

**THE GOVERNMENT**

No. 119/2025/ND-CP

**THE SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

*Hanoi, June 09, 2025*

**DECREE**

**Amending and supplementing a number of articles of the Government's Decree No. 06/2022/ND-CP dated January 7, 2022, providing the mitigation of greenhouse gas emissions and protection of the ozone layer**

*Pursuant to the Law on Organization of the Government dated February 18, 2025;*

*Pursuant to the Law on Environmental Protection dated November 17, 2020;*

*At the proposal of Minister of Agriculture and Environment;*

*The Government hereby promulgates the Decree amending and supplementing a number of articles of the Government's Decree No. 06/2022/ND-CP dated January 7, 2022, providing the mitigation of greenhouse gas emissions and protection of the ozone layer.*

**Article 1. Amending and supplementing a number of articles of the Government's Decree No. 06/2022/ND-CP dated January 7, 2022, providing the mitigation of greenhouse gas emissions and protection of the ozone layer**

1. To amend Article 2 as follows:

This Decree applies to organizations and individuals involved in activities of greenhouse gas emissions, greenhouse gas emission mitigation and greenhouse gas absorption; organization and development of the domestic carbon market; implementation of mechanisms for domestic and international carbon credit exchange and offset; production, import, export, consumption and treatment of controlled ozone-depleting substances and contributors to the greenhouse effect under the Montreal Protocol on Substances that Deplete the Ozone Layer.”

2. To amend and supplement Article 3 as follows:

c) To add Clause 5a as follows:

“5a. The Article 6.2 mechanism under the Paris Agreement is a carbon credit exchange and offset mechanism as provided in Clause 2, Article 6 of the Paris Agreement under the United Nations Framework Convention on Climate

Change. The Article 6.2 mechanism under the Paris Agreement allows countries to engage in bilateral exchanges of carbon credits and greenhouse gas emission mitigation outcomes for use toward the achievement of greenhouse gas emission mitigation targets under their nationally determined contributions (NDCs).”

b) To add Clause 5b as follows:

“5b. The Article 6.4 mechanism under the Paris Agreement is a carbon credit exchange and offset mechanism as provided in Clause 4, Article 6 of the Paris Agreement under the United Nations Framework Convention on Climate Change. The Article 6.4 mechanism under the Paris Agreement allows organizations in countries that are parties to the Paris Agreement to register programs and projects in accordance with methodologies recognized by the UNFCCC and to be issued carbon credits for such programs and projects after validation.”

c) To amend Clause 12 as follows:

“12. Carbon exchange means a centralized system for the exchange and trading of greenhouse gas emission allowances and carbon credits.”

d) To amend Clause 18 as follows:

“18. Exchange of greenhouse gas emissions quotas and carbon credits means the purchase and sale of carbon credits and greenhouse gas emission allowances on the carbon exchange.”

dd) To add Clause 20 as follows:

“20. Sustainable cooling means the application of climate-friendly cooling solutions that reduce greenhouse gas emissions, use energy efficiently and economically, and aim at the use of controlled substances with low or zero global warming potential in buildings and urban areas.”

e) To add Clause 21 as follows:

“21. The National Registry System for greenhouse gas emission allowances and carbon credits (referred to as the National Registry System) is a system comprising information technology infrastructure, software, and data, which is established to manage, operate, update, and utilize information on the ownership of greenhouse gas emission allowances and carbon credits; and to process activities related to borrowing, returning, transferring, and offsetting greenhouse gas emission allowances.”

g) To add Clause 22 as follows:

“22. The method for generating carbon credits applicable to the domestic carbon credit exchange and offset mechanism is the method for calculating the amount of greenhouse gas emissions reduced or absorbed by a project compared to the amount of greenhouse gas emissions or absorption in the

absence of the project.”

3. To amend Article 7 as follows:

a) To amend Clause 1 as follows:

“1. Greenhouse gas emission mitigation goals shall be approved by the Prime Minister in NDCs, including the goals of greenhouse gas emission mitigation for the energy, agriculture, land use and forestry, and waste management sectors and industrial processes suitable to the country’s socio-economic development conditions and treaties to which the Socialist Republic of Vietnam is a contracting party.”

b) To amend Point b, Clause 4 as follows:

“b) For the period from 2025 through the end of 2030, establishments allocated greenhouse gas emission allowances shall be responsible for formulating and implementing greenhouse gas emission mitigation measures in conformity with the allocated greenhouse gas emission allowances; establishments that have not been allocated greenhouse gas emission allowances shall be responsible for formulating and implementing establishment-based greenhouse gas emission mitigation plans in accordance with Article 13 of this Decree, in conformity with the sector-based greenhouse gas emission mitigation plans.”

4. To amend and supplement Article 8 as follows:

a) To amend Points b and c, Clause 3 as follows:

“b) Collecting data, and calculating the greenhouse gas absorption in ecoregions and by provinces and centrally-run cities, summary in sectoral greenhouse gas inventory result reports in accordance with Clause 3, Article 11 of this Decree;

c) On an annual basis, monitoring and evaluating the implementation of activities to enhance greenhouse gas absorption from sustainable forest management, forest protection, and improvement of forest coverage, biomass, quality, and greenhouse gas absorption levels by provinces and centrally-run cities nationwide;”

b) To add Point d, Clause 3 as follows:

“d) Assuming the prime responsibility for formulating methods for generating carbon credits from activities of greenhouse gas emission mitigation or absorption through the implementation of projects on sustainable forest management, forest protection, and improvement of forest coverage, biomass, and quality, serving the implementation of the domestic carbon credit exchange and offset mechanism.”

dd) To repeal Clause 4.

5. To amend Article 9 as follows:

a) To amend Clause 2 as follows:

“2. The Ministry of Agriculture and Environment shall, as the focal point of the national system of measurement, reporting and verification of greenhouse gas emission mitigation, inspect the observance of regulations on measurement, reporting and verification of greenhouse gas emission mitigation under Article 10 of this Decree; and assume the prime responsibility for, and coordinate with line ministries in, developing and operating an online national database on measurement, reporting and verification of greenhouse gas emission mitigation.”

b) To amend Point a, Clause 5 as follows:

“a) Inspect and supervise the observance of regulations on measurement, reporting and verification of greenhouse gas emission mitigation by the establishments defined in Clause 1, Article 5 in the locality;”

c) To amend Clause 6 as follows:

“6. The establishments defined in Clause 1, Article 5 of this Decree, the verification units defined in Article 14, and other related organizations shall observe regulations on measurement, reporting and verification of greenhouse gas emission mitigation; and provide additional information and operational data to serve national and sector-based measurement, reporting and verification of greenhouse gas emission mitigation at the request of the Ministry of Agriculture and Environment and the ministries defined in Clause 2, Article 5 of this Decree.”

