Nam signed an agreement in Geneva to establish an “orderly departure program” as an alternative to the uncontrolled flight of the so-called boat people. When the agency handed over programs for family reunification and other humanitarian cases to the International Organization of Migration (IOM) in 1991, it had helped more than 330,000 people to emigrate from Viet Nam safely and legally.

Despite the success of that program, Vietnamese continued to flee their homeland by other means. In 1989, some 70 governments adopted a Comprehensive Plan of Action (CPA) in a bid to halt clandestine departures amid creeping ‘compassion fatigue’ in Asia, especially in resettlement countries. Regional capitals continued to accept arriving Vietnamese, but screening procedures were introduced to decide who among the boat people qualified as a refugee under the 1951 Convention.

Nearly a half million people had settled in the west before the CPA ended in 1996 at a cost to the international community of \$350 million. Viet Nam agreed to accept back those “screened out” and UNHCR began the most intensive evaluation of any return movement in its history. By the middle of this year, UNHCR’s seven Vietnamese speaking monitors had individually visited more than 40 percent of the 110,000 returnees — a record one diplomat described as “stunning.”

During its quarter century in the country, UNHCR spent \$113 million. This included \$71 million for the return of rejected asylum seekers, of which \$35 million was a reintegration cash grant and another \$14 million to start an estimated 600 small community projects...

...Goran Rosen is one of UNHCR's longest serving international staff members in Viet Nam and says as the first returnees came back it took up to 10 days to get the necessary permission from several ministries and local police authorities to visit them. There was suspicion on all sides. On one of his first visits in 1989 he checked out a Malaysian news headline "Lured Back to a Very Bleak Future" that returnees were being imprisoned. Rosen found not only the report untrue, but relatives of the returnees were actually continuing to organize illegal departures...

...In the early years of flight, most refugees came from South Viet Nam. By the late 1980s the pattern had changed and the latest arrivals were mostly from the north. These people received little sympathy from resettlement countries. And though they dreamed of "freedom" according to Goran, most Vietnamese at that time were really fleeing the uncertainties of sweeping economic changes taking place. State firms were being privatized, the country's only employer, the government, was getting rid of state workers. Even university graduates suddenly could not get work.

While the overall reintegration program has been successful, some Vietnamese have readjusted to life back home better than others. One Hanoi merchant says he spent \$50,000 worth of family gold trying to settle "anywhere" other than Viet Nam...

...A 53-year-old returnee has had a different experience. He served time in prison for organizing clandestine departures before he left for Hong Kong in 1988. He was 'screened out' for refugee status and was among the last to repatriate before the colony reverted to Chinese rule last year. He had led camp protests and now complains that repeated tear gas attacks by Hong Kong police has ruined both his and his wife's health...

...Some returnees remain haunted by their experiences. Protection Officer Dirk Hebecker remembers one Vietnamese still traumatized by his voyage on a small fishing boat meant to carry 30 but loaded with 100 desperate passengers. When the boat began leaking the captain ordered male passengers overboard where they could cling to a rope he tossed them. One by one, they lost their grip and drowned. The captain sailed on to Hong Kong.

"The irony of what we are doing here is that we are spending 90 percent or more of our time counselling people how to get on with their lives," Hebecker said. "We are supposed to ask about persecution during our visits, but the question never comes up. They are used to UNHCR providing them everything in the camps, so they talk about their economic difficulties" (del Mundo, Fernando 1999, 'Vietnam: End of an era', *Refugees Magazine Issue 113*, UNHCR website, 1 January <http://www.unhcr.org/publ/PUBL/3b811f6e4.html> – Accessed 2 July 2007 – Attachment 11).

Question 3 of a 2005 RRT Research Response contains material from human rights groups which challenges UNHCR's view that the reintegration process has been an overall success. Opinions from the Asian Human Rights Commission, Human Rights Watch, and others have claimed that UNHCR did not have adequate staff to monitor all the returnees, and that certain returnees had been targeted by the government for their political opinions (RRT Country Research 2005, *Research Response VNM17238*, 24 March – Attachment 12).

Recent reports on the return of failed asylum seekers

In 2005, Professor Carlyle A. Thayer of the Australian Defence Force Academy, University of New South Wales, who is a noted authority on the Socialist Republic of Vietnam, provided an opinion on the general situation of returned asylum seekers, among other subjects:

2. How are Vietnamese citizens who have been involved in anti-regime activity overseas and who have been critical of the Vietnamese regime treated on return by the Government? Does this also apply to failed asylum seekers, and would the authorities' reaction be any different in these circumstances?

