

JOINT SUBMISSION
on
GENDER EQUALITY AND WOMEN'S RIGHTS

**For the Pre-sessional Working Group for the 89th session of the
CEDAW to adopt a list of issues in relation to the 9th periodic report
of Viet Nam**

By:



Center for Education Promotion and Empowerment of Women (CEPEW)

Tel: +84.24 35745999

Email: info@cepew.org.vn

Website: <https://cepew.org.vn>



Research Center for Gender, Family, and Environment in Development (CGFED)

Tel: +84.24 37565 929

Email: info@cgfed.org.vn

Website: <http://cgfed.org.vn>

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The contents of this submission were identified by non-governmental organisations (NGOs) and community groups as a reporting exercise on the implementation of CEDAW in Vietnam in 2021.¹ It was then updated to address achievements and challenges in promoting gender equality and women's rights in Viet Nam during 2019 - 2023 for the forth UPR cycle of Viet Nam and for the Pre-sessional Working Group for the 89th session of the Committee for Elimination of Discrimination against Women (CEDAW) to adopt a list of issues in relation to the 9th periodic report of Viet Nam.

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I. ACHIEVEMENTS IN PROMOTING GENDER EQUALITY AND WOMEN’S RIGHTS

1. Initiatives on the protection of gender equality and women's rights are implemented by NGOs, networks, and community groups.² CEDAW and other human rights conventions were shared by these organisations with the public in different ways. A number of youth groups

¹ The report was then co-developed by GBVNet, Mnet, HRS, CGFED, CEPEW, IDEA and community groups.

² These initiatives included educating the public on gender equality, promoting the human rights of vulnerable women and girls, prevent gender-based violence, improving the economic capacity of women, promoting gender-responsible budgeting, and contributing to the development of gender-sensitive laws and policies.

and networks promoting gender equality and the rights of women, LGBTQI+ people, and women with disabilities have been formed.

2. The revised Labour Code 2019 contains an advanced provision on the principle of non-discrimination in the field of labour, providing the most comprehensive definition of discrimination in the national legal system.³
3. The State agency in charge of gender equality worked with non-governmental organizations (NGOs) and networks to implement initiatives to promote gender equality. MOLISA's Gender Equality Department has coordinated with various NGOs and networks working for gender equality to organise a number of communication activities on CEDAW, the Law on Gender Equality, and the Law on the Prevention of Domestic Violence. It has participated in several policy dialogue sessions organised by women-led organisations and NGOs working for gender equality. The Department of Gender Equality and the National Committee for the Advancement of Women (NCFAW) invited women and NGOs working for gender equality to participate in various consultation workshops to evaluate 10 years of implementation of the Law on Gender Equality, the promulgation of a set of gender indicators, a framework for preventing and combating gender-based violence, a National Strategy on Gender Equality for 2021-2030, and to prepare for an amendment of the Law on Gender Equality.
4. State agencies consulted women and NGOs working for gender equality. MOLISA invited NGO representatives to participate in activities as part of the process of researching and promoting the signing of ILO Conventions on workers' rights and implementing CEDAW's concluding observations on Vietnam's 7th and 8th combined report. The Ministry of Public Security, the Ministry of Foreign Affairs, and the Committee for Ethnic Minority Affairs invited NGOs to participate in consultation workshops for the national reports on the implementation of the Convention Against Torture, the Convention on the Elimination of Racial Discrimination, and the UPR. NGOs were invited to discuss the situation of human rights during the COVID-19 pandemic with these authorities.

5. Recommendations

- Strengthen partnership with civil society and community-based groups to enhance gender equality and non-discrimination through forstering the implementation of recommendations

³ Article 3, Paragraph 8 of the 2019 Labour Code states that: "Labour discrimination is the practice of discrimination, exclusion, or preference on the basis of race, colour, national or social origin, ethnicity, sex, age, maternity status, marital status, religion, belief, political opinion, disability, family responsibilities, or on the basis of HIV status or because of the establishment, membership, and activities of trade unions or organisations of workers at an enterprise that has an impact on equality of employment or career opportunities. The discrimination, exclusion, or preference stemming from the specific requirements of the job and the acts of maintaining and protecting jobs for vulnerable workers is not considered discrimination."

from UN Human rights treaty bodies and the UPR and the National Strategy for Gender Equality for 2021 - 2030.

