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| **THE GOVERNMENT OF VIETNAM** | **SOCIALIST REPUBLIC OF VIETNAM Independence - Freedom - Happiness** |
| No. 95/2023/ND-CP | *Hanoi, December 29, 2023* |

**DECREE**

**ELABORATING SOME ARTICLES AND MEASURES FOR EXECUTION OF LAW ON RELIGION AND FOLK BELIEF**

*Pursuant to the Law on Government Organization dated June 19, 2015; the Law on amendments to some Articles of Law on Government Organization and Law on Local Government Organization dated November 22, 2019;*

*Pursuant to the Law on Religion and Folk Belief dated November 18, 2016;*

*At the request of the Minister of Home Affairs;*

*The Government promulgates Decree elaborating some Articles and measures for execution of the Law on Religion and Folk Belief.*

**Chapter I**

**GENERAL PROVISIONS**

**Article 1. Scope**

This Decree provides for some Articles of the Law on Religion and Folk Belief on exercise of rights to use scriptures and manifest their faith of religion or folk belief by people subject to temporary detention or custody according to the law on temporary detention and custody, people serving imprisonment sentences, people sent to reformatories, compulsory education institutions or compulsory rehabilitation centers; procedures for registration of non-commercial juridical person of a religious affiliate; procedures for dissolution of religious organizations and religious affiliates; procedures for dissolution of religious educational institutions; procedures for approval and registration of ordination, appointment, election and selection that involve foreign elements; religious organizations' and religious affiliates' receipt and management of financial aids from foreign organizations and individuals; fundraising by folk religious establishments, religious organizations and religious affiliates and measures for execution of this Law.

**Article 2. Regulated entities**

This Decree applies to agencies, organizations and individuals that maintain and exercise the right to freedom of religion and belief as prescribed by the Law.

**Article 3. Definition of terms**

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

1. “*Folk religious building*” means a building invested in and constructed as per law provisions by:

a) the residential community to serve as a folk religious establishment;

b) the residential community to serve as a monument, stela or tower of a folk religious establishment;

c) the family line to serve as an ancestral house.

2. “*Religious building*” means a building invested in and constructed as per law provisions by:

a) a religious organization or a religious affiliate to serve as a religious establishment;

b) a religious organization or a religious affiliate to serve as a monument, stela or tower of a religious establishment;

3. “*Auxiliary work*” means a work not used for the worship by a folk religious establishment or religious establishment and includes residential house, guesthouse, canteen, kitchen, fence and other similar works within such folk religious establishment or religious establishment.

4. “*Written evidence of the availability of a legitimate location*” means a document on the legal right to use land, house or construction work of an organization or individual according to regulations of the law on land, construction, housing and the civil law.

**Chapter II**

**USE OF SCRIPTURES AND MANIFESTATION OF FAITH OF RELIGION OR FOLK BELIEF; CHANGE OF REPRESENTATIVES OF CONGREGATIONAL PRACTICING GROUPS AND LOCATIONS FOR CONGREGATIONAL RELIGIOUS PRACTICE; CHANGE OF NAMES AND RELOCATION OF BASES OF RELIGIOUS ORGANIZATIONS AND RELIGIOUS AFFILIATES**

**Section 1**

**USE OF SCRIPTURES AND MANIFESTATION OF FAITH OF RELIGION OR FOLK BELIEF; CHANGE OF REPRESENTATIVES AND LOCATIONS FOR CONGREGATIONAL RELIGIOUS PRACTICE OF CONGREGATIONAL PRACTICING GROUPS OF VIETNAMESE PERSONS**

**Article 4. Use of scriptures and manifestation of faith of religion or folk belief prescribed in Clause 5 Article 6 of the Law on Religion and Folk Belief**

1. People subject to temporary detention or custody according to the law on temporary detention and custody, people serving imprisonment sentences, people sent to reformatories, compulsory education institutions or compulsory rehabilitation centers (hereinafter referred to as “people under detention”) are entitled to use scriptures legally published in the form of printed books to serve the practice of folk belief or religion and to manifest their faith of folk belief or religion by their speech or behaviors in accordance with regulations of law on detention centers, custody centers, prisons, reformatories, compulsory education institutions and compulsory rehabilitation centers (hereinafter referred to as “detention centers”).

2. The use of scriptures and manifestation of scriptures by people under detention at detention centers shall not affect the others’ right to freedom of religion and belief and right to freedom of atheistic belief and shall not be contrary to relevant regulations of law.

3. Assurance about and management of scriptures; time and locations for use of scriptures and manifestation of faith of folk belief or religion for people under detention at detention centers shall comply with internal rules and regulations of such detention centers. The Minister of Public Security, Minister of National Defense and Minister of Labor, War Invalids and Social Affairs shall provide specific guidance on issuance of internal rules and regulations of detention centers under their management.

**Article 5. Procedures for change of representative of a congregational practicing group**

1. Before the change of the representative, the congregational practicing group shall submit an application for registration to the People’s Committee of the commune where the location for congregational religious practice exists.

2. An application includes:

a) An application form, which specifies the name of the religious organization or organization issued with the certificate of registration of religious activities; the name of the religion; the name of the group; full name and residence of the old representative and the new representative of the group; reason for and expected date of change;

b) A resume of the new representative;

c) A written approval for change of the representative of the congregational practicing group registered by the organization, which is granted by the religious organization or organization issued with the certificate of registration of religious activities;

d) Minutes of the new representative election meeting (if any).

3. The People’s Committee of the commune shall respond in writing within 15 days from the receipt of the satisfactory application. In case of rejection of the application, written explanation shall be provided.

**Article 6. Procedures for change of location for congregational religious practice**

1. Before the change of the location for congregational religious practice within a commune, the representative of the group shall submit an application specified in Clause 2 of this Article to the People’s Committee of the commune.