6. To amend Article 10 as follows:

a) To amend Point c Clause 1 as follows:

“c) Verification of greenhouse gas emission mitigation shall be made in accordance with Clause 4 of this Article.”

b) To amend and supplement Clause 3 as follows:

“3. Reporting on greenhouse gas emission mitigation

a) The establishments defined in Clause 1, Article 5 of this Decree shall prepare reports on establishment-based greenhouse gas emission mitigation for the year preceding the reporting period according to Form No. 02 provided in Appendix III to this Decree and send them to the related provincial-level People’s Committees before March 31, starting from 2027;

b) Provincial-level People’s Committees shall receive, review, and consolidate the greenhouse gas emission mitigation results of the establishments specified in Clause 1, Article 5 of this Decree and submit them to the Ministry of Agriculture and Environment before June 30 annually,

starting from 2027;

c) The ministries defined in Clause 2, Article 5 of this Decree shall prepare annual reports on sector-based greenhouse gas emission mitigation according to Form No. 01 provided in Appendix III to this Decree and send them to the Ministry of Agriculture and Environment before January 15, starting from 2024;

d) The Ministry of Agriculture and Environment shall review and summarize sector- and establishment-based reports on greenhouse gas emission mitigation, and prepare general reports on greenhouse gas emission mitigation.”

c) To amend Clause 4 as follows:

“4. Verification of greenhouse gas emission mitigation

a) The verification of greenhouse gas emission mitigation at sectoral level shall be carried out by ministries mentioned in Clause 2, Article 5 of this Decree. Annually from 2023 onward, the ministries shall organize the verification of sector-based greenhouse gas emission mitigation reports and submit them to the Ministry of Agriculture and Environment for consolidation.

Contents of verification include: The conformity of policies and management measures for greenhouse gas emission mitigation in the sector with the sector's development strategies, master plans, and plans; the reliability and completeness of information and data on greenhouse gas inventories and business-as-usual scenarios during the planning period; the appropriateness of quantification methods for greenhouse gas emission mitigation of the policies and management measures; the accuracy and reliability of greenhouse gas emission mitigation results and their comparison with the business-as-usual scenario during the planning period; and the possibility of double counting of greenhouse gas emission mitigation results.

b) National-level verification of greenhouse gas emission mitigation shall be carried out by the Ministry of Agriculture and Environment in coordination with related ministries and sectors to serve the formulation of a national report on climate change response and other national reports on climate change according to international commitments to implementing the UNFCCC. Processes for verifying general reports on greenhouse gas emission mitigation are prescribed as follows:

The Ministry of Agriculture and Environment shall establish a verification council for general reports on greenhouse gas emission mitigation as prescribed at Point c, Clause 3 of this Article. The verification council has at least 09 members, including the chairperson, the vice chairperson, the secretary, two reviewers and at least four council members. Council members shall include representatives of the ministries specified in Clause 2, Article 5

of this Decree and experts with relevant professional qualifications.

The verification council shall hold a meeting with the participation (in person at the meeting or online meeting) from two-thirds or more of the number of verification council members, of which the presence of the council chairperson or vice chairperson, secretary and at least 01 reviewer is mandatory.

The council chairperson shall be responsible for: Presiding over the meetings of the council or authorize the vice chairperson of the council to do so; addressing the opinions raised during the council's meetings, concluding the council's meetings, and taking responsibility for the conclusions of the council; signing the record of the council's meetings and taking responsibility for the completeness and accuracy of the contents recorded therein.

Members of the verification council shall study and assess general reports on greenhouse gas emission mitigation according to the following principal contents: The completeness of the contents, information, and data of the general reports on greenhouse gas emission mitigation; the conformity of policies and management measures for greenhouse gas emission mitigation in the sectors with the national development strategies, master plans, and plans; the appropriateness of quantification methods for greenhouse gas emission mitigation of the policies and management measures; the greenhouse gas emission mitigation results and their comparison with the national business-as-usual scenario during the planning period; and the possibility of double counting of greenhouse gas emission mitigation results.

Within 10 working days from the date on which the verification meeting is held, the verification council shall be responsible for approving and sending to the Ministry of Agriculture and Environment the meeting record with the following principal contents: A general assessment of the general reports on greenhouse gas emission mitigation and the greenhouse gas emission mitigation results of the line ministry; existing issues and shortcomings of the general reports on greenhouse gas emission mitigation; requirements and recommendations related to the improvement of the general reports on greenhouse gas emission mitigation based on the opinions of the members of the verification council; and the conclusion of the verification council in one of the following three forms: Approval; Approval with modifications; or Disapproval.

The Ministry of Agriculture and Environment shall organize the finalization of general reports on greenhouse gas emission mitigation based on the verification council's conclusions.”

7. To amend and supplement Article 11 as follows:

a) To amend Point d, Clause 1 as follows:

“d) To verify the results of sector-based greenhouse gas inventory as prescribed in Clause 5 of this Article, and to verify the greenhouse gas inventory results of establishments allocated greenhouse gas emission allowances as prescribed in Clause 6a of this Article.”

b) To add Point e, Clause 1 as follows:

“e) The biennial greenhouse gas inventory report of an establishment shall include the greenhouse gas inventory results of the two years preceding the year of report submission.”

c) To amend Points c, d and e, Clause 2 as follows:

“c) Coordinate with line ministries in disseminating the establishment-based greenhouse gas inventory methods in conformity with the guidelines under the Greenhouse Gas Protocol;

d) Update and publicize the list of emission factors serving greenhouse gas inventory;

e) Assume the prime responsibility for, and coordinate with line ministries in developing and operating the online database on greenhouse gas inventory; update operational data, results of greenhouse gas inventory and relevant information to the national database on climate change.”

d) To amend Point b, Clause 3 as follows:

“b) Guide and organize establishment-based greenhouse gas inventory in the sectors under their management in 2022 and send its results to the Ministry of Agriculture and Environment before December 1, 2023; promulgate establishment-based greenhouse gas inventory guidance under the management;”

dd) To amend and supplement Clause 4 as follows:

“4. The establishments defined in Clause 1, Article 5 of this Decree shall:

a) Provide operational data and relevant information serving their greenhouse gas inventory of 2022 according to the guidance of line ministries before March 31, 2023;

b) Organize establishment-based greenhouse gas inventory, and prepare biennial reports on establishment-based greenhouse gas inventory, starting from 2024, according to Form No. 06 provided in Appendix II to this Decree, and send them to provincial-level People’s Committees before March 31, starting from 2025;

c) Thermal power plants, iron and steel manufacturing establishments, and cement manufacturing establishments included in the list of greenhouse gas-emitting establishments subject to greenhouse gas inventory as promulgated by the Prime Minister shall prepare biennial establishment-based

greenhouse gas inventory reports for 2026 onwards, using Form No. 06 provided in Appendix II to this Decree. Establishments specified at this Point are not required to comply with the provisions at Point b of this Clause;

d) Establishments not falling under the scope of regulation of Point c of this Clause that are allocated emission allowances for the period from 2027 shall prepare biennial greenhouse gas inventory reports starting from 2028, using Form No. 06 provided in Appendix II to this Decree. Establishments specified at this Point are not required to comply with the provisions at Point b of this Clause.”

e) To amend Clause 5 as follows:

“5. The verification of results of sector-based greenhouse gas inventory shall be carried out by the ministries defined in Clause 2, Article 5 of this Decree.

Contents of verification include: The completeness of the contents, information, and data of the greenhouse gas inventory; the appropriateness in identifying emission sources and greenhouse gas sinks; the appropriateness of the greenhouse gas inventory methods, the applied emission factors, the quality control and quality assurance methods, and the information and data system on greenhouse gas emissions of the line ministry; and the assessment of the accuracy and reliability of the greenhouse gas inventory results.”

g) To amend Clause 6 as follows:

“6. Provincial-level People’s Committees shall receive, review, and consolidate the greenhouse gas inventory results of the establishments specified in Clause 1, Article 5 of this Decree under their management, and submit them to the Ministry of Agriculture and Environment and the line ministries before June 30, starting from 2025.”

h) To add Clause 6a as follows:

“6a. Verification of greenhouse gas inventory results of establishments allocated emission allowances as specified at Points c and d, Clause 4 of this Article shall be carried out by the units specified in Article 14 of this Decree. Establishments allocated emission allowances shall submit to the Ministry of Agriculture and Environment the verified greenhouse gas inventory report before December 1, starting from 2027.”