Vietnamese citizens who have been involved in anti-regime activities overseas are very likely to be interviewed by security officials on their return. Security officials also are very likely to contact their families in a subtle form of intimidation. Vietnamese citizens who have been critical of their government whilst living overseas are not usually treated in this fashion. There is a tolerance of "critical views" but not anti-regime activity. **As for failed asylum seekers, the regime exercises some circumspection especially if their treatment is monitored by outside agencies such as foreign embassies or human rights groups.**

Situation of returned boat people

3. **Are you aware of any reports of prosecution of returned asylum seekers by the Vietnamese authorities on the grounds that they sought asylum in Australia?**

No (Thayer, Carlyle A. 2005, 'Comments for the Australian Refugee Review Tribunal', Johns Hopkins University, Washington, D.C., 18 March – Attachment 13).

Question 2 of a 2005 RRT Research Response examines the situation of failed asylum seekers who return to Vietnam, drawing on material from USDOS, Human Rights Watch, DFAT, UNHCR, the Canadian Research Directorate and the media. The sources indicate that returning Vietnamese nationals may be mistreated by the Vietnamese government if it is thought that they were engaged in anti-regime activities while they were overseas (RRT Country Research 2005, *Research Response VNM17238*, 24 March – Attachment 12).

A June 2006 report by UNHCR Writenet examines the situation of ethnic minorities from Vietnam who sought but were not granted asylum in Cambodia. In 2005 a Memorandum of Understanding was signed where the Vietnamese government "gave written guarantees that the returnees would not be punished or prosecuted" (p.13). UNHCR monitored the process of repatriation of some, though not all, of the returnees, and rejected criticisms by human rights groups that some suffered ill treatment:

A later group of six returnees was monitored throughout their journey from Phnom Penh to Gia Lai by international UNHCR staff. This openness was seen by UNCHR as "evidence of Vietnamese commitment to reintegrate the returnees". A UNHCR regional representative made two visits to the Central Highlands to visit returnees and deportees in Summer and Fall of 2005 and reported: "It's very reassuring to see the returnees are treated as victims, not culprits, by the local authorities. They almost all have land, and are getting positive help to restart their lives." Critics of these monitoring visits, however, noted that government officials came with the UNHCR team for all interviews, and not all repatriated people could be visited in such brief trips. These critics, from Human Rights Watch, MFI, and elsewhere, argued that the UNHCR office in Hanoi was not independent, objective, or strong enough and relied only on the goodwill of Hanoi authorities to conduct any monitoring. The MFI additionally asserted that some of the people who UNHCR had rejected as refugees and repatriated were subsequently imprisoned in Vietnam, and Human Rights Watch made similar claims in a June 2006 report.

Since the agreement was signed in 2005, 190 people have returned to Vietnam – 102 voluntary returnees and 94 rejected asylum seekers – while 605 have been resettled. Some serious complaints were made about the way in which the 94 rejected asylum seekers were

forcibly deported by the Cambodian government in July of 2005. Another 249 refugees remain under UNHCR's care in Phnom Penh as of June 2006. Although the numbers of people seeking asylum dropped considerably after the January 2005 MoU, they did not stop entirely. In fact, a new group of 75 was taken in by UNHCR in Phnom Penh as recently as January 2006. Visits to the Central Highlands to assess those being repatriated also continue to happen, including an April 2006 visit from the Assistant High Commissioner for Protection. Since the MoU was signed in 2005, **UNHCR has made in total 12 monitoring visits to the Central Highlands, meeting with 64 per cent of returnees, including both those who voluntarily decided to return, and those who were deported. The large percentage of people who have been visited is higher than in most UNHCR caseloads, and other interested parties, including the US Embassy, have similarly made monitoring visits to the Central Highlands. While only a few of these visits have taken place without government officials present, UNHCR has stated that after these monitoring missions it "has no serious concerns about the conditions of the returnees"**.

However, a recent Human Rights Watch report has asserted that there is indeed persecution of returnees, and cites as evidence interviews in Cambodia with returnees who "doubled back"⁴, that is, they originally returned voluntarily to Vietnam or had their refugee claim rejected and were repatriated, but "experienced such severe persecution that they fled a second time to Cambodia to seek the protection of UNHCR". The report argues that some of the returnees suffered interrogations about why they left, and even some beatings and torture. Human Rights Watch says the accounts they have collected, though few in number, "call into serious question the credibility of UNHCR's monitoring of returnees and the assumptions on which the MoU is based – that returnees will not be persecuted and that UNHCR will be able to monitor the treatment of returnees to ensure that they are not harmed."