2. An application includes:

a) An application form, which specifies the name of the religious organization or organization issued with the certificate of registration of religious activities; the name of the religion; the name of the group; full name of the representative of the group; reason for and expected date of change; location where the group is practicing religion and expected new location;

b) Written evidence of the availability of a legitimate location for religious practice;

c) A written approval for change of the location of the congregational practicing group registered by the organization, which is granted by the religious organization or organization issued with the certificate of registration of religious activities.

3. Before the change of the location for congregational religious practice to another commune, the representative of the group shall submit an application to the People’s Committee of the commune where the new location exists.

The application prescribed in Clause 2 of this Article shall be enclosed with a copy of the written approval for registration of congregational religious practice granted by the People’s Committee of the commune where the initial location for congregational religious practice is located.

4. The People’s Committee of the commune where the expected new location for congregational religious practice exists shall respond in writing to the change of the location within 20 days from the receipt of the satisfactory application. In the case of rejection of the application, written explanation shall be provided.

5. Within 10 days from the date on which the new location is approved, the congregational practicing group shall terminate its religious practice at the old location and give a notification to the People’s Committee of the commune where the old location for congregational religious practice exists.

The notification shall specify the name of the religious organization or organization issued with the certificate of registration of religious activities; the name of the group; full name of the representative of the group; date of change; new location for congregational religious practice; date of termination of religious practice at the old location.

**Section 2**

**CHANGE OF REPRESENTATIVES AND LOCATIONS FOR CONGREGATIONAL RELIGIOUS PRACTICE OF CONGREGATIONAL PRACTICING GROUPS OF FOREIGNERS LEGALLY RESIDING IN VIETNAM**

**Article 7. Procedures for change of representative of a congregational practicing group of foreigners legally residing in Vietnam**

1. Before the change of the representative, the congregational practicing group of foreigners legally residing in Vietnam shall submit an application for registration to the People’s Committee of the province where the location for congregational religious practice exists.

2. An application includes:

a) An application form, which specifies the name of the religion; the name of the group; full name and nationality of the old representative; full name, nationality and residence in Vietnam of the new representative of the group; reason for and expected date of change;

b) Certified true copy of a document proving lawful residence in Vietnam of the new representative;

c) Minutes of the new representative election meeting (if any).

3. The People’s Committee of the province shall respond in writing within 30 days from the receipt of the satisfactory application. In case of rejection of the application, written explanation shall be provided.

**Article 8. Procedures for change of location for congregational religious practice of foreigners legally residing in Vietnam**

1. Before the change of the location for congregational religious practice within a province, the representative of the group shall submit an application to the People’s Committee of the province.

2. An application includes:

a) An application form, which specifies the name of the religion; the name of the group; full name and residence in Vietnam of the representative; reason for and expected date of change; location where the group is practicing religion and expected new location;

b) Written evidence of the availability of a legitimate location for religious practice;

c) Written approval granted by the representative of a religious establishment in case of congregational religious practice at the religious establishment.

3. Before the change of the location for congregational religious practice to another province, the representative of the group shall submit an application to the People’s Committee of the province where the new location exists.

The application prescribed in Clause 2 of this Article shall be enclosed with a copy of the written approval for registration of congregational religious practice granted by the People’s Committee of the province where the initial location for congregational religious practice is located.

4. The People’s Committee of the province where the expected new location for congregational religious practice exists shall respond in writing to the change of the location within 30 days from the receipt of the satisfactory application. In case of rejection of the application, written explanation shall be provided.

5. Within 10 days from the date on which the new location is approved, the congregational practicing group shall terminate its religious practice at the old location and give a notification to the People’s Committee of the province where the old location for congregational religious practice exists.

The written notification shall specify the name of the religion; the name of the group; full name of the representative of the group; date of change; new location for congregational religious practice; date of termination of religious practice at the old location.

**Section 3**

**CHANGE OF NAME AND RELOCATION OF THE BASE OF A RELIGIOUS ORGANIZATION OR RELIGIOUS AFFILIATE**

**Article 9. Procedures for change of name of a religious organization or religious affiliate**

1. Before changing name of a religious organization or religious affiliate, the religious organization shall submit an application to the competent authority specified in Clause 3 of this Article.

2. An application includes:

a) An application form, which specifies the name, base and representative of the religious organization; name of the religious organization or religious affiliate before and after the change; reason for and expected date of change;

b) A copy of the decision on accreditation of the religious organization issued by the competent authority in case of change of the religious organization’s name;

c) A copy of the written approval for establishment, full division, partial division, merger or consolidation of the religious affiliate or a written confirmation granted by the competent authority;

d) A copy of written statement of establishment, full division, partial division, merger or consolidation of the religious affiliate of the religious organization or the supervisory religious organization in case of change of the religious affiliate’s name.

3. Power to approve the change of name of a religious organization or religious affiliate:

a) The People’s Committee of the province shall, within 30 days from the receipt of the satisfactory application, respond in writing to the change of the name of the religious organization or religious affiliate operating within a province. In case of rejection of the application, written explanation shall be provided;

b) The central government’s folk belief and religion authority shall, within 30 days from the receipt of the satisfactory application, respond in writing to the change of the name of the religious organization or religious affiliate operating within multiple provinces. In case of rejection of the application, written explanation shall be provided.

**Article 10. Procedures for relocation of the base of a religious organization or religious affiliate**

1. Before the relocation of the base, the religious organization or religious affiliate operating within multiple provinces shall submit an application to the People’s Committee of the province where its new base is located.

2. An application includes:

a) An application form, which specifies the name, base and representative of the religious organization or religious affiliate; reason for and expected date of relocation; the base of the religious organization or religious affiliate before and after the relocation;

b) A copy of the decision on accreditation of the religious organization in case of relocation of its base to another province or a copy of the written approval for establishment, full division, partial division, merger or consolidation of the religious affiliate granted by the competent authority and the written statement of establishment, full division, partial division, merger or consolidation of the religious affiliate of the religious organization or supervisory religious organization in case of relocation of the religious affiliate's base to another province;

c) A written approval for change of the location granted by the religious organization or the supervisory religious organization;

d) Written evidence of the availability of a legitimate location for the new base;

3. The People’s Committee of the province where the new base is located shall, within 30 days from the receipt of the satisfactory application, respond in writing to the relocation of the base of the religious organization or religious affiliate operating within multiple provinces. In case of rejection of the application, written explanation shall be provided.