8. To amend Article 12 as follows:

**“Article 12. Organization of greenhouse gas emission allowance allocation for establishments**

1. 2025-2026 period

a) Establishments to be allocated greenhouse gas emission allowances are thermal power plants, iron and steel manufacturing establishments, and

cement manufacturing establishments included in the list of greenhouse gas-emitting establishments subject to greenhouse gas inventory as promulgated by the Prime Minister;

b) The Ministry of Agriculture and Environment shall assume the prime responsibility for, and coordinate with the Ministry of Industry and Trade and the Ministry of Construction in, piloting the proposal of the amount of allowances to be allocated for 2025 and 2026 for each thermal power plant, iron and steel manufacturing establishment, and cement manufacturing establishment specified at Point a, Clause 1 of this Article, and report to the Prime Minister for consideration and approval of the total greenhouse gas emission allowances by period and by year. Based on the total greenhouse gas emission allowances approved by the Prime Minister, the Ministry of Agriculture and Environment shall allocate allowances to the establishments using Form No. 01 of Appendix I to this Decree before December 31, 2025.

## 2. 2027-2028 and 2029-2030 periods

a) Line ministries shall propose the list of establishments to be allocated allowances based on the list of greenhouse gas-emitting establishments subject to greenhouse gas inventory as promulgated by the Prime Minister and the annual amount of allowances to be allocated for each establishment, and submit them to the Ministry of Agriculture and Environment before June 30, 2027, for the 2027-2028 period; and before June 30, 2029, for the 2029-2030 period;

b) The Ministry of Industry and Trade and the Ministry of Construction shall update the list of establishments to be allocated allowances and the annual amount of allowances to be allocated for each thermal power plant, iron and steel manufacturing establishment, or cement manufacturing establishment, and submit them to the Ministry of Agriculture and Environment before June 30, 2027, for the 2027-2028 period; and before June 30, 2029, for the 2029-2030 period;

c) The Ministry of Agriculture and Environment shall assume the prime responsibility for, and coordinate with relevant ministries and agencies in, reviewing, evaluating, and consolidating reports to the Prime Minister for consideration and approval of the total greenhouse gas emission allowances for the 2027-2028 and 2029-2030 periods and annually. Based on the total greenhouse gas emission allowances approved by the Prime Minister, the Ministry of Agriculture and Environment shall allocate allowances to the establishments using Form No. 01 of Appendix I to with this Decree before October 31, 2027, for the 2027-2028 period and before October 31, 2029, for the 2029-2030 period.

## 3. Method for determining greenhouse gas emission allowances

a) Greenhouse gas emission allowances shall be determined based on the amount of greenhouse gas emissions per unit of product; the growth targets of

the sector; the greenhouse gas emission mitigation targets of the sector and the establishment according to the production and business plan; the emission mitigation potential of the establishment; and the technical, technological, and financial capacity of the establishment in implementing greenhouse gas emission mitigation.

The method for determining greenhouse gas emission allowances is specified in detail in Method 01 of Appendix I to this Decree;

b) Line ministries shall apply the method specified at Point a of this Clause to determine the proposed greenhouse gas emission allowances to be allocated to establishments.

4. Establishments allocated emission allowances shall be permitted to exchange greenhouse gas emission allowances and carbon credits on the carbon exchange in accordance with the roadmap specified in Article 17 of this Decree.

5. Funds for allocation of greenhouse gas emission allowances shall be covered by the state budget according to regulations on decentralization for state budget management.”

9. To amend Article 13 as follows:

To amend Point b, Clause 4 as follows:

“b) Formulate and approve greenhouse gas emission mitigation plans for the 2026-2030 period, make annual adjustments and updates (if any), and send them to the Ministry of Agriculture and Environment and related line ministries defined in Clause 2, Article 5 of this Decree and provincial-level People’s Committees before December 31, 2025.”

10. To amend Article 14 as follows:

**“Article 14. Units verifying greenhouse gas inventory results and greenhouse gas emission mitigation**

Units verifying greenhouse gas inventory results and greenhouse gas emission mitigation are organizations granted certificates of registration for activities of validation and verification in accordance with the law on conditions for conducting conformity assessment services.”

11. To amend Article 15 as follows:

a) To amend Clause 1 as follows:

“1. The Ministry of Agriculture and Environment shall manage, inspect and supervise greenhouse gas emission mitigation activities; and inspect and supervise the verification of greenhouse gas inventory results and greenhouse gas emission mitigation.”

b) To amend Clause 3 as follows:

“3. Related provincial-level People’s Committees shall coordinate with the ministries specified in Clause 2, Article 5 of this Decree in inspecting and supervising greenhouse gas emission mitigation activities of the establishments specified in Clause 1, Article 5 of this Decree in their localities.”

12. To amend the title of Section 2, Chapter II as follows:

**“Section 2. ORGANIZATION AND DEVELOPMENT OF THE CARBON MARKET”**

13. To amend Article 16 as follows:

**“Article 16. Entities engaged in exchange and support of exchange on the domestic carbon market**

1. Entities engaged in the exchange of greenhouse gas emission allowances are establishments allocated allowances as prescribed in Article 12 of this Decree.

2. Entities engaged in the exchange of carbon credits are agencies and organizations within the territory of the Socialist Republic of Vietnam.

3. Entities supporting transactions are organizations providing financial services to support the exchange of greenhouse gas emission allowances and carbon credits on the carbon market in accordance with the law on the domestic carbon exchange.”

14. To amend Article 17 as follows:

“1. The period of from now through 2028

- a) To establish the National Registry System;
- b) To develop and pilot the operation of the domestic carbon exchange;
- c) To implement the mechanism for domestic carbon credit exchange and offset;
- d) To carry out capacity building and awareness-raising activities on the development of the carbon market.

2. The period from 2029

- a) To develop and implement the auction mechanism for greenhouse gas emission allowances;
- b) To finalize the regulations on the management of carbon credits, activities related to the exchange of greenhouse gas emission allowances and carbon credits; and to complete the legal framework on the organization, management, and operation of the domestic carbon market and participation in the global carbon market.”

15. To amend Article 18 as follows:

**“Article 18. The National Registry System**

1. The Ministry of Agriculture and Environment shall assume the prime responsibility for, and coordinate with relevant agencies in, developing, managing, and operating the National Registry System; connection and sharing data between the National Registry System and the domestic carbon exchange system. The National Registry System shall comprise the following components:

a) Information technology infrastructure;

b) Software for managing information on greenhouse gas emission allowances and carbon credits;

c) A database on greenhouse gas emission allowances and the carbon credit exchange and offset mechanisms specified in Article 20 and Clause 1, Article 20a of this Decree.

2. Registration of accounts on the National Registry System

a) For establishments allocated greenhouse gas emission allowances, and organizations participating in projects registered under the mechanisms specified in Article 20, and Points a and b, Clause 1, Article 20a of this Decree, the Ministry of Agriculture and Environment shall grant accounts on the National Registry System and send the account information to the relevant establishments and organizations;

b) For organizations participating in programs and projects under the mechanisms specified at Point c, Clause 1, Article 20a of this Decree, such organizations shall submit account registration dossiers to the Ministry of Agriculture and Environment via one of the following methods: in person, online, or by postal service. A dossier of registration must comprise:

A registration form, made according to Form No. 01 in Appendix V to this Decree;

Program or project documentation registered under the applicable mechanisms;

Contact information of the registered program or project in accordance with the applicable mechanisms.