- Implement training programs on the state obligations on non-discrimination and gender equality following international human rights conventions to which Vietnam is a party for policymakers of legislative, executive, and judicial bodies, the state media, and civil society.
- Use the definition of discrimination of the 2019 Labor Code for the formulation and amendment of provisions on non-discrimination of laws and policies in the coming time.

II. CHALLENGES IN PROMOTING GENDER EQUALITY AND WOMEN'S RIGHTS

A. Legal reform

6. **Lack of a comprehensive legal framework on anti-discrimination.** The 2013 Constitution prohibited of all forms of discrimination in all spheres of life but it did not specify any ground of protection as required by international human rights conventions. Without clear guidelines and interpretation and a constitutional protection mechanism, discrimination has not been fully recognised by the public and there is no evidence whether and how discrimination cases were resolved in courts. Different laws address discrimination in their respective areas or provide protection for their target groups fragmentedly.⁴
7. **The Law on Gender Equality 2006 is not compatible with CEDAW and other human rights conventions.** The Law outlines the principle of gender equality in seven areas of social life and in the family and does not cover the fundamental freedoms and human rights embodied in CEDAW and other human rights conventions.⁵ The definition of discrimination in the Law does not include intersectional discrimination or indirect discrimination.⁶ It lacks provisions prohibiting harmful practices such as sexual harassment, fetal sex selection, forced marriage and divorce, or child marriage or other acts of gender-based violence. The specific provisions on gender equality in the fields of social and family life did not demonstrated universality in

⁴ For instance, the Law on People with Disabilities 2010 prohibits discrimination against people with disabilities, the Law on Gender Equality 2006 prohibits discrimination on the ground of sex. In terms of thematic issues, to date the most comprehensive definition of discrimination is provided in the Labour Code 2019. The law listed 16 grounds of protection against discrimination: race, color, national or social origin, ethnicity, sex, age, pregnancy status, marital status, religions, believes, political opinion, disabilities, family responsibility or HIV-infected or for establishing, joining and being active in trade union or employee's organization at the firm level (Article 3 Para 8 Labour Code 2019).

⁵ Article 1 of the 2006 Law on Gender Equality stipulates that: "This Law prescribes the principles of gender equality in the fields of social and family life, measures to ensure gender equality, and responsibilities of agencies, organisations, families, and individuals in realising gender equality."

⁶ Article 5, Clause 5 of the Law on Gender Equality 2006 states that "Gender discrimination is the restriction, exclusion, failure to recognise or disregard the roles and positions of men and women, causing inequality between men and women in all areas of social and family life".

the equal enjoyment of human rights and fundamental freedoms between the genders as reflected in international human rights conventions to which Vietnam is a member.⁷

8. **The 2019 Labour Code continues to differentiate retirement ages for men and women**, and reinforce traditional gender roles in vocational training. Although the gap of retirement ages was adjusted in a roadmap until it reaches 62 for men in 2028 and 60 for women in 2035,⁸ the remaining difference shorten women's career opportunities and training. The Code stipulates that "the State [...] expands many types of training that are favourable for female workers to have more backup jobs and are suitable to women's physical, physiological characteristics and maternal function." This regulation is thought to contribute to the reinforcement of gender stereotypes and prejudice.⁹
9. **The Law on Marriage and Family 2014 contains discriminatory concepts.** These include "helping women fulfill their noble functions as mothers"¹⁰ and "inherit, promote cultural traditions and good ethics on marriage and family".¹¹ It also uses generic terms such as [accepting] marriage and family practices that have been "repeated for a long time and widely recognized in a region or community"¹² and continues to differentiate in the age of marriage between men and women.¹³
10. **The prohibition of same-sex marriage was removed** from the Law on Marriage and Family 2014 but it does not recognised same sex marriage.¹⁴
11. **Gaps remain in the 2015 Penal Code that create barriers to eliminating all forms of violence and abuse against girls.** The 2015 Penal Code lacks specific definitions of lewd acts and the sexual harassment of children. It also lacks a quality monitoring and management mechanism in the implementation of child protection procedures. Meanwhile, the criminal legal framework against child sexual abuse is not comprehensive. Some protections are provided for forced sexual intercourse and forcible sexual intercourse with a person between 13 and 15.¹⁵ However, both require the use of tricks or inducements and proof that such conduct against the will of the minor.

⁷ Articles 11, 12, 13, 14, 15, 16, and 17 regulate gender equality in the fields of politics; economics; employment; education and training; science and technology; culture, information, sports; and healthcare.

