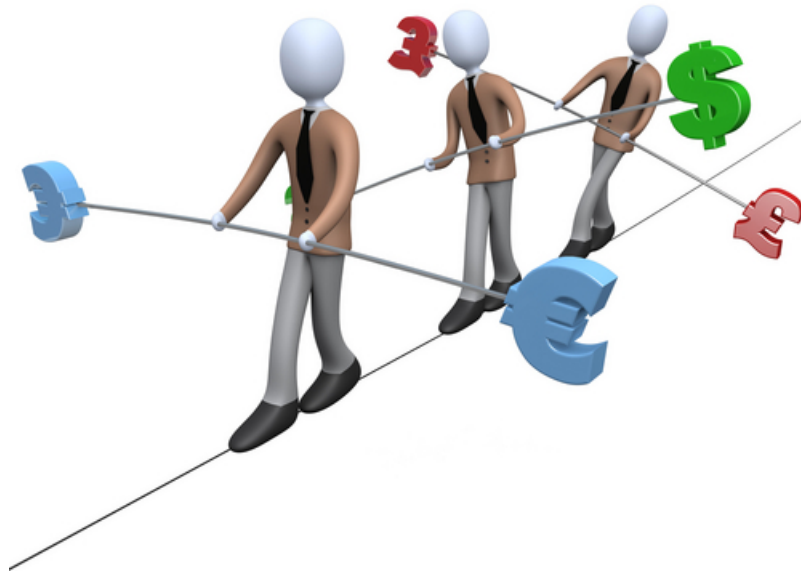


## Guiding Regulation On Management, Use And Depreciation of Fixed Assets



Below are the main points of this Circular, fixed assets are valued at *30.000.000 dong (Thirty million dong)* or more and are depreciated. Before, in Circular No.203/2009/TT-BTC of October, 20 2013 of MOF guiding regulation on management, use and depreciation of fixed assets, this rate is stipulated as *10.000.000 dong (Ten million dong)*.

This Circular is tightened the provisions of fixed assets not be depreciated. The land use and residential house rights in case of be allocated by the State for a long - term use is depreciated. Land use rights must be long - term use with land use fee or receiving the legal long - term land use rights.

This Circular is going to take effect from 10 June 2013.