Within 05 working days from the date of receipt of the registration dossier, the Ministry of Agriculture and Environment shall issue account to the organization; in case of refusal, the reason must be clearly stated.

3. The Minister of Agriculture and Environment shall stipulate the use of the National Registry System.”

16. To amend Article 19 as follows:

**“Article 19. Exchange, borrowing, returning, transfer, and offset of greenhouse gas emission allowances and carbon credits**

1. Greenhouse gas emission allowances and carbon credits permitted to be exchanged on the carbon exchange include:

a) Greenhouse gas emission allowances as specified in Article 12 of this Decree. One unit of greenhouse gas emission allowance represents the right to emit one ton of CO<sub>2</sub> or one ton of CO<sub>2</sub> equivalent;

b) Carbon credits issued for greenhouse gas emission mitigation results from January 1, 2021, of programs and projects under the mechanisms specified in Article 20 of this Decree and the mechanisms specified at Points a and b, Clause 1, Article 20a of this Decree.

2. The Ministry of Agriculture and Environment shall update the quantity of greenhouse gas emission allowances into the account of each establishment on the National Registry System, and simultaneously send and update the data for the entities operating the carbon exchange upon allocation as prescribed in Article 12 of this Decree.

3. Certification of carbon credits for exchange on the carbon exchange

a) For carbon credits from projects under the mechanism specified in Article 20 of this Decree and the mechanism specified at Point a, Clause 1, Article 20a of this Decree, the Ministry of Agriculture and Environment shall send information on the volume of carbon credits to the entities operating the carbon exchange for updating into the organization’s account upon registration for trading on the carbon exchange;

b) For carbon credits from programs and projects under the mechanism specified at Point b, Clause 1, Article 20a of this Decree, organizations participating in such programs and projects that wish to have their carbon credits certified shall submit dossiers to the Ministry of Agriculture and Environment via one of the following methods: in person, online, or by postal service. Such a dossier must comprise: An application for carbon credit certification using Form No. 02 of Appendix V to this Decree; A certificate issued by the mechanism-managing agency regarding the volume of carbon credits of the program or project eligible for exchange on the carbon exchange.

Within 10 days from the date of receipt of the application, the Ministry of Agriculture and Environment shall review, certify, and send information on the certified volume of carbon credits to the account of the requesting organization on the carbon exchange; in case of refusal, the reasons must be clearly stated.

4. Exchange of greenhouse gas emission allowances

The exchange of greenhouse gas emission allowances shall be carried

out on the carbon exchange in accordance with the law on the carbon exchange.

#### 5. Returning of greenhouse gas emission allowances

a) For each allocation period, establishments shall be responsible for returning greenhouse gas emission allowances to the State. The amount of greenhouse gas emission allowances to be returned shall be at least equal to the greenhouse gas inventory results from direct emission sources during the allocated period of the establishment, minus the amount of carbon credits already offset;

b) Establishments shall themselves return greenhouse gas emission allowances via the National Registry System before December 31 of the year following the allocation period as prescribed in Article 12 of this Decree;

c) The Ministry of Agriculture and Environment shall cancel the allowances that have been returned via the National Registry System;

d) The State encourages establishments to voluntarily return a greater amount of greenhouse gas emission allowances than the greenhouse gas inventory results from direct emission sources during the allocated period, contributing to the achievement of national greenhouse gas emission mitigation goals;

dd) Establishments are permitted to apply forms of exchange, borrowing, and transfer of greenhouse gas emission allowances as prescribed in Clauses 4, 6, and 7 of this Article and to use carbon credits to offset greenhouse gas emissions as prescribed in Clause 5 of this Article in order to fulfill the responsibility of returning allowances;

e) Establishments that fail to fully fulfill their responsibility of returning greenhouse gas emission allowances shall be subject to penalties in accordance with the law on administrative sanctions in the field of environmental protection. At the same time, any shortfall in the returned amount of greenhouse gas emission allowances shall be deducted from the establishment's allocation for the subsequent period.

#### 6. Borrowing of greenhouse gas emission allowances

a) During the period of from now through 2030, the establishments may borrow the greenhouse gas emission allowances allocated for the following period of such establishments for assurance of the returning of greenhouse gas emission allowances of the current period. The borrowed amount shall not exceed 15% of the allowances allocated for the current period and shall not be used for exchange;

b) The establishment shall carry out the borrowing of greenhouse gas emission allowances on the National Registry System before returning the allowances for the allocation period.

## 7. Transfer of greenhouse gas emission allowances

a) During the period until the end of 2030, an establishment may transfer the unused amount of greenhouse gas emission allowances after completing the return for the current allocation period to the subsequent allocation period. The transferred allowances may be used for exchange;

b) The establishment shall carry out the transfer of greenhouse gas emission allowances on the National Registry System after returning the allowances for the allocation period;

c) 30 days after the deadline for returning greenhouse gas emission allowances for the allocation period, the Ministry of Agriculture and Environment shall cancel the quantity of allowances from previous allocation periods that were not transferred and/or returned by the establishment on the National Registry System, and concurrently send and update the data for the entities operating the carbon credit exchange.

## 8. Use of carbon credits to offset greenhouse gas emissions

a) An establishment may use carbon credits from projects under the carbon credit exchange and offset mechanisms specified in Article 20 of this Decree and Points a and b, Clause 1, Article 20a of this Decree to offset no more than 30% of the greenhouse gas emission allowances allocated to that establishment;

b) The establishment shall carry out the use of carbon credits for offsetting greenhouse gas emissions on the National Registry System during the return process.

## 9. Exchange of carbon credits for greenhouse gas emission offsetting

a) The exchange of carbon credits for the purpose of greenhouse gas emission offsetting refers to the purchase and sale of carbon credits between establishments specified in Clause 1, Article 16 of this Decree and organizations that own carbon credits under the exchange and offset mechanisms specified in Article 20 of this Decree and Points a and b, Clause 1, Article 20a of this Decree, carried out on the carbon exchange in accordance with the law on the carbon exchange;

b) The exchange of carbon credits must comply with other relevant laws.

## 10. Use of carbon credits for voluntary greenhouse gas emission mitigation

The State encourages organizations to purchase carbon credits for voluntary greenhouse gas emission mitigation, contributing to the achievement of the national greenhouse gas emission mitigation goals. Carbon credits that have been used for voluntary greenhouse gas emission mitigation shall not be further exchanged on the market.”

17. To amend Article 20 as follows:

**“Article 20. The mechanism for domestic carbon credit exchange and offset**

1. Subjects that may develop and implement projects under the domestic carbon credit exchange and offset mechanism include agencies and organizations within the territory of Vietnam.

2. Project verification units under the domestic carbon credit exchange and offset mechanism

a) Verification units are organizations granted certificates of registration for activities of validation and verification in accordance with the law on conditions for conducting conformity assessment services;

b) Verification units shall carry out project dossier verification at the request of the organization applying for project registration or modification as prescribed in Clause 6 of this Article and at the request of the organization applying for carbon credit issuance as prescribed in Clause 9 of this Article.

3. Line ministries specified in Clause 2, Article 5 of this Decree shall approve the recognition of methods; project registration; changes in project participants; project deregistration; and issuance of carbon credits for the projects.