4. When relocating the base, the religious organization or religious affiliate operating within a province shall submit an application according to regulations in Points a, c and d Clause 2 of this Article to the People’s Committee of the province.

The People’s Committee of the province shall, within 30 days from the receipt of the satisfactory application, respond in writing to the relocation of the base of the religious organization or religious affiliate operating within a province. In case of rejection of the application, written explanation shall be provided;

5. Within 10 days from the date of relocation to the new base, the religious organization or religious affiliate specified in Clauses 1 and 4 of this Article shall send a written notification of the relocation of its base to the central government’s religion and folk belief authority.  The religious organization or religious affiliate operating within multiple provinces shall send a written notification of the relocation of its base to the People’s Committee of the province where its old base is located.

The notification shall specify the name of the religious organization or religious affiliate; full name of its representative; reason for and date of relocation; its base before and after the relocation and be enclosed with a certified true copy of the written approval granted by the People’s Committee of the province where its new base is located.

**Chapter III**

**REGISTRATION OF NON-COMMERCIAL JURIDICAL PERSON; SUSPENSION OF ACTIVITIES OF, DISSOLUTION OF RELIGIOUS ORGANIZATIONS, RELIGIOUS AFFILIATES AND RELIGIOUS EDUCATIONAL INSTITUTIONS; FOLK RELIGIOUS BUILDINGS, RELIGIOUS BUILDINGS AND AUXILIARY WORKS**

**Article 11. Procedures for issuance of certificate of registration of non-commercial juridical person to a religious affiliate**

1. The religious organization applying for issuance of the certificate of registration of non-commercial juridical person to its religious affiliate shall submit an application to the competent authority specified in Clause 3 of this Article.

2. An application includes:

a) An application form, which specifies the name, base and representative of the religious organization; the name, base, location for operation, organizational structure, quantity of followers, dignitaries, sub-dignitaries and monastics of the religious affiliate at the time of application; full name of the representative of the religious affiliate to which the certificate of registration applied for is issued;

b) A written summary of the religious affiliate’s religious activities from the date of establishment, full division, partial division, merger or consolidation;

c) List, resumes, judicial records and summaries of religious activities of the representative and leaders of the religious affiliate;

d) Written declaration of and documentary evidences for the religious affiliate's legitimate assets;

dd) Charter, regulations or equivalent documents of the religious affiliate.

3. Power to issue certificate of registration of non-commercial juridical person:

a) The People’s Committee of the province shall, within 60 days from the receipt of the satisfactory application, issue the certificate of registration of non-commercial juridical person to the religious affiliate operating within a province. In case of rejection of the application, written explanation shall be provided;

b) The central government’s religion and folk belief authority shall, within 60 days from the receipt of the satisfactory application, issue the certificate of registration of non-commercial juridical person to the religious affiliate operating within multiple provinces. In case of rejection of the application, written explanation shall be provided.

**Article 12. Suspension of all activities of a religious organization or religious affiliate**

1. The religious organization or religious affiliate has its activities suspended when committing one of the serious violations specified in Clause 4, Clause 5 Article 5 of the Law on Religion and Folk Belief.

2. Depending on nature and extent of violation committed by of the religious organization or religious affiliate and the ability of the religious organization to rectify the situation that leads to the suspension, the decision-making authority shall determine the duration of suspension which must not exceed 24 months.

3. The decision to suspend all religious activities shall be made in writing. It shall specify the name of the organization, the representative, the base of the religious organization or religious affiliate; situation and duration of suspension; responsibilities for rectification of the situation that leads to the suspension.

4. Power to suspend all religious activities of a religious organization or religious affiliate:

a) The People’s Committee of the province has the power to suspend all religious activities of the religious organization or religious affiliate operating within a province;

b) The central government’s religion and folk belief authority has the power to issue a decision to suspend all religious activities of the religious organization or religious affiliate operating within multiple provinces.

5. Before issuing the decision to suspend all religious activities of the religious organization or religious affiliate, the competent authority specified in Clause 4 of this Article shall conduct inspection and conclude that the religious organization or religious affiliate commits one of the serious violations specified in Clauses 4 and 5 Article 5 of the Law on Religion and Folk Belief.

6. Within 05 working days from the date of issuance of the decision to suspend all religious activities of the religious organization or religious affiliate, the competent authority issuing the decision shall transfer it to:

a) the religious organization or religious affiliate that has its activities suspended;

b) the organization establishing, fully dividing, partially dividing, merging or consolidating the religious affiliate that has its activities suspended;

c) the central government’s religion and folk belief authority (with regard to the suspension decision issued by the People’s Committee of the province);

d) the People’s Committee of the province where the base of the religious organization or religious affiliate is located (with regard to the suspension decision issued by the central government’s religion and folk belief authority).

7. When receiving the suspension decision, the religious organization or religious affiliate shall suspend all religious activities and take responsibility for rectification during suspension.

**Article 13. Resumption of all activities of a religious organization or religious affiliate**

1. The competent authority specified in Clause 4 Article 12 of this Decree shall organize inspection, make an inspection record and give conclusion on rectification of the situation that leads to the suspension of all activities of the religious organization or religious affiliate in the following cases:

a) During suspension, the religious organization or religious affiliate rectifies the situation that leads to the suspension and requests resumption of its religious activities;

b) Within 30 days before the expiration of the deadline for suspension of all religious activities.

2. If the religious organization or religious affiliate has rectified the situation that leads to the suspension, its religious activities shall be resumed; if the religious organization or religious affiliate fails to rectify the situation that leads to the suspension, it shall be dissolved according to regulations in Point c Clause 1 Article 31 of the Law on Religion and Folk Belief and Article 15 of this Decree.