In response, UNHCR issued a statement rejecting these accusations, as "the allegations do not tally with our first-hand experience of the Montagnard caseload in Cambodia, nor with our 12 monitoring missions to visit returnees in the Central Highlands of Viet Nam". The UNHCR spokesperson went on to note that the Human Rights Watch report "draws very generalized conclusions from essentially the accounts of five people whose stories cannot be verified by any objective means". UNHCR pointed out that the more recent monitoring missions were made without the presence of officials, and that the missions did not reveal any of the maltreatment Human Rights Watch alleged; furthermore, the claims of those interviewed by Human Rights Watch as primary evidence could not be substantiated by the missions and UNHCR believes there to be "discrepancies between accounts they related to us and to HRW" (UNHCR Writenet 2006, Vietnam: Situation of Indigenous Minority Groups in the Central Highlands, June, pp.14-15 <http://www.unhcr.org/cgi-bin/texis/vtx/home/opendoc.pdf?tbl=RSDCOI&id=44c0f55a4> – Accessed 2 July 2007 – Attachment 14).

The most recent US Department of State report on Vietnam contains updated material on the returnees from Cambodia:

...The government again allowed fact finding and monitoring visits by the Office of the UN High Commissioner for Refugees (UNHCR) and foreign diplomatic mission representatives to the Central Highlands. In general these trips were monitored but not hindered by local government authorities. The government granted the UNHCR and foreign diplomatic staff access to local citizens of interest. The UNHCR and foreign diplomats saw some resistance from lower level officials in permitting private interviews of returnees. Local policemen often were present during UNHCR returnee interviews. Earlier in the year a separate foreign observer mission reported government officials disguised as local village elders. Nevertheless, **the UNHCR and foreign diplomats separately concluded that provincial**

governments continued to honor their obligations to attempt to peacefully reintegrate ethnic minority returnees from Cambodia.

The UNHCR reported that by the end of the year, local authorities had received unprecedented training on UNHCR mandates for returnees. The UNHCR reported a general feeling of “more openness” during their monitoring visits and a better filtering of information from national to provincial to local government levels, due in part to World Trade Organization accession and APEC summit preparations.

UNHCR representatives reported that the overall environment for ethnic minorities in the Central Highlands improved, despite an increase in the number of persons illegally going to Cambodia during the year. They stated that there was “no general threat” of systemic discrimination against ethnic minorities in the Central Highlands...

Following April 2004 protests in the Central Highlands, a number of ethnic minorities hid in forests and rubber plantations, and some attempted to flee across the border into Cambodia. Vietnamese police attempted to block these potential refugees and reportedly crossed the border into Cambodia. The UNHCR received approximately 775 ethnic minority refugees in its camps in Cambodia. Thirteen potential refugees who received UNHCR protection in Phnom Penh independently returned to Vietnam in October 2004. According to authorities, the 13 persons returned safely to their homes; however, newspaper accounts reported that they were interviewed extensively by authorities upon their return.

In January 2005 the government signed a tripartite Memorandum of Understanding on the Settlement of Issues Relating to the Vietnamese Central Highlands Ethnic Minority People in Cambodia with the government of Cambodia and the UNHCR to facilitate the return of all ethnic minority individuals in Cambodia who did not qualify for third country resettlement. The UNHCR and various foreign diplomats were subsequently permitted to visit ethnic minority returnees from Cambodia after their arrival in the Central Highlands.

The UNHCR reported that 228 Vietnamese ethnic minority individuals from the Central Highlands arrived in Cambodia during the year. Approximately 50 individuals returned under the auspices of the 2005 agreement (US Department of State 2007, ‘Freedom of movement within the country, foreign travel, emigration, and repatriation’, *Country Reports on Human Rights Practices 2006: Vietnam*, 6 March – Attachment 9).

4. Would a person be required to pay tax if he works from his home and not in a registered business?

Information found on the website of the Vietnamese Ministry of Finance and other sources indicates that certain household businesses do not have to register as businesses, while others are obliged to register: this depends on the nature and size of the business, how many people it employs, the amount of income it earns, and on local regulations.