4. Methods for generating carbon credits applicable to projects under the domestic carbon credit exchange and offset mechanism include:

a) Methods developed by line ministries specified in Clause 2, Article 5 of this Decree using Form No. 03B and recognized using Form No. 03E provided in Appendix V to this Decree and published on the National Registry System and the website of the respective line ministry;

b) Methods recognized by the United Nations Framework Convention on Climate Change (UNFCCC) applicable to projects under the Article 6.4 Mechanism of the Paris Agreement, which are reviewed, selected, and published by the line ministries on the National Registry System and the website of the respective line ministry;

c) Methods proposed by organizations or individuals that do not fall under Points a and b of this Clause and are recognized by line ministries in accordance with Clause 5 of this Article.

5. Recognition of carbon credit generation methods proposed by organizations or individuals

a) Organizations or individuals requesting recognition of a carbon credit generation method shall submit a dossier to the line ministry specified in Clause 2, Article 5 of this Decree via one of the following methods: in person, online, or by postal service. Such a dossier must comprise:

An application for recognition of the carbon credit generation method, using Form No. 03A provided in Appendix V to this Decree;

Documentation of the carbon credit generation method, using Form No. 03B provided in Appendix V to this Decree;

b) Within 03 working days from the date of receipt of the dossier, the line ministry shall notify the organization or individual of the validity of the dossier. In case the dossier is invalid, the organization or individual shall complete the dossier within 15 days from the date of the notification. The time for dossier completion shall not be included in the time limit for the implementation of the procedure for recognition or modification of the method;

c) Within 01 working day from the date of receipt of a valid dossier, the line ministry shall publish the dossier requesting recognition or modification of the carbon credit generation method on its official website for public consultation for a period of 15 days;

d) Within 45 days from the end of the public consultation period, the line ministry shall conduct an evaluation of the carbon credit generation method by establishing an evaluation council.

The evaluation council has at least 09 members, including the chairperson, the vice chairperson, the secretary, two reviewers and at least four council members. Council members shall include representatives of relevant agencies under line ministries and experts with relevant professional qualifications.

Contents of evaluation include: the greenhouse gas emission mitigation measure's alignment with the objectives and orientations under the sectoral greenhouse gas emission mitigation plan; the method for calculating greenhouse gas emissions in the absence of, and upon implementation of, the emission mitigation measure; the project's monitoring parameters, which must be clear and transparent; compliance with the technical requirements on measurement, reporting, and verification of greenhouse gas emission mitigation as specified by line ministries; and the potential for scalability and widespread application to achieve effective emission mitigation.

The evaluation council shall hold a meeting with the participation (in person at the meeting or online meeting) from two-thirds or more of the number of evaluation council members, of which the presence of the council chairperson or vice chairperson, secretary and at least 01 reviewer is mandatory.

The council chairperson shall be responsible for: Presiding over the meetings of the council or authorize the vice chairperson of the council to do so; addressing the opinions raised during the council's meetings, concluding the council's meetings, and taking responsibility for the conclusions of the

council; signing the record of the council's meetings and taking responsibility for the completeness and accuracy of the contents recorded therein.

The decision on the establishment of the evaluation council shall follow Form No. 03C, the meeting record shall follow Form No. 03D, and the evaluation form of council members shall follow Form No. 03DD provided in Appendix V to this Decree;

dd) Within 05 working days from the date of receiving the evaluation results from the council, the line ministry shall consider and issue a decision in one of the following forms:

Issue a written recognition of the carbon credit generation method using Form No. 03E provided in Appendix V to this Decree, and send it to the organization or individual that requested recognition, and to the Ministry of Agriculture and Environment for publication on the National Registry System;

Issue a written request for the organization or individual to revise or supplement the proposed carbon credit generation method. The time limit for the organization or individual to revise or supplement the method must not exceed 30 days from the date of receipt of the written request from the line ministry. The time for supplementing and finalizing the carbon credit generation method shall not be included in the time limit for processing the procedures for recognition of the carbon credit generation method. Within 05 working days from the date of receipt of the supplemented and finalized dossier, the line ministry shall review and decide on the recognition of the carbon credit generation method; send the decision to the organization or individual and to the Ministry of Agriculture and Environment for publication on the National Registry System; in case the method is not recognized, the reasons must be clearly stated;

e) The carbon credit generation method of organizations or individuals recognized by the line ministry and published on the National Registry System shall be used in accordance with the law on intellectual property and other relevant laws;

g) Organizations and individuals wishing to adjust a recognized carbon credit generation method shall follow the procedures for recognition of the carbon credit generation method as prescribed in this Clause;

h) The request for recognition of carbon credit generation method under this Clause shall be implemented from January 1, 2028.

6. Registration of projects under the domestic carbon credit exchange and offset mechanism

a) Agencies and organizations requesting project registration shall select a carbon credit generation method as prescribed in Clause 4 of this Article and submit a project registration dossier to the line ministry specified in Clause 2,

Article 5 of this Decree via one of the following methods: in person, online, or by postal service. Organizations requesting registration of multi-sector projects falling under the management of two or more ministries shall submit the registration dossier to the Ministry of Agriculture and Environment. Such a dossier must comprise:

Application for project registration, using Form No. 04A provided in Appendix V to this Decree;

Project design documentation, using Form No. 04B provided in Appendix V to this Decree;

Project monitoring plan, using Form No. 04C provided in Appendix V to this Decree;

Sustainable development implementation plan, using Form No. 04D provided in Appendix V to this Decree;

Contact information, using Form No. 04DD provided in Appendix V to this Decree;

Copies of licenses relevant to the professional activities of the project in accordance with applicable laws.

b) Within 03 working days from the date of receipt of the dossier, the line ministry shall notify the organization, agency of the validity of the dossier. In case the dossier is invalid, the organization shall complete the dossier within 15 days from the date of the notification. The time for dossier completion shall not be included in the time limit for processing project registration or amendment procedures;

c) Within 01 working day from the date of receipt of a valid dossier, the line ministry shall publish the project registration dossier on its official website for public consultation for a period of 30 days;

d) Within 05 working days from the end of the public consultation period, the line ministry shall consolidate comments and notify the agency or organization that submitted the dossier;

dd) The agency or organization shall complete the dossier based on the comments provided in the notification and submit it to the unit specified in Clause 2 of this Article for verification. Within 60 days from the date of notification, the agency or organization shall submit the completed project registration dossier together with the project documentation verification report, using Form No. 04E provided in Appendix V to this Decree, to the line ministry.

The verification unit as specified in Clause 2 of this Article may choose to conduct verification of the project documentation before, during, or after the public consultation period;

b) Within 03 working days from the date of receipt of the completed project registration dossier, the line ministry shall notify the proposing organization, agency of the validity of the dossier. In case the dossier is invalid, the agency or organization shall complete the dossier within 05 days from the date of the notification. The time for dossier completion shall not be included in the time limit for processing project registration or amendment procedures;

g) Within 03 working days from the date of receipt of a valid dossier, the line ministry shall send the dossier to the Ministry of Agriculture and Environment and relevant agencies and organizations for comments on the approval of project registration. The consulted agencies and organizations shall give written replies within 10 days after receiving the consultation dossier;

h) Within 07 days after receiving comments from consulted agencies and organizations, the line ministry shall conduct an evaluation based on the following contents: greenhouse gas emission mitigation measures, carbon credit generation method, and project activity monitoring parameters; approve the project registration by a decision using Form No. 04G provided in Appendix V to this Decree and send it to the organization or individual requesting registration, and to the Ministry of Agriculture and Environment for publication on the National Registry System. In case of disapproval, the reasons must be clearly stated;

i) Agencies and organizations wishing to adjust the scale or capacity of a registered project shall follow the project registration procedures specified in this Clause.