**Article 14. Procedures for dissolution of a religious organization or religious affiliate in accordance with its charter**

1. A religious organization that dissolves itself or a religious organization or religious affiliate that dissolves its religious affiliate in accordance with its charter shall submit an application to the competent authority specified in Clause 4 of this Article.

2. An application includes:

a) An application form, which specifies the name, representative and base of the applicant; name, representative, base and organizational structure of each religious affiliate that is dissolved; reason for and expected date of dissolution;

b) A written declaration of assets and finance;

c) Methods for disposal of assets and financial settlement and deadline for repayment of debts (if any);

d) List of religious affiliates.

3. The religious organization that dissolves itself or the dissolved religious affiliate shall notify relevant organizations and individuals of the deadline for repayment of debts (if any) on:

a) 05 consecutive issues of a central government’s printed newspaper or online newspaper if the religious organization/religious affiliate operates within multiple provinces;

b) 05 consecutive issues of a local printed newspaper or online newspaper if the religious organization/religious affiliate operates within a province;

4. Power to grant approval for dissolution:

a) The People’s Committee of the province shall grant approval for dissolution of the religious organization/religious affiliate operating within a province within 45 days from the expiration of the deadline for repayment of debts (if any) and liquidation of assets and finance specified in the notification without any complaint lodged. In case of rejection of the application, written explanation shall be provided;

b) The central government’s religion and folk belief authority shall grant approval for dissolution of the religious organization/religious affiliate operating within multiple provinces within 45 days from the expiration of the deadline for repayment of debts (if any) and liquidation of assets and finance specified in the notification without any complaint lodged. In case of rejection of the application, written explanation shall be provided.

5. Regarding the religious organization that dissolves itself, the date on which the competent authority specified in Clause 4 of this Article grants approval to the dissolved organization is the date on which the organization is required to return the original of the decision on accreditation of the religious organization and the police authority’s document certifying that the religious organization's seal has been returned or destroyed as prescribed.

6. Regarding the religious organization or religious affiliate that dissolves its religious affiliate, the religious organization or religious affiliate shall, within 05 working days from the date on which the competent authority grants approval for dissolution, dissolve its religious affiliate and return the following documents to the competent authority specified in Clause 4 of this Article:

a) The original of the written approval for establishment, full division, partial division, merger or consolidation of the religious affiliate granted by the competent authority;

b) The original of the written statement of establishment, full division, partial division, merger or consolidation of the religious affiliate of the religious organization or the supervisory religious organization;

c) List of religious affiliates of the dissolved religious affiliate;

d) The police authority’s document or statement certifying that the dissolved religious affiliate's seal has been returned or destroyed as prescribed.

7. Within 20 days from the date on which the religious affiliate is dissolved, the religious organization or supervisory religious organization shall notify the competent authority specified in Clause 4 of this Article of the dissolution of the religious affiliate.

The notification shall specify the name, base and full name of representative of the religious organization or religious affiliate that applies for dissolution; the name, base and full name of the representative of the religious organization or religious affiliate that has been dissolved; date of dissolution.

**Article 15. Procedures for dissolution of a religious organization or religious affiliate in accordance with Points b and c Clause 1 Article 31 of the Law on Religion and Folk Belief**

1. 60 days before the expected date on which the religious organization or religious affiliate is dissolved as prescribed in Points b and c Clause 1 Article 31 of the Law, the central government's religion and folk belief authority shall notify the religious organization or supervisory religious organization and religious affiliate expected to be dissolved in writing of dissolution of the religious organization or religious affiliate operating within multiple provinces; the People’s Committee of the province shall notify the religious organization or supervisory religious organization and religious affiliate expected to be dissolved in writing of dissolution of the religious organization or religious affiliate operating within a province.

The notification shall specify the name, base and full name of the representative of the religious organization or religious affiliate that has been dissolved; the competent authority or religious organization or supervisory religious organization responsible for the dissolution; reason for and expected date of dissolution and shall be enclosed with the conclusion given by the regulatory authority licensed to carry out inspection of religion and folk belief that the religious organization/affiliate fails to rectify the situation that leads to the suspension of its religious activities in the case specified in Point c Clause 1 Article 31 of the Law.

2. Within 50 days from the date on which the competent authority notifies the dissolution in the case specified in Point b Clause 1 Article 31 of the Law, the religious organization or supervisory religious organization shall provide written explanations to the competent authority specified in Clause 1 of this Article.

10 days after the expiration of the deadline for providing explanation, if the religious organization or religious affiliate fails to rectify the situation that leads to the suspension, the competent authority shall issue a decision on dissolution of the religious organization or request the religious organization or religious affiliate to dissolve its religious affiliate.

3. Within 60 days from the date on which the competent authority notifies the dissolution in the case specified in Point c Clause 1 Article 31 of the Law, the religious organization or religious affiliate that has been dissolved shall fulfill all its asset-related obligations according to the civil law. Upon the expiration of the aforementioned deadline, the competent authority shall issue a decision on dissolution of the religious organization or request the religious organization or religious affiliate to dissolve its religious affiliate.

4. The competent authority specified in Clause 1 of this Article shall issue a decision on dissolution of the religious organization or religious affiliate and repeal and revoke the following documents:

a) The decision on accreditation of the religious organization in case of dissolution of the religious organization;

b) The written approval for establishment, full division, partial division, merger or consolidation of the religious affiliate granted by the competent authority; the written statement of establishment, full division, partial division, merger or consolidation of the religious affiliate of the religious organization or supervisory religious organization in case of dissolution of the religious affiliate;

c) List of religious affiliates.

d) The police authority’s document or statement certifying that the seal has been returned or destroyed as prescribed.

5. In case a religious organization or religious affiliate dissolves its religious affiliate at the request of the competent authority, within 05 working days from the date on which the request is made, the religious organization/affiliate that dissolves its religious affiliate shall return documents and notify the dissolution of its religious affiliate as prescribed in Clauses 6 and 7 Article 14 of this Decree.

**Article 16. Suspension of educational activities of religious educational institutions**

1. A religious educational institution has its educational activities suspended when committing one of the serious violations specified in Clause 4, Clause 5 Article 5 of the Law on Religion and Folk Belief.