⁸ Article 169 of the Labour Code 2019.

⁹ Article 135 of the Labour Code 2019.

¹⁰ The Law on Marriage and Family, Article 2.

¹¹ Decree No. 126/2014/ND-CP dated 31 December 2014 detailing a number of articles and measures to implement the Law on Marriage and Family also does not have a clear definition of "good cultural traditions".

¹² The Law on Marriage and Family, Article 3.

¹³ The Law on Marriage and Family, Article 8 provides that men of 20 years old and women of 18 years old could enter marriages.

¹⁴ Article 8, Clause 2 of the Law on Marriage and Family 2014 regulates that the State does not recognize marriage between people of the same sex

¹⁵ Article 143, 144.

12. The 2022 Law on Prevention of Domestic Violence reproduces conciliation measures in the process of handling domestic violence cases that was raised concerns by the UN Committee on Elimination of Discrimination Against Women in 2015.¹⁶ Then, one of the principles when conducting conciliation includes "persistence", and this principle is placed before "Respecting the parties' willingness to conduct conciliation".¹⁷ This leads to concerns about the willingness of relevant parties, especially victims of violence. In addition, the principle of mediation "in accordance with the good traditions of the Vietnamese people" and the regulation that the subject of mediation can be the family, clan or agency or organization of the parties¹⁸ involved also has potential hidden risks of gender-insensitive or discriminatory practices against women, especially in the Vietnamese cultural context that highly values family values and supports the notion that women need to be patient to preserve family happiness and take care of children.

13. Recommendations:

- Amend the Labor Code to ensure that it delivers an equal retirement age and does not reinforce traditional gender roles.
- Remove discriminatory provisions that reinforce gender stereotypes and stipulate an equal minimum age for marriage for both men and women from the Law on Marriage and Family 2014 to be inline with Article 16 of CEDAW and its General Recommendation No. 21 on equality in marriage and family relations.
- Review the use of reconciliation and ensure that women who are victims of domestic violence have effective access to protection orders and legal remedies.
- Legally recognise same-sex marriage.
- Clearly define acts of sexual harassment, sexual assault, and rape in the Penal Code.
- Amend the Law on Gender Equality to provide clear definitions of direct, indirect, and intersectional discrimination; expands provisions to ensure gender equality in the enjoyment

¹⁶ Document [CEDAW/C/VNM/CO/7-8](#) (Para. 18(b))

¹⁷ Clause 2, Article 17 of the Law on Domestic Violence Prevention and Control 2022 stipulates: Mediation in domestic violence prevention and control must ensure the following principles.

a) Proactive, timely, persistent;

b) Respect the voluntariness of the parties and the safety of the person experiencing domestic violence;

c) Objectivity, equality, reason, compassion, in accordance with the provisions of law and good traditions of the Vietnamese people;

¹⁸ Clause 1, Article 18 of the Law on Domestic Violence Prevention and Control 2022 stipulates that subjects conducting mediation include family members and clans are responsible for reconciling conflicts and disputes to prevent domestic violence from arising or recurring. In case of necessity, it is possible to invite religious dignitaries, village elders, village heads, reputable people in the community, relatives, people in agencies and organizations of the subject having conflicts and disputes, and people Trained or experienced in social work, psychology, and people with experience in domestic violence prevention and control participate in mediation.

of human rights and fundamental freedoms as enshrined in the CEDAW and other human rights conventions; articulate the prohibition of gender-based violence (GBV), including the prohibition of harmful practices such as sexual harassment, forced marriage/divorce, child marriage, and fetal sex selection.

- Enact a comprehensive anti-discrimination law with clear definitions and effective mechanism to redress discrimination.

B. Gender stereotypes

- 14. State-funded communications by media and mass organisations reinforced gender stereotypes.** The campaign by the Vietnam General Confederation of Labour for female members, introduced in 1989, encourages women employees to register to be “excellent in public, responsible at home”. They will be rewarded for doing both roles well at the same time. Meanwhile, there was no similar qualification required for men. This campaign continues to be promoted in all sectors without evaluation or adjustment from a gender perspective.¹⁹ A number of projects widely implemented at all levels set double standards and more responsibilities for women, without mentioning the roles and responsibilities of men.²⁰ These campaigns and projects created dual criteria for women which became a barrier for women to participate in public life as they were expected to fulfill both roles in both the public and private spheres.
- 15. The media reinforces gender stereotypes.** Gender stereotypes are evident in online newspapers, print newspapers, and visual media. Men appeared in the roles of politicians, successful and wealthy people, and breadwinners; women were depicted as being in poverty, in need of help, or as patients or victims. In marketing, gender stereotypes persist through illustrations, characters, content, and slogans in advertising films.²¹ TV advertisements and gameshows continued to reinforce gender stereotypes.²² Only 1.16% of commercials