#### 7. Change in project participants

a) In case an agency or organization that is the owner of a registered project requests a change in project participants, it shall submit a dossier to the line ministry that approved the project registration via one of the following methods: in person, online, or by postal service. Such a dossier must comprise:

An application for change in project participants, using Form No. 05 provided in Appendix V to this Decree;

Additional contact information, using Form No. 04DD provided in Appendix V to this Decree;

b) Within 10 days from the date of receipt of the application, the line ministry shall implement the adjustment as requested by the organization on the National Registry System;

c) The organization shall be responsible for fulfilling all previously committed obligations and shall be liable to relevant parties in accordance with the law due to the decision on project participation adjustment.

#### 8. Project deregistration

a) In case an agency or organization that is the owner of a registered project requests project deregistration, it shall submit a dossier to the line ministry that approved the project registration via one of the following methods: in person, online, or by postal service. Such a dossier must comprise:

An application for project deregistration, using Form No. 06 provided in Appendix V to this Decree;

Contact information, using Form No. 04DD provided in Appendix V to this Decree;

b) Within 30 days from the date of receipt of the application, the line ministry shall carry out the project deregistration as requested by the organization on the National Registry System;

c) The organization shall be responsible for fulfilling all previously committed obligations and shall be liable to relevant parties in accordance with the law due to the project deregistration decision.

9. Issuance of carbon credits under the domestic carbon credit exchange and offset mechanism

a) An agency or organization that is the owner of a registered project shall submit a dossier requesting the issuance of carbon credits to the line ministry that approved the project registration via one of the following methods: in person, online, or by postal service. A dossier must comprise:

Application for carbon credit issuance, using Form No. 07A provided in Appendix V to this Decree;

Project monitoring report, using Form No. 07B provided in Appendix V to this Decree;

Verification report on project mitigation results, using Form No. 07C provided in Appendix V to this Decree, prepared by the verification unit specified in Clause 2 of this Article;

Sustainable development report, using Form No. 04D provided in Appendix V to this Decree;

b) Within 03 working days from the date of receipt of the dossier, the line ministry shall notify the organization of the validity of the dossier. In case the dossier is invalid, the organization shall complete the dossier within 05 days from the date of the notification.

If, after 15 days from the date of notification, the organization fails to submit a completed dossier as notified in writing, it must resubmit the dossier as a new application;

c) Within 03 working days from the date of receipt of a valid dossier, the line ministry shall send the dossier to relevant agencies and organizations for

comments on the issuance of carbon credits for the project. The consulted agencies shall provide written responses within a maximum of 15 days from the date of receipt of the consultation dossier;

d) Within 15 days from the date of receiving comments from the relevant agencies and organizations, the line ministry shall decide on the issuance of carbon credits and notify the requesting organization and the Ministry of Agriculture and Environment for publication on the National Registry System. In case of non-issuance of carbon credits, the reasons must be clearly stated.”

18. To add Article 20a as follows:

**“Article 20a. International carbon credit exchange and offset mechanisms**

1. International carbon credit exchange and offset mechanisms include:

a) Bilateral and multilateral carbon credit exchange and offset mechanisms between the Government of the Socialist Republic of Vietnam and foreign signatories, implemented in accordance with treaties consistent with the provisions of Article 6.2 of the Paris Agreement;

b) The mechanism under Article 6.4 of the Paris Agreement, implemented in accordance with the guidance of the United Nations Framework Convention on Climate Change;

c) Other international carbon credit exchange and offset mechanisms not specified at Points a and b of this Clause, implemented in accordance with regulations issued by the mechanism-managing agency.

2. Approval of programs and projects registered under the Article 6.4 Mechanism of the Paris Agreement

a) Agencies and organizations requesting approval of a program or project shall submit a dossier to the Ministry of Agriculture and Environment via one of the following methods: in person, online, or by postal service. A dossier of request for project approval comprises:

Application form, made according to Form No. 08 in Appendix V to this Decree;

Project design documents in accordance with the mechanism’s regulations;

Technical report or verification report of the project as required by the mechanism;

Copies accompanied by the originals for comparison, or certified copies of permits and documents relevant to professional activities of the project under current regulations;

b) Within 5 working days after receiving a dossier of request, the Ministry of Agriculture and Environment shall notify the requesting organization of its acceptance of the valid dossier, request for supplementation or completion of the dossier; or rejection in case the dossier is invalid. The time limit for supplementation or completion of the dossier is 15 days from the date of issuance of a written notice requesting the dossier supplementation or completion;

c) Within 30 days after receiving a valid dossier of request, the Ministry of Agriculture and Environment shall organize the evaluation of the dossier and collect opinions of related agencies and organizations. Consulted agencies shall give their written opinions within 10 days after receiving the written opinion collection enclosed with the dossier. The Ministry of Agriculture and Environment shall conduct the evaluation based on the following contents: greenhouse gas emission mitigation measures; carbon credit generation method; compliance of the project with the provisions of the Article 6.4 Mechanism;

d) Within 05 working days after obtaining evaluation results, the Minister of Agriculture and Environment shall consider and decide on approval of the program or project registered under the Article 6.4 Mechanism of the Paris Agreement, notify such to the requesting organization and publicize on the National Registry System. In case of disapproval, it shall clearly state the reason. The approval document shall comply with the requirements of the Article 6.4 Mechanism of the Paris Agreement.

3. Approval of registration for transition of programs and projects registered under the Clean Development Mechanism (CDM) to the Article 6.4 Mechanism of the Paris Agreement

a) Agencies and organizations that are owners of programs or projects registered under the Clean Development Mechanism and wish to apply for registration of transition shall submit a dossier to the Ministry of Agriculture and Environment before September 30, 2025, via one of the following methods: in person, online, or by postal service. A dossier of request for transition approval comprises:

Application for registration of program or project transition, made according to Form No. 09 in Appendix V to this Decree;

Project design documentation as required under the Clean Development Mechanism;

Documentation requesting approval from the Article 6.4 Mechanism Supervisory Body and confirmation from the Article 6.4 Mechanism Supervisory Body of receipt of such request;

b) Within 5 working days after receiving a dossier of request, the Ministry of Agriculture and Environment shall notify the requesting organization of its acceptance of the valid dossier, request for supplementation or completion of the dossier; or rejection in case the dossier is invalid. The time limit for supplementation or completion of the dossier is 15 days from the date of issuance of a written notice requesting the dossier supplementation or completion;

c) Within 30 days after receiving a valid dossier of request, the Ministry of Agriculture and Environment shall organize the evaluation of the dossier; collect opinions of related agencies. Consulted agencies shall give their written opinions within 10 days after receiving the written opinion collection enclosed with the dossier;

d) Within 05 working days after obtaining evaluation results, the Minister of Agriculture and Environment shall consider and decide on approval of the program or project transition registration, notify such to the requesting organization and publicize on the National Registry System. In case of disapproval, it shall clearly state the reason. The approval document for the transition of the program or project shall comply with the requirements of the Article 6.4 Mechanism of the Paris Agreement;

dd) The Ministry of Agriculture and Environment shall be responsible for notifying the Article 6.4 Mechanism Supervisory Body of the programs and projects approved for registration of transition before December 31, 2025.

4. Approval for international transfer of carbon credits and greenhouse gas emission mitigation outcomes

a) For the approval of international transfer of carbon credits from projects under the carbon credit exchange and offset mechanisms specified at Point a, Clause 1 of this Article, the organization to which the carbon credits have been issued shall submit an application for approval using Form No. 10 provided in Appendix V to this Decree to the Ministry of Agriculture and Environment via one of the following methods: in person, online, or by postal service.