2. Depending on nature and extent of violation and the ability of the religious educational institution to rectify the situation that leads to the suspension, the decision-making authority shall determine the duration of suspension which must not exceed 24 months

3. The decision to suspend educational activities of the religious educational institution shall be made in writing. It shall specify the name of the religious organization establishing the religious educational institution, the name of the religious educational institution, the representative, the base of the religious educational institution; situation and duration of suspension; responsibilities for rectification of the situation that leads to the suspension.

4. The central government’s religion and folk belief authority has the power to issue a decision to suspend educational activities of the religious educational institution.

5. Before issuing the decision to suspend educational activities of the religious educational institution, the central government’s religion and folk belief authority shall conduct inspection and conclude that the religious educational institution commits one of the serious violations specified in Clauses 4 and 5 Article 5 of the Law on Religion and Folk Belief.

6. Within 05 working days from the date of issuance of the decision to suspend educational activities of the religious educational institution, the competent authority issuing the decision shall transfer it to:

a) the religious educational institution that has its educational activities suspended;

b) the religious organization establishing the religious educational institution that has its educational activities suspended;

c) the People’s Committee of the province where the religious educational institution that has its educational activities suspended is headquartered.

7. When receiving the suspension decision, the religious educational institution shall suspend all educational activities and take responsibility for rectification during suspension.

**Article 17. Resumption of educational activities of religious educational institutions**

1. The central government’s religion and folk belief authority shall organize inspection, make an inspection record and give conclusion on rectification of the situation that leads to the suspension of educational activities of the religious educational institution in the following cases:

a) During suspension, the religious educational institution rectifies the situation that leads to the suspension and requests resumption of its educational activities;

b) Within 30 days before the expiration of the deadline for suspension of all educational activities.

2. If the religious educational institution has rectified the situation that leads to the suspension, its educational activities shall be resumed; if the religious educational institution fails to rectify the situation that leads to the suspension, it shall be dissolved according to regulations in Point c Clause 1 Article 42 of the Law on Religion and Folk Belief and Article 19 of this Decree.

**Article 18. Procedures for dissolution of a religious educational institution under a religious organization’s decision**

1. The religious organization dissolving a religious educational institution under its decision shall submit an application to the central government’s religion and folk belief authority.

2. An application includes:

a) An application form, which specifies the name, representative and base of the applicant; name, representative, base and organizational structure of the religious educational institution; reason for and expected date of dissolution;

b) A written declaration of assets and finance;

c) Methods for disposal of assets and financial settlement and deadline for repayment of debts (if any); methods for settlement of benefits of students and relevant persons.

3. The religious educational institution shall notify relevant organizations and individuals of the deadline for repayment of debts (if any) on:

a) 05 consecutive issues of a central government’s printed newspaper or online newspaper if the religious educational institution operates within multiple provinces;

b) 05 consecutive issues of a local printed newspaper or online newspaper if the religious educational institution operates within a province.

4. The central government’s religion and folk belief authority shall grant the religious organization approval for dissolution of the religious educational institution within 45 days from the expiration of the deadline for repayment of debts (if any) and liquidation of assets and finance specified in the notification without any complaint lodged. In case of rejection of the application, written explanation shall be provided.

5. Within 05 working days from the date of receipt of approval for dissolution of the religious educational institution, the religious organization shall dissolve the religious educational institution and return the following documents to the central government’s religion and folk belief authority:

a) The original of the written approval for establishment of the religious educational institution granted by the competent authority;

b) The original of the written statement of establishment of the religious educational institution granted by the religious organization;

c) The police authority’s document or statement certifying that the dissolved religious educational institution's seal has been returned or destroyed as prescribed;

6. Within 20 days from the date on which the religious educational institution is dissolved, the religious organization shall notify the central government’s religion and folk belief authority of the dissolution of the religious educational institution.  The notification shall specify the name, base and full name of representative of the religious organization; the name, base and full name of the representative of the religious educational institution that has been dissolved; date of dissolution.

**Article 19. Procedures for dissolution of a religious educational institution under Points b and c Clause 1 Article 42 of the Law on Religion and Folk Belief**

1. 60 days before the expected date on which the religious educational institution is dissolved as prescribed in Points b and c Clause 1 Article 42 of the Law, the central government's religion and folk belief authority shall notify the religious organization and religious educational institution in writing of dissolution of the religious educational institution.

The notification shall specify the name, base and full name of the representative of the religious organization; the name, base and full name of representative of the religious educational institution that has been dissolved; the central government’s religion and folk belief authority or religious organization responsible for the dissolution; reason for and expected date of dissolution and shall be enclosed with the conclusion given by the regulatory authority licensed to carry out inspection of religion and folk belief that the religious educational institution fails to rectify the situation that leads to the suspension of its educational activities in the case specified in Point c Clause 1 Article 42 of the Law

2. Within 50 days from the date on which the central government’s religion and folk belief authority notifies the dissolution in the case specified in Point b Clause 1 Article 42 of the Law, the religious educational institution shall provide written explanations to the central government’s religion and folk belief authority.

10 days after the expiration of the deadline for providing explanation, if the religious educational institution fails to rectify the situation that leads to the suspension, the central government’s religion and folk belief authority shall issue a decision on dissolution or request the religious organization to dissolve the religious educational institution

3. Within 60 days from the date on which the central government’s religion and folk belief authority notifies the dissolution in the case specified in Point c Clause 1 Article 42 of the Law, the religious educational institution that has been dissolved shall fulfill all its asset-related obligations according to the civil law.  Upon the expiration of the aforementioned deadline, the central government’s religion and folk belief authority shall issue a decision on dissolution or request the religious organization to dissolve the religious educational institution.