Regarding taxation in general, sources indicate that there are a range of taxes which individuals and businesses may be liable to pay, depending on the nature of the business and the level of income. It appears that small family-run businesses – presumably those of a certain size – currently pay a company income tax of 28 percent of their company’s sales. The Vietnamese Government is currently in the process of revising its tax laws, and when the law comes into effect, small businesses will be liable to pay income tax just as salary earners

do, rather than company tax. The current threshold for payment of income tax is VND5million per month.

Thus, generally speaking, the question of whether a person would have been required to pay tax depends on what kind of business he was operating from home, how much the business earned, how many people were employed, and the requirements of the regulations in the particular locality.

The Vietnamese Government's 2006 *Decree on Business Registration* was found on the website of the Ministry of Finance. Chapter VI of the *Decree* deals with the registration of household businesses. Article 36 states:

1. A household business as owned by one Vietnamese Citizen, one group of persons or one individual household may be registered for business at one location only, may employ up to ten (10) employees only, shall not have a seal, and shall be liable for its business activities to the full extent of its assets.
2. **Household businesses which engage in agricultural, forestry, fishery or salt production or which are street hawkers and vendors, remote traders, itinerant traders or service providers earning low income shall not be required to register their businesses, unless they conduct business in conditional lines of business.** People's committees of cities and provinces under central authority shall stipulate the applicable level of low income within their locality. The stipulated level of low income may not be higher than the stipulated threshold at which personal income tax is payable in accordance with the laws on tax.
3. Any household business which employs regularly more than ten (10) employees must register business as an enterprise (Government of the Socialist Republic of Vietnam 2006, *Decree on Business Registration*, Ministry of Finance website, 29 August <http://www.mof.gov.vn/DefaultE.aspx?tabid=281&page=2> – Accessed 26 June 2007 – Attachment 15).

The same section of the *Decree* contains information on the procedures for registering a business and business locations and names (Government of the Socialist Republic of Vietnam 2006, *Decree on Business Registration*, Ministry of Finance website, 29 August <http://www.mof.gov.vn/DefaultE.aspx?tabid=281&page=2> – Accessed 26 June 2007 – Attachment 15).

Another recent document found on the Ministry of Finance website discusses changes to the tax laws, and refers to the taxes that small businesses currently pay:

With this new personal income tax bill, family-run businesses will be obliged to pay personal income tax rather than enterprise or company income tax. Why is this?

People who head up a family-run business (as we define “family-run business”) conducting business of any sort, should pay personal income tax because these are just people doing something small-scale to get by. Companies (as we define “companies”) are more substantial and these will be obliged to pay the enterprise or company income tax. Applying a personal income tax to such people rather than a company income tax is in accordance with international rules. **At the moment, individuals who own family-run businesses are liable to pay a company income tax, 28 percent of their company' sales. Individuals whose income is derived from a wage or salary must pay a personal income tax (10-40percent) if they (Vietnamese citizens only) make more than VND5million per month.** At this time, the minimum taxable income for foreigners is higher than that for Vietnamese citizens. With the new bill, every individual that earns more than a set amount (as yet undetermined) in the form of wage, salary – or profit obtained from the family-run business – will have to pay a

personal income tax. This will assure that everyone will pay in to the Government an equal share of his income. This method of tax collection would comply with international rules and be an improvement on Vietnam's present tax rules ('A new personal income tax bill' 2006, The Ministry of Finance of the Socialist Republic of Vietnam website, 29 September <http://www.mof.gov.vn/DefaultE.aspx?tabid=632&ItemID=36811> – Accessed 26 June 2007 – Attachment 16).

Two recent documents by international bodies list the main taxes in Vietnam. This information is provided as background material, as a person may well have been liable to some of these taxes, depending on the nature of their business

A 2006 report by the World Trade Organisation (WTO) examines Vietnam's economy in the lead up to its accession to the WTO. It discusses the various taxes in operation:

The main taxes levied in Viet Nam were corporate income tax; Agricultural Land Use tax; a Tax on the Transfer of Land Use Rights; Natural Resources tax (Royalties); Land and Housing tax; (Personal) Income tax; VAT; Special Consumption tax (Excise tax); and import and export duties. In addition, the Government levied fiscal charges such as land rent, water charges, a slaughtering tax (abolished in 1999), business licensing tax, property registration fees and transportation fees. The total revenue from taxes, fees, charges and other levies as a percentage of GDP had amounted to 22.1 per cent in 2002 and 21.9 per cent in 2003 15...