The Minister of Agriculture and Environment shall consider and decide to issue a written approval for the international transfer of carbon credits in accordance with the provisions of the United Nations Framework Convention on Climate Change within 05 working days from the date of receipt of the application. In case of disapproval, the reasons must be clearly stated;

b) For the approval of international transfer of carbon credits and greenhouse gas emission mitigation outcomes from public investment projects not falling under the mechanism specified at Point a, Clause 1 of this Article, the ministry, ministerial-level agency, or provincial-level People's Committee managing the project shall enter into a carbon credit or emission mitigation

outcome purchase agreement with the foreign partner. During the process of drafting the purchase agreement, the managing agency shall consult relevant ministries regarding the information on the quantity of carbon credits or mitigation outcomes proposed for international transfer.

When a written approval for international transfer is required, the managing agency shall submit a dossier to the Ministry of Agriculture and Environment. Such a dossier must comprise: A report on the implementation status of the project; Project design documentation; The quantity of carbon credits or greenhouse gas emission mitigation outcomes proposed for international transfer.

The Ministry of Agriculture and Environment shall consult relevant agencies and organizations on the application dossier. The consulted agencies and organizations shall provide responses within 20 days.

Based on the opinions of relevant agencies and organizations, the status of the implementation of national and sectoral greenhouse gas emission mitigation goals, the Ministry of Agriculture and Environment shall consider and issue a written approval in accordance with the provisions of the United Nations Framework Convention on Climate Change, notify the requesting agency, and publish the approval on the National Registry System. In case of disapproval, the reasons must be clearly stated;

c) For projects that are not approved, the greenhouse gas emission mitigation outcomes and carbon credits may only be used for Vietnam's NDC targets and shall not contribute to the NDC targets of other countries or other international mitigation goals.

5. Organizations participating in the implementation of projects under the international carbon credit exchange and offset mechanisms specified in Clause 1 of this Article shall have the following responsibilities:

a) Within 15 days from the date of receipt of the project registration approval notification from the agency in charge of the mechanism, the organization shall submit project information to the Ministry of Agriculture and Environment using Form No. 11 provided in Appendix V to this Decree;

b) In the course of implementation of the project, the organization shall send information on practical implementation, in a document made according to Form No. 12 provided in Appendix V to this Decree, to the Ministry of Agriculture and Environment before December 31 every year.

6. Measures and activities to encourage greenhouse gas emission mitigation for projects under the international carbon credit exchange and offset mechanisms specified at Point a, Clause 1 of this Article shall be implemented in accordance with List No. 01 provided in Appendix V to this Decree.”

19. To amend Article 21 as follows:

**“Article 21. Responsibility to develop the carbon market**

1. The Ministry of Finance shall assume the prime responsibility for building and establishing the carbon exchange and promulgate a financial management mechanism applicable to operation of the carbon market.

2. The Ministry of Agriculture and Environment shall assume the prime responsibility for, and coordinate with related ministries in, organizing the operation of the carbon exchange; compile documents for public communication and carry out activities of building capacity for carbon market participants.

3. Ministries, ministerial-level agencies and provincial-level People’s Committees shall coordinate with the Ministry of Agriculture and Environment and Ministry of Finance in implementing the provisions of Clauses 1 and 2 of this Article and carrying out activities to promote the development of the carbon market; organizing the dissemination and public communication in the mass media to improve the community’s awareness about the carbon market.”

20. To amend Article 22 as follows:

a) To amend Point d, Clause 2 as follows:

“d) From January 1, 2040: complete phase-out of HCFCs.”

b) To amend Clause 4 as follows:

“4. Methyl bromide shall be only imported for the purpose of sterilization and quarantine of goods.”

c) To amend Clause 5 as follows:

“5. List of substances prohibited from production and import in accordance with treaty commitments on ozone layer protection

a) The list of substances prohibited from production and import, including controlled substances and equipment or products containing or manufactured from controlled substances, in accordance with commitments under treaties on ozone layer protection to which the Socialist Republic of Vietnam is a contracting party, is specified in List No. 01 provided in Appendix VI to this Decree;

b) Exemption cases for the import of controlled substances listed in List No. 01 provided in Appendix VI to this Decree shall be implemented as follows:

The importing organization must declare clearly the controlled substance, its intended use, and shall take responsibility before the law for the accuracy of the declared information during customs procedures. The customs office shall review the declaration and attached documents to process customs

procedures in accordance with regulations.

In the case of importing controlled substances that have been recycled to meet quality requirements for fire prevention and firefighting in the aviation sector, or controlled substances that remain in imported equipment or products as trace impurities that cannot be removed during production and fall under exemptions of the Montreal Protocol, the importing organization shall submit to the customs office one copy of the confirmation document issued by an inspection, testing, or verification organization in the relevant field or industry, which is recognized as meeting corresponding ISO/IEC standards;

c) The Prime Minister shall consider and decide on the import of controlled substances and equipment or products containing or manufactured from controlled substances listed in List No. 01 provided in Appendix VI to this Decree for the purposes of national defense and security, or disease prevention and control.”

21. To amend and supplement Article 24 as follows:

a) To amend Clause 1 as follows:

“Subjects required to register for use of controlled substances include:”

b) To amend Point d, Clause 1 as follows:

“d) Organizations owning equipment containing controlled substances: air conditioners with a nominal cooling capacity of 26.5 kW (90,000 BTU/h) or higher; and industrial cooling equipment with an electric output of 40 kW or higher;”

c) To add Clause 6a as follows:

“6a. The registration information attached to the report on the use of controlled substances submitted by the organizations specified at Points a and b, Clause 1, Article 24 shall serve as the basis for the state management agency to consider the allocation of production and import quotas to such organizations in accordance with regulations.”

22. To amend Article 25 as follows:

“1. Production or import quotas applicable to substances specified at Point e, Clause 1, Article 22, and substances specified in Clause 1, Article 23 must not exceed the total national consumed amounts specified in Clause 3, Article 22 and Point c, Clause 3, Article 23 of this Decree, respectively.

2. Quotas shall be allocated annually to the organization specified at Points a and b, Clause 1, Article 24, and shall be determined based on management requirements, use demand, and average used amount of such organization for the latest 3 years. The total allocated quota shall not exceed 80% of the total national consumed amount of controlled substances. The allocation of the remaining quota shall be carried out according to the priority

order specified in Clause 3 of this Article.

3. The remaining quota amounts shall be allocated in the following priority order:

a) Organizations that use controlled substances of low global warming potentials and need additional quotas. Low global warming potentials shall be determined under Vietnam's National Plan on management and destruction of controlled substances;

b) Organizations that make registration after December 31, 2022;

c) Organizations that have been allocated quotas and wish to get additional quotas.

4. Quota-allocated organizations may only use quotas in the years of allocation.

5. The allocation of quotas for production or import of controlled substances to organizations that make registration after December 31, 2022, shall be carried out on the basis of evaluation of dossiers for registration of quota demands and capacity dossiers of companies and management requirements for controlled substances.

6. Organizations using contributors to the greenhouse effect of low global warming potentials may be considered for additional allocation of production or import quotas according to their ratings based on consumed amounts converted according to amounts of CO<sub>2</sub> equivalent of such organizations in the latest 3 years.

7. The adjustment or addition of quotas shall be carried out based on the request of quota-allocated organizations and their actual use of quotas and management requirements for controlled substances.

8. Organizations importing controlled substances under allocated quotas but later exporting them may be considered for additional allocation of import quotas not exceeding the exported amounts. The additional import quota may be considered for adjustment and addition of the import quota already issued for the current year or the following year upon request.”