4. The central government’s religion and folk belief authority shall issue a decision on dissolution of the religious educational institution and repeal and revoke the following documents:

a) The written approval for establishment of the religious educational institution granted by the competent authority;

b) The original of the written statement of establishment of the religious educational institution granted by the religious organization;

c) The police authority’s document or statement certifying that the seal has been returned or destroyed as prescribed;

5. In case a religious organization dissolves a religious educational institution at the request of the central government’s religion and folk belief authority, within 05 working days from the date on which the request is made, the religious organization that dissolves the religious educational institution shall return documents and notify the dissolution of the religious educational institution as prescribed in Clauses 5 and 6 Article 18 of this Decree.

**Article 20. Responsibility for publishing the suspension and resumption of activities, and dissolution of a religious organization, religious affiliate or religious educational institution through mass media**

1. Within 15 days after the date of suspension/resumption of activities and dissolution, the suspension/resumption of activities and dissolution of a religious organization, religious affiliate or religious educational institution shall be published on the web portal or website of the decision-issuing authority; some printed newspapers or online newspapers of the central government or local government of the area where the base of such religious organization, religious affiliate or religious educational institution exists.

2. Each authority that has the power to suspend/resume activities or dissolve a religious organization, religious affiliate or religious educational institution; a religious organization/religious affiliate that has the right to dissolve its religious affiliate shall publish the suspension and resumption of activities and dissolution as prescribed in Clause 1 of this Article. The published contents include the name and base of the organization/institution that has its activities suspended/resumed or has been dissolved; reason for and duration of suspension, resumption or dissolution.

**Article 21. Shutdown of a religious organization, religious affiliate or religious educational institution and its right to file complaints**

1. The religious organization, religious affiliate or religious educational institution shall shut down from the date on which the competent authority issues a decision on the dissolution.

2. Any religious organization or religious affiliate that has its all religious activities suspended according to Article 12; any religious educational institution that has its educational activities suspended according to Article 16; any religious organization/religious affiliate that is dissolved according to Article 15 or any religious educational institution that is dissolved according to Article 19 of this Decree but disagrees with the suspension/dissolution decision granted by the competent authority has the right to lodge a complaint in accordance with regulations of the law on complaints. Pending the complaint settlement, the religious organization, religious affiliate or religious educational institution shall not carry out any religious activities or provide religious education.

**Article 22. Renovation, upgradation and construction of folk religious buildings, religious buildings and auxiliary works**

1. The repair, renovation and construction of folk religious buildings, religious buildings and auxiliary works shall comply with regulations of the law on construction. Regarding folk religious buildings, religious buildings and auxiliary works that are historical and cultural sites/monuments, scenic landscapes or works included in the list of local monuments and sites, the repair, renovation and construction shall comply with regulations of the law on cultural heritage.

2. The determination of auxiliary works which are exempted from construction permits shall comply with regulations in Clause 30 Article 1 of the Law on amendments to the Law on Construction No. 62/2020/QH14 dated June 17, 2020.

In case regulations on works which are exempted from construction permits in the Law on Construction No. 62/2020/QH14 are amended, the determination of auxiliary works which are exempted from construction permits shall comply with new regulations.

**Chapter IV**

**APPROVAL FOR AND REGISTRATION OF ORDINATION, APPOINTMENT, ELECTION AND SELECTION THAT INVOLVE FOREIGN ELEMENTS**

**Article 23. Procedures for granting approval for ordination, appointment, election and selection that involve foreign elements in Vietnam**

1. In case a religious organization has a follower who holds Vietnamese citizenship and is expected to be ordained, appointed, elected or selected as a dignitary or sub-dignitary in Vietnam by a foreign religious organization, such organization shall submit an application to the central government’s folk belief and religion authority. An application includes:

a) An application form, which specifies the applicant’s name and base; the foreign religious organization's name and base; reason for application; full name of the proposed person; his/her rank, position and area of operation before and after being ordained, appointed, elected or selected;

b) The written summary of religious activities of the person to be ordained, appointed, elected or selected;

c) The resume and judicial record of the person to be ordained, appointed, elected or selected;

2. The religious organization that ordains or selects a foreigner residing lawfully in Vietnam for a hierarchical rank shall submit an application to the central government’s folk belief and religion authority. An application includes:

a) An application form, which specifies the religious organization’s name and base; reason for application; full name, hierarchical rank (if any) and nationality of the proposed person; hierarchical rank to be proposed;

b) The written summary of religious activities of the proposed person;

c) The degree issued by a Vietnamese religious educational institution;

d) A copy of the passport, original or certified true copy of the judicial record or a document certifying that the proposed person is not an offender or does not incur criminal prosecution, which is granted by the foreign competent authority and consularly legalized, except for the cases in which consular legalization is exempted under the treaty to which Vietnam is a signatory according to the principle of reciprocity. In case the proposed person has resided in Vietnam for 06 consecutive months, an original of the judicial record issued by a Vietnamese competent authority is required.

3. The central government’s folk belief and religion authority shall respond in writing to the ordination, appointment, election or selection prescribed in Clauses 1 and 2 of this Article within 60 days from the receipt of the satisfactory application. In the case of rejection of the application, written explanation shall be provided.

4. The person for whom ordination, appointment, election or selection that involves foreign elements is proposed but is yet to be approved by the central government’s folk belief and religion authority shall not use the title to be ordained, appointed, elected or selected to carry out religious activities in Vietnam.

**Article 24. Procedures for registration as a dignitary or sub-dignitary by a Vietnamese citizen ordained, appointed, elected or selected abroad**

1. The religious organization or religious affiliate that directly manages a Vietnamese citizen ordained, appointed, elected or selected abroad by a foreign religious organization shall send an application to the central government's folk belief and religion authority for such person’s return to Vietnam to assume the role of a dignitary or sub-dignitary.

2. An application includes:

a) An application form, which specifies the name and base of the religious organization or religious affiliate; full name, area of operation, rank and position of the applicant in the foreign country and Vietnam;

b) The resume and judicial record of the applicant;

c) The applicant’s written summary of religious activities carried out abroad;

d) Documentary evidences for rank, position and area of operation of the person ordained, appointed, elected or selected abroad.