...The corporate income tax was levied in accordance with the amended Law on Corporate Income Tax, enacted by the National Assembly on 17 June 2003 and in effect since 1 January 2004, having replaced the Law on Corporate Income Tax of 10 May 1997. ...The Agricultural Land Use tax had been levied since 1 January 1994 on all individuals and entities using land in agricultural production. Households using land in excess of established standard acreage paid an additional tax equal to 20 per cent of the basic rate. The land and housing tax was levied on houses, residential land and construction sites. However, the housing tax had remained temporarily uncollected. The amended Law on Corporate Income Tax had revoked a provision on taxes on the transfer of land use rights imposed on trading units according to the Law on Taxes on the Transfer of Land Use Rights. According to the amended Law, income of trading units arising from the transfer of land use rights were now subject to corporate income tax. The Law on supplements of and amendments to some Articles of the Tax on the Transfer of Land Use Rights, effective since 1 January 2000, provided for a tax rate of 2 per cent on land used in agricultural, forestry and aquatic production, and 4 per cent on land used for residential, construction and other purposes. The natural resources tax was applied in accordance with the amendments to the Ordinance on Natural Resources Tax of 30 March 1990, effective since 1 June 1998. The Ordinance provided for tax rates varying from 1-8 per cent on metal minerals, coal and precious gems, 0-25 per cent on oil and gas, 1-5 per cent on non-metal minerals, 1-10 per cent on natural marine products, 1-40 per cent on natural forest products, 0-10 per cent on natural water, 10-20 per cent on swallow's nests, and 0-10 per cent on other natural resources. The criteria used for determining the applicable tax rates were stipulated in the Ministry of Finance Circular No. 153/1998/TT-BTC of 26 November 1998 guiding the implementation of Government Decree No. 68/1998/CP of 3 September 1998. Pursuant to Point 3, section II of the Circular, tax rates were adjusted periodically according to the type of natural resource, its scarcity and economic value, whether recyclable or not, its use, and exploitation conditions (World Trade Organization 2006, *Accession of Viet Nam: Report of the Working Party on the Accession of Viet Nam*, 27 October, WT/ACC/VNM/48, p.4 <http://www.buyusa.gov/vietnam/en/231.pdf> – Accessed 26 June 2007 – Attachment 17).

The entry on Vietnam in the *2007 Index of Economic Freedom* states of tax in Vietnam:

Vietnam has a high income tax rate and a moderate corporate tax rate. The top income tax rate is 40 percent, and the top corporate tax rate is 28 percent. **Other taxes include a value-added tax (VAT) and a business licensing tax.** In the most recent year, overall tax revenue as a percentage of GDP was 13.6 percent

(Heritage Foundation & Wall Street Journal 2006, *2007 Index of Economic Freedom* <http://www.heritage.org/research/features/index/reports/Index2007.pdf> – Accessed 27 April 2007 – Attachment 18).

A 2006 document from the Ministry of Finance website discusses reforms to the tax system in Vietnam, and refers to a wide range of taxes:

In the last five years, the tax sector has faced numerous difficulties and challenges due in part to natural calamities, epidemics and changes in domestic and international markets. In spite of all obstacles, the sector has to solve all difficulties if it is to realize the goals set by the Ninth National Communist Party Congress. With strong determination and great efforts, and under the close supervision and direction of the Party, the National Assembly and the Government, the tax sector has overcome the difficulties and success has been sweet.

Across the board, tax policies are being modified to reduce and eliminate a lot of taxes. For example, the Value Added Tax (VAT) and the Enterprise Income Tax on food and wholesale fresh foodstuff, the capital-use tax of foreign-invested companies, and the tax on foreign-invested company profits that are taken abroad have been eliminated. In addition, over 300 unnecessary official fees have been removed. The Enterprise Income Tax has been lowered from 32 percent to 28 percent, while the 20 percent VAT and the 50 percent Personal Income Tax are gone. The land-use-right transportation tax has also been cut 80 percent, and a registration fee has been halved. The range of businesses not subject to the VAT (or subject to the zero percent VAT) has been expanded. For those companies that employ a large number of female workers or the disabled, the Enterprise Income Tax has been eliminated or reduced. Both domestic and foreign investors now enjoy the lowest preferential tax rates they've ever seen in Vietnam. Companies using small areas of land are exempt from paying a land use tax. Prioritized individuals and organizations are subject to exemption of and reduction in many land-related taxes and fees. At the same time, the tax sector has put in place a policy to extend, freeze or forgive the debts of enterprises and business households that have difficulties caused by external factors. The zero percent tariff is applied to most exported goods and services and the input VAT is refunded. The input VAT is deducted of refunded when there's a purchase of fixed assets and construction. Specialized imported goods, those things that cannot be made in Vietnam, are not subject to an import tariff. The tax sector has tax preference policies for investors in industrial zones, export processing zones, high-tech parks and needy areas.