23. To amend Article 26 as follows:

a) To amend Clause 1 as follows:

“1. The organizations specified at Points a and b, Clause 1, Article 24 of this Decree shall be considered for allocation of quotas for production or import of controlled substances.”

b) To amend Clause 5 as follows:

“5. A notice of allocation or adjustment or addition of import quotas serve as a basis for the customs office to control and process customs

procedures for the import of controlled substances.

In cases where administrative procedures cannot or have not yet been carried out via the National Single Window Portal, the specialized climate change management agency shall update and publish the notice of allocation, adjustment, and addition of import quotas for controlled substances on the National Single Window Portal for the customs office to rely on for controlling the import of goods in accordance with regulations.

In case of system failure of the National Single Window Portal or in force majeure circumstances that prevent electronic exchange or provision of information, the importing organization shall submit to the customs office one copy of the notice of allocation, adjustment, and addition of import quotas for controlled substances as issued on the electronic data processing system of the customs office.”

c) To amend Clause 8 as follows:

“8. The Ministry of Agriculture and Environment shall coordinate with related state management agencies in connecting the Vietnam National Single Window’s system with the online public service systems under the management for the purpose of allocating quotas and managing import of controlled substances on the system.”

24. To amend Article 27 as follows:

To add Clause 4 as follows:

“4. The roadmap for managing and phasing out controlled substances contained in equipment and products or used to manufacture equipment and products is specified in Table No. 01 of Appendix VI to this Decree; the implementation shall comply with the guidance of the Minister of Agriculture and Environment.”

25. To amend Article 28 as follows:

a) To amend Clause 1 as follows:

“1. Organizations owning equipment containing controlled substances specified at Point d, Clause 1, Article 24 of this Decree shall carry out the collection, recycling, reuse and disposal of controlled substances on the following principles:”

b) To amend Point c, Clause 2 as follows:

“c) In case it is impossible to recycle or reuse controlled substances, the disposal thereof shall be carried out in accordance with regulations on management of hazardous wastes.”

c) To amend Clause 5 as follows:

“5. Manufacturers and importers of equipment and products containing

or produced from controlled substances with a nominal cooling capacity of less than 26.5 kW (90,000 BTU/h) or an electrical capacity of less than 40 kW shall be responsible for collecting, recycling, and disposing the controlled substances in such equipment and products in accordance with the principles specified in Clause 1 of this Article from January 1, 2028.”

d) To add Clause 7 as follows:

“7. The Ministry of Agriculture and Environment shall provide regulations on the certification of technicians performing installation, operation, maintenance, and repair of equipment containing controlled substances.”

26. To amend and supplement Article 29 as follows:

a) To amend Clause 1 as follows:

“1. The Ministry of Agriculture and Environment shall act as the national focal point for implementation of the Vienna Convention and the Montreal Protocol, and is answerable to the Government for performing the state management of controlled substances. The Ministry of Agriculture and Environment shall assume the prime responsibility for, and coordinate with related ministries and sectors in:

a) Managing controlled substances under the treaty on protection of the ozone layer to which Vietnam is a contracting party; allocating, adjusting and adding quotas for production or import of HCFCs and HFCs in different periods and every year; managing and granting permits for import or export of Methyl bromide for the purposes specified in Clause 4, Article 22 of this Decree;

b) Formulating and submitting to the Prime Minister for promulgation the National Plan on management and destruction of controlled substances; promulgating or modifying the list of, use instructions for, and regulations on management of, controlled substances under commitments on implementation of the treaty on protection of the ozone layer to which the Socialist Republic of Vietnam is a contracting party;

c) Building and operating the online public service system for registration, reporting, allocation of quotas, and management of production or import of controlled substances; connecting the Vietnam National Single Window on management of controlled substances;

d) Organizing the performance of the national obligations toward the Montreal Protocol; coordinating with other countries’ focal points in implementing Vietnam’s measures to comply with the Montreal Protocol;

dd) Inspecting, examining and supervising the registration, reporting and use of quotas; managing and guiding the implementation of regulations on the collection, reuse, recycling and disposal of controlled substances;

e) Organizing the implementation of tasks assigned to it under the Law on Environmental Protection and this Decree and other tasks related to the management of controlled substances.”

b) To amend Clause 2 as follows:

“2. The Ministry of Industry and Trade shall coordinate with the Ministry of Agriculture and Environment in allocating, adjusting and adding the quotas for import or export of controlled substances.”

c) To amend and supplement Clause 5 as follows:

“5. The Ministry of Education and Training shall assume the prime responsibility for, and coordinate with the Ministry of Agriculture and Environment in:

a) Formulating and implementing a program on training and further training of and grant of certificates to people working in fields related to controlled substances;

b) Incorporating contents related to controlled substances in regulations on minimum knowledge and requirements on capacity of trainees after graduating from intermediate or collegial courses for occupations in related fields;

c) Organizing the issuance of vocational skill certificates to technicians working in fields related to controlled substances.”

d) To add Clause 5a as follows:

“5a. The Ministry of Home Affairs shall assume the prime responsibility for formulating and promulgating national technical regulations on occupational safety for refrigeration and air-conditioning systems.”

27. To amend Article 33 as follows:

a) To amend Clause 2 as follows:

“2. Organizations and individuals engaged in research, application, transfer and development of technologies for mitigation of greenhouse gas emissions, climate-friendly sustainable cooling, protection of the ozone layer, and recycling of controlled substances are entitled to incentives provided by the law on science and technology, and high technology.”

b) To amend Clause 3 as follows:

“3. Organizations and individuals that transform technologies in order to mitigate greenhouse gas emissions, implement climate-friendly sustainable cooling and protect the ozone layer; and provide services of collecting, recycling and disposing of controlled substances are entitled to the incentives and support under Article 141 of the Law on Environmental Protection and relevant guiding documents.”

28. To amend and supplement Appendices to Decree No. 06/2022/ND-CP as follows:

a) To replace Appendix I;

b) To amend Forms No. 03, 05 and annul Forms No. 02 and 04 to Appendix II;

b) To annul Form No. 03 to Appendix III;

d) To replace Form No. 01, Form No. 02, and Form No. 05; to annul Form No. 03 and Form No. 04; to add Form No. 03A, Form No. 03B, Form No. 03C, Form No. 03D, Form No. 03DD, Form No. 03E, Form No. 04A, Form No. 04B, Form No. 04C, Form No. 04D, Form No. 04DD, Form No. 04E, Form No. 04G, Form No. 06, Form No. 07A, Form No. 07B, Form No. 07C, Form No. 08, Form No. 09, Form No. 10, Form No. 11, Form No. 12 and List No. 01 of Appendix V;

dd) To amend Form No. 01, Form No. 02, Form No. 03A, Form No. 03B, Form No. 04, Form No. 05A, and Form No. 05B; and to add List No. 01 and Table No. 01 of Appendix VI.

### **Article 2. Implementation provision**

This Decree takes effect from August 1, 2025.

### **Article 3. Responsibility of implementation**

1. Ministries, ministerial-level agencies, government-attached agencies, and provincial People's Committees shall guide the implementation of articles and clauses under the assignment in this Decree, and review issued documents for amendment, supplement or replacement in accordance with this Decree.

2. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, chairpersons of People's Committees at all levels, and related organizations and individuals shall implement this Decree.

**ON BEHALF OF THE GOVERNMENT  
FOR THE PRIME MINISTER  
THE DEPUTY PRIME MINISTER**

**Tran Hong Ha**

*\* All Appendices are not translated herein.*