3. The central government’s folk belief and religion authority shall respond in writing within 60 days from the receipt of the satisfactory application. In case of rejection of the application, written explanation shall be provided.

4. Any Vietnamese citizen applying for registration as a dignitary or sub-dignitary shall carry out religious activities according to their rank and position after the central government’s folk belief and religion authority grants approval for the registration.

**Chapter V**

**FUNDRAISING; RECEIPT AND MANAGEMENT OF FINANCIAL AIDS FROM FOREIGN ORGANIZATIONS AND INDIVIDUALS; FORMS OF ORGANIZATION OF RELIGIOUS ACTIVITIES, FUNDRAISING AND RECEIPT OF FINANCIAL AIDS**

**Article 25. Fundraising by folk religious establishments, religious organizations and religious affiliates**

1. The representative or management board of a folk religious establishment; religious organization or religious affiliate shall organize fundraising to carry out religious activities and practice folk beliefs on a voluntary basis in accordance with this Decree and relevant regulations of law.

2. The representative or management board of a folk religious establishment; religious organization or religious affiliate shall notify the competent authority specified in Clause 3 of this Article of the fundraising in writing. The notification shall specify purpose, location, methods and time for the fundraising; methods for managing and using collected property.

3. Power to receive notification:

a) 05 working days before the fundraising, the representative or management board of the folk religious establishment, religious organization or religious affiliate shall send a written notification to the People’s Committee of the commune where the fundraising is conducted in case it is conducted within a commune;

b) 10 days before the fundraising, the representative or management board of the folk religious establishment, religious organization or religious affiliate shall send a notification to the People’s Committee of the district where the fundraising is conducted in case it is conducted outside a commune but within a district or provincial or central-affiliated city;

c) 15 days before the fundraising, the representative or management board of the folk religious establishment, religious organization or religious affiliate shall send a notification to the People’s Committee of the province where the fundraising is conducted, regarding the case not mentioned in Points a and b Clause 3 of this Article.

4. The fundraising by the representative or management board of the folk religious establishment, religious organization or religious affiliate shall be recorded in a public and transparent manner. The collected property shall be managed and used for the purposes included in the notification, and serve religious activities and folk belief practice.

5. It is not allowed to take advantage of the name of a folk religious establishment, religious organization or religious affiliate to conduct fundraising for personal gain or for illegal purposes.

6. When receiving notification of the fundraising, the competent authority specified in Clause 3 of this Article shall inspect the compliance with Clauses 1,2,4 and 5 of this Article.

7. If the representative or management board of the folk religious establishment; religious organization or religious affiliate conducts fundraising in contravention of this Article, the competent authority receiving the notification of fundraising shall make a written request for termination of receipt and use of the collected property and settlement according to regulations of law.

8. The representative or management board of the folk religious establishment; religious organization or religious affiliate shall organize fundraising to do charity work according to the Government’s regulations on mobilization, receipt, allocation and use of voluntary contributions for covering costs of natural disaster, epidemic and incident recovery and supporting patients with fatal disease and relevant regulations of law.

**Article 26. Receipt and management of financial aids from foreign organizations and individuals by religious organizations or religious affiliates for provision of support for religious education for religious practitioners; repair, renovation, upgradation and construction of religious establishments; organization of religious rites or ceremonies; publication and import of scriptures and religious cultural products and articles**

1. Receipt and management of financial aids from foreign organizations and individuals by religious organizations or religious affiliates for provision of support for religious education for religious practitioners; repair, renovation, upgradation and construction of religious establishments; organization of religious rites or ceremonies; publication and import of scriptures and religious cultural products and articles shall be public, transparent, appropriate to intended purposes and conformable to regulations of this Article and relevant laws.  Religious organizations or religious affiliates shall be responsible to the law for receipt and management of financial aids.

2. 20 days before the date of receipt of financial aids, the religious organization or religious affiliate operating within multiple provinces shall send a written notification to the central government’s folk belief and religion authority; the religious organization or religious affiliate operating within a province shall send a written notification to the provincial folk belief and religion authority.

3. The notification shall specify the name of the religious organization or religious affiliate that receives financial aids; the base and full name of the representative of the religious organization or religious affiliate; the name and main base of the foreign organization or the full name and nationality of the foreign individual that provides financial aids; purposes of receiving financial aids; time and methods for receiving financial aids; forms of financial aids (in cash or kind), value (in Vietnamese dong); expected date of use of financial aids; methods for managing and using financial aids; and receiving account.  The notification shall be enclosed with a commitment made by the foreign organization/individual on origins of financial aids on which taxes have been paid and compliance with regulations of the host country before financial aids are provided.

4. After receiving financial aids (in kind) and using financial aids (in cash), within 20 days the religious organization or religious affiliate that receives financial aids shall send a report on use of such financial aids to the competent authority specified in Clause 2 of this Article.  The report shall specify expenditures and expenditure time (for in cash aids) and contents included in the notification as stipulated in Clause 3 of this Article.  If the duration for receipt and use of financial aids exceeds 12 months from the receipt date, the religious organization or religious affiliate shall submit annual reports on use of financial aids to the competent authority specified in Clause 2 of this Article.

5. Before November 30 every year, the provincial folk belief and religion authority shall submit a report on receipt and management of financial aids by the religious organization or religious affiliate operating within a province to the central government’s folk belief and religion authority.

6. When receiving the report on receipt of financial aids by the religious organization or religious affiliate, the competent authority specified in Clause 2 of this Article shall inspect compliance with regulations in Clauses 1, 2, 3 and 4 of this Article.

7. If the religious organization or religious affiliate receives, manages and uses financial aids in contravention of this Article and relevant regulations of law, the competent authority receiving the notification of financial aids shall make a written request for termination of receipt, management and use of financial aids and settlement according to regulations of law.

8. Aids specified in this Article are not considered as foreign aids provided for the State or the Government of Socialist Republic of Vietnam or agencies/organizations legally established in Vietnam according to regulations of the law on foreign non-refundable aids to Vietnam.