Apart from the changes in its tax policies, the sector has carried out administrative reform simplifying the tax system, making it more transparent and creating conditions under which taxpayers are more likely to, and can more easily, fulfill their tax obligations. Administrative reform includes tax registration, tax declaration, tax payment and tax finalization. By using information technology, tax and customs offices are able to reduce the time needed for tax code registration from 30 days to just eight. The application of the one-stop policy in implementing tax procedures throughout the tax system has marked a breakthrough in development. As a result, taxpayers are able to receive a wide range of quality services, can contact tax officials, and may obtain sufficient information to carry out their business in a more timely fashion.

The self-declaration and self-payment policy is considered to be the key to tax reform. This enables taxpayers to become active in paying taxes and tax offices to better manage them

through tax inspection to reduce tax evasion and tax fraud. Concurrently, the sector has expanded IT application in tax administration and retrained tax officers ('Five years of improved taxation' 2006, The Ministry of Finance of the Socialist Republic of Vietnam website, 6 July <http://www.mof.gov.vn/DefaultE.aspx?tabid=632&ItemID=34318> – Accessed 26 June 2007 – Attachment 19).

5. Would a person who did not pay tax be sent to a re-education camp without trial and without a fixed date of release?

Few recent reports were found that mention “re-education camps” as a means of punishment in Vietnam. Such camps seem to have been most widespread in the post-war period, and have now largely been replaced with other forms of detention. Please see Question 6 for further information on re-education camps.

There are recent reports that indicate that the government is working to make its tax system more efficient, including the detection and punishment of tax evasion. The main penalties for minor forms of tax evasion appear to be fines of varying amounts.

There are also reports indicating that large-scale tax fraud and other economic crimes are taken very seriously in Vietnam, and are punished by lengthy prison sentences, or even death sentences, which can lead to persons being imprisoned on death row for indefinite periods.

A 2005 item on the Ministry of Finance website states:

The sector will create favourable conditions for taxpayers to fulfil their duties, prepare for a trial project on tax self-enumerating and self-paying, apply information technology in tax management, improve tax collecting mechanisms and enhance tax training to meet new requirements. Tax agencies will also provide the latest information on tax to taxpayers, **inspect individuals and organisations which show signs of tax evasion, make public those who violate tax regulations or evade tax, and commend those who successfully complete their responsibilities.**

This year, the tax sector will focus on analysing tax debt, reducing overdue debt and **implementing strict measures to collect bad debts.** The sector will co-operate with the Ministry of Justice to build a regulation on tax liability measures. It will also call for co-operation with other ministries and departments, including the urban planning, land survey, construction, registering, public security and market management sectors, as well as localities to provide information and work closely with tax agencies to manage and collect overdue debt. Such co-operation will also be used in the fight against smuggling, trade fraud and tax evasion.

With such strict and effective measures, the tax sector hopes to fulfil its tasks for this year and the years to come, meeting the requirements of the country's socio-economic development strategy ('Tax sector boosts State budget collecting' 2005, The Ministry of Finance of the Socialist Republic of Vietnam website, 14 June <http://www.mof.gov.vn/DefaultE.aspx?tabid=616&ItemID=24244> – Accessed 2 July 2007 – Attachment 20).

A 2004 *Decree* found on the Ministry of Finance website sets out the penalties for various forms of “administrative violation” of the tax laws, including the non-payment of taxes. These include cautions, fines, confiscation of records, and suspension of business. Detention

and prison sentences are not mentioned, but Article 23 discusses the procedures for transferring a case to “criminal procedure-conducting agencies” if “the violation acts show criminal signs under the Penal Code’s provisions” (The Socialist Republic of Vietnam 2004, *Decree No. 100/2004/ND-CP of February 25, 2004 Prescribing The Sanctioning Of Administrative Violations In Tax Domain*, The Ministry of Finance of the Socialist Republic of Vietnam website, 25 February <http://www.mof.gov.vn/> – Accessed 2 July 2007 – Attachment 21).

A 2006 report by Amnesty International discusses the 2005 case of Duong Quang Tri, who was sentenced to death for tax fraud, and includes information on the heavy penalties for major economic crimes:

Although there is no specified time-limit within which executions should be carried out, Amnesty International has noted that in some instances prisoners have been held on death row for between four to six years.