¹⁹ Most recently, Order No. 03/CT-LD dated 18 August 2010 of the Vietnam General Confederation of Labour Unions on continuous promotion of the campaign. The campaign was reviewed in 2015 following Guideline No. 21/HD-TLD on 7 January 2015 of the Vietnam General Confederation of Labour Unions reviewing the implementation of the program for five years 2010-2015. The review guidelines, however, took no consideration of the gender equality perspective and how the campaign affects gender stereotypes or gender equality.

²⁰ Example includes "Supporting the development of private child care groups/centers in industrial and export processing zones until 2020." This project targeted mothers in industrial and export processing zones, aiming for 95% of them to raise their awareness on child-care and children's development. It put greater responsibilities on women and did not address the roles and responsibilities of men.

²¹ MOLISA, UN Women, and Australian Aid, (2020), report on Reviewing the Implementation of the National Strategy for Gender Equality in 2011–2020.

²² Women should be "excellent in public, responsible at home", responsible for housework, cleaning, maintaining family happiness, and taking care of children. Women are pictured as soft, sweet, delicate, and gentle images to

represented changes in communication strategies with men also being responsible for participating in housework.^{23, 24} Gender stereotypes about women's participation in leadership and management are one of the challenges for promoting gender equality in politics. Society continues to believe that the role of women is attached to the family. On the other hand, men are believed to be qualified to be good leaders.²⁵

16. **Media reports mirror women's achievements in terms of gender identities and gender stereotypes.** In various articles, women are compared to "water" with the connotation of tenderness but absolute strength. Women's traditional gender characteristics²⁶ are referred to as such by the press as the strength of female entrepreneurs in business management. Similarly, because of the notion that women can multitask, their success is seen as being down to their dual roles: completing both leadership work and household chores at the same time. Meanwhile, discussions on many forums and social networks show that there are a number of adjectives often associated with women when it comes to their ability to work.²⁷
17. **The information and communication indicators on gender equality** in the National Strategy on Gender Equality for 2021-2030 are aimed at assessing the outputs of activities but not directed at the results or impacts of these activities.²⁸

Recommendations:

- Review and adjust all government-funded projects, emulation movements, and media campaigns aimed at women to ensure the eradication of all gender stereotypes.

attract men: Including advertisements of Chin-su, Long Dinh, Nam Ngu or baby-friendly products such as Johnson Baby Top-to-Toe shower gel.

²³ Including the advertisements of Vedan sweet powder, 3 Mien dipping sauce, and washing water Sunlight Aloe.

²⁴ Including the programs “Đại chiến quý ông” (Gentlemen’s War), “Chất lượng cuộc sống” (Life Quality), “Trí lực sấn đôi” (Marching Force), “Chuẩn cơm mẹ nấu” (That’s my Mom’s Dishes) and “Lựa chọn của trái tim” (Heart’s Choice).

²⁵ MOLISA, UN Women, and Australian Aid (2020), report on Reviewing the Implementation of the National Strategy on Gender Equality for the 2011-2020 period.

²⁶ Such as being "soft", "gentle", "sympathetic", "calm", "persistent", "subtle" and "sensitive"

²⁷ These include: "thoughtful", "thorough", "careful", "persistent", "tough", "good under pressure", "sympathetic", "understanding", "sharing", "soft", "gentle", "delicate" or even "weak", "emotional", "uncontrollable", "gossip", "poor reflexes", "panic easily", "poor concentration", and "poor memory". See Pham Quynh Phuong, Le Quang Binh, and Nguyen Minh Huyen (2021), Gender Stereotypes and Employment: A Study of Contemporary Vietnamese Youth through Discussions on the Press and on Social Networks, Hanoi: AAI, IW, and ECUE.

²⁸ Target 1: To strive for 60% by 2025 and 80% by 2030 of the population with access to basic knowledge on gender equality. Target 2: From 2025 onwards, 100% of Party, Government, administrative agencies