**Article 27. Forms of organization of religious activities, fundraising and receipt of financial aids**

1. In the event of a change from direct method to online method or a combination of the two methods for implementation of religious activities, fundraising and receipt of financial aids that have been notified, registered or approved by the competent authority according to regulations of the Law on Religion and Folk Belief and this Decree, a written notification shall be sent to the competent authority within 05 working days before the date of implementation of religious activities, fundraising and receipt of financial aids. 2. When selecting the online method or the combination of the direct and online methods for implementation of religious activities, fundraising and receipt of financial aids whose procedures for notification, registration or proposal to the competent authority have not been yet carried out, relevant organizations and individuals shall carry out procedures specified in respective clauses and articles of the Law on Religion and Folk Belief and this Decree.

3. The implementation of religious activities, fundraising and receipt of financial aids by the online method or the combination of the direct and online methods shall comply with the Constitution of Vietnam, the Law on Religion and Folk Belief, this Decree, the law on information and communications and other regulations of relevant laws.

**Chapter VI**

**IMPLEMENTATION**

**Article 28. Receipt of applications**

1. When carrying out administrative procedures according to regulations in the Law on Religion and Folk Belief and this Decree, each organization or individual shall submit an application to the competent authority:

a) in person at the one-stop shop of the competent authority;

b) by online at the public service portal of the competent authority;

c) by post, or service provided by an enterprise or individual or authorization as prescribed by law;

2. Notification of application receipt results

a) If the application is submitted in person at the one-stop shop of the competent authority, the recipient shall directly give an acknowledgement of application receipt to the applicant and retain 01 copy;

b) If the application is submitted via the public service portal of the competent authority, the recipient shall send a notification of application receipt or instruction on application revision to the applicant via email or text message;

c) If the application is submitted by post or the service of an enterprise and individual or authorization as per the law, the recipient shall send an acknowledgement of application receipt to the applicant and retain 01 copy;

d) The person assigned to submit the application by the applicant must have a letter of introduction or letter of authorization and present their unexpired identity card or passport.

3. If the application is unsatisfactory, the competent authority shall instruct the applicant to complete it according to regulations of law. The time for completing the application excludes the time limit for returning the result.

4. If copies of documents are required to complete certain procedures specified in Law on Religion and Folk Belief and this Decree, the original documents must be presented upon submission of these copies for verification by the competent authorities.

5. The judicial record specified in the Law on Religion and Folk Belief and this Decree shall be issued by the competent authority within 06 months before the time for submission of the application.

**Article 29.  Forms used in the field of folk belief and religion**

1. The List of forms used in the field of folk belief and religion is promulgated together with this Decree.

2. Relevant agencies, organizations and individuals shall use the forms used in the field of folk belief and religion promulgated together with in this Decree.

**Article 30. Transitional provisions**

1. Transitional provisions for Clause 1, Clause 2 Article 3 of this Decree

Buildings related to folk belief and religion that exist before the effective date of this Decree shall be renovated, upgraded and constructed as follows:

a) Upon renovation, upgradation and construction of buildings considered as religious and folk religious buildings and managed by the residential community, the representative of residential community is also the representative of the investor for implementation of procedures according to regulations of the law on renovation, upgradation and construction

b) Upon renovation and upgradation of buildings considered as religious buildings and managed by the organization issued with the certificate of registration of religious activities, the representative of organization is also the representative of the investor for implementation of procedures according to regulations of the law on renovation and upgradation.

2. Administrative procedures related to folk belief and religion whose applications are received by the competent authorities before the effective date of this Decree shall continue to be conducted according to regulations in the Government’s Decree No. 162/2017/ND-CP dated December 30, 2017.

3. Financial aids will be received by religious organizations/religious affiliates specified in Article 26 of this Decree from the effective date of this Decree.

**Article 31. Responsibilities of the Ministry of Home Affairs and relevant authorities**

1. The Ministry of Home Affairs is a central government’s folk belief and religion authority responsible to the Government for state management of religion, religious activities and folk religious establishments not prescribed in Clause 2 of this Article.

2. The Ministry of Culture, Sports and Tourism is responsible to the Government for state management of folk belief festivals and folk religious establishments that are historical and cultural sites/monuments, scenic landscapes that have been ranked or included in the list of local monuments and sites by the People’s Committee of the province.

3. Relevant Ministries and ministerial agencies shall, within their jurisdiction, assist the Government in state management of folk belief and religion.

4. During the implementation of regulations specified in the Law on Religion and Folk Belief and this Decree, in the cases that are within the power of the Ministry of Home Affairs, the Government Committee for Religious Affairs (the Ministry of Home Affairs) shall receive applications and take charge and cooperate with relevant ministries and local governments in submitting them to the Minister of Home Affairs or making decision under delegation/authorization by the Minister of Home Affairs.  In the cases that are within the power of People's Committees at all levels, the folk belief and religion authorities at the same level shall receive applications and take charge and cooperate with relevant authorities in submitting them to the People’s Committee or making decision under delegation/authorization by the People’s Committee, except for the organization of folk belief festivals, and management and use of revenues from the organization of folk belief festivals prescribed in Articles 13, 14 and 15 of the Law.

**Article 32. Entry into force**

1. This Decree comes into force as of March 30, 2024.

2. The Government’s Decree No. 162/2017/ND-CP dated December 30, 2017 will cease to be effective from the effective date of this Decree, except for cases specified in Clause 2 Article 30 of this Decree.

**Article 33. Responsibility for implementation**

1. The Ministry of Home Affairs shall preside over and cooperate with relevant ministries and central government authorities in providing guidance on, urging and organizing implementation of this Decree.

2. Ministers, Heads of ministerial agencies, Heads of Governmental agencies, Chairpersons of People’s Committees of provinces and central- affiliated cities, and related organizations and individuals shall be responsible for implementing this Decree./.

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|  | **ON BEHALF OF THE GOVERNMENT PP. PRIME MINISTER DEPUTY PRIME MINISTER**  *(Signed)* **Tran Luu Quang** |