Duong Quang Tri is believed to be the most recent person known to be sentenced to death for a non-violent economic crime. He joins at least another 10 people on death row for similar crimes.

Duong Quang Tri was brought to trial with his wife, Pham Thi Kieu Phuong, at Ho Chi Minh City People’s Court on charges of tax fraud. They were both found guilty of defrauding and appropriating over 385,000 USD in Value Added Tax. While Duong Quang Tri was sentenced to death, his wife was sentenced to 16 years imprisonment.

Duong Quang Tri was the deputy director of a private enterprise, and his wife the director. They were accused of fabricating six false contracts to avoid paying the tax, in collaboration with 10 other people, including five officers from the state-run Agriculture and Forestry Products Import Export Company (Agrimexco). The 10 were sentenced to between four and 10 years’ imprisonment...

... The last known execution for economic crimes took place on 21 March 2006, when Phung Long That, the former head of the anti-smuggling investigating division of the Ho Chi Minh City customs department, was shot by firing squad. He had been sentenced to death in April 1999 after being convicted of accepting bribes and smuggling goods worth 70 million USD.

Currently the death penalty in Viet Nam is an optional punishment for economic crimes such as smuggling, counterfeiting, embezzlement, offering bribes when it involves property and money valued over specified amounts. Other offences for which the death penalty is applicable include murder, rape, drug trafficking and national security crimes...

... *Sentenced to death for economic crimes since January 2003:*

Truong Thi Thanh Huong (f) – embezzlement of 890,212 USD (*death sentence upheld 24 April 2003*)

Hoang Van Nam (m) – smuggling forged banknotes (28 April 2003)

Le Thi Kim Phuong (f) – fraud involving 1.6 million USD (*death sentence upheld 6 June 2003*)

Hoang Tu Lien (f) – counterfeiting nearly 90,000 USD (12 August 2003)

Phan Ngoc Hanh (f) – fraud and debts worth 1.25 million USD (19 August 2003)

La Thi Kim Oanh (f) – embezzlement of public funds worth 4.7 million USD (2 December 2003)

Tran Phuoc Toan (m) – embezzlement of 360,000 USD from a post office (11 June 2004)

Tran Huy Son (m) – counterfeiting banknotes worth 25,000 USD (17 May 2004)

Tran Van Giao (m) – misappropriation of property valued at one million USD (2 August

2004)

Tran Thi Hoa Anh (f) – defrauding banks of 317,00 USD (10 November 2004)

Duong Quang Tri (m) – defrauding and appropriating over 385,000 USD in tax fraud (26 January 2005)

Executed since January 2003:

Tang Minh Phung (m) – fraud and corruption involving 357 million USD of state funds (11 July 2003)

Pham Nhat Hong (m) – fraud and corruption involving 357 million USD of state funds (11 July 2003)

Tran Thi My Ha (f) (see above) – counterfeiting nearly 90,000 USD (17 November 2004)

Ngo Thanh Lam (m) – embezzlement of more than 4.6 million USD (1 December 2005)

Phung Long That (m) – receiving bribes and smuggling (21 March 2006) (Amnesty International 2006, *Socialist Republic of Viet Nam: Duong Quang Tri: Sentenced to death for fraud*, 1 May, ASA 41/004/2006 – Attachment 22).

6. For what reasons are people sent to re-education camps now in Vietnam?

The sources consulted indicate that “re-education camps” were a feature of Vietnam during the immediate post-war period in the mid-1970s. Few recent references were found to such camps, although it seems probable that some still exist. However, reports indicate that there are a range of other forms of detention which are still used against critics of the communist regime, and that there are still crackdowns on political and religious dissidents.

A 2007 article from the *Wall Street Journal* recalls situation after the end of the Vietnam War:

After South Vietnam ceased to exist, a million people were sent to re-education camps, and an estimated one million more fled to foreign shores. Inside Vietnam, the demagogic North – wielding terror and deception – collectivized agriculture, confiscated property, prohibited private businesses, monopolized educational and cultural activities and applied various other forms of government- and party repression. The national economy stagnated (Que, Nguyen Dan 2007, ‘Vietnamese rights and wrongs’, *The Wall Street Journal Asia*, 20 June – Attachment 23).

A 1998 report by Amnesty International states that many re-education camps were closed in the early 1990s, and that in 1998 there was a large scale amnesty for political prisoners, resulting in the release of 7,849 people. The charges against them had included various forms of anti-government activity such as “rebellious against the regime”, forming a “reactionary organization”, “activities aimed at overthrowing the government” and “protecting reactionary elements”. Some of those who remained imprisoned included senior Catholic and Buddhist religious figures and political dissidents (Amnesty International 1998, *Socialist Republic of Viet Nam: A step forward for human rights?*, 1 December, ASA 41/010/1998 – Attachment 24).

A 1998 article from the *Los Angeles Times* describes a re-education camp used to rehabilitate prostitutes (Lamb, David 1998, ‘World Perspective Vietnam’, *Los Angeles Times*, 9 January <http://www.aegis.com/news/Lt/1998/LT980102.html> – Accessed 2 July 2007 – Attachment 25).

A 2000 Human Rights Watch report states that the government had largely replaced re-education camps with other forms of detention that were less visible:

Despite these ongoing concerns, there can be little doubt that important human rights improvements have occurred in Vietnam in recent years. During the first fifteen years after re-unification, the country's prisons and re-education camps were filled with thousands of real and perceived opponents of the government. The great majority of these have since been released but some remain – precisely how many, Human Rights Watch is unable to estimate with accuracy. The true number of those still being held in prison, house arrest or other forms of detention or restriction as critics or opponents of the government, or because of their religious opinions, is known only to the government...

... From 1975 until the late 1990s, many of those who opposed or criticized the government or called for pluralism and democratic reforms were imprisoned or sent to re-education camps. Nowadays, however, the Vietnamese government appears keen to avoid the international opprobrium that such overt repression provokes and to prefer to use other, less obvious means to try and silence key political and religious dissidents. Those who go too far in criticizing or confronting the government, however, still risk being subjected to **house arrest, administrative detention or prison sentences** (Human Rights Watch 2000, *Vietnam: The Silencing of Dissent*, Vol. 12: No. 1, 3 May. <http://www.hrw.org/reports/2000/vietnam/> – Accessed 15 April 2004 – Attachment 26).

The same report contains the following points of interest:

- Many previously imprisoned political dissidents and re-education camp inmates, including religious dissidents, are still monitored.
- Those who have not been detained, but have made overt criticisms of the Communist Party, may be placed under close surveillance.
- Dissident writers and other activists have been subjected to short periods of arbitrary detention, house searches, and surveillance.
- Senior religious figures remain in prison, and some are in “internal exile”, confined to isolated pagodas.
- Prison sentences of up to twenty years have been imposed on dissidents for “attempting to overthrow the government” (Human Rights Watch 2000, *Vietnam: The Silencing of Dissent*, Vol. 12: No. 1, 3 May. <http://www.hrw.org/reports/2000/vietnam/> – Accessed 15 April 2004 – Attachment 26).

In 2005, Professor Carlyle A. Thayer of the Australian Defence Force Academy, University of New South Wales, who is a noted authority on the Socialist Republic of Vietnam, provided an opinion on the treatment of critics of the regime:

Prominent individuals who have used the internet or distributed anti-regime pamphlets are charged, invariably found guilty and imprisoned. Expressing anti-regime views does not necessarily incur state repression. It depends on whether the remarks are transmitted abroad and the nature and extent of criticism. The party-state does not brook commentary in favour of pluralism, an end to one-party rule or in favour of a multiparty system (Thayer, Carlyle A. 2005, ‘Comments for the Australian Refugee Review Tribunal’, Johns Hopkins University, Washington, D.C., 18 March – Attachment 13).

A 2003 Amnesty International report describes a number of “elderly dissidents” who are being kept under house arrest or in administrative detention for their religious beliefs, or serving long prison terms for anti-government political activities (Amnesty International

2003, *Socialist Republic of Viet Nam: In place of veneration, incarceration: Elderly prisoners of conscience*, 1 October, ASA 41/032/2003 – Attachment 27).

A recent Amnesty International report from April 2007 states that there has been another crackdown in recent months, with “lawyers, trade unionists, religious leaders and internet dissidents” being detained or imprisoned in “increasing numbers (Amnesty International 2007, *Viet Nam: Silenced critics must be released*, ASA 41/004/2007, 24 April – Attachment 28).

A 2003 Amnesty International report is of interest as it contains two government directives describing the move to “push back the conspiracy to transform Viet Nam on the cultural and ideological level”. Particular areas of concern are the media, ethnic and religious groups, and “the propagation of capitalist culture” (Amnesty International 2003, *Socialist Republic of Viet Nam: Two official Directives relating to anti-government activities*, June, ASA 41/018/2003 – Attachment 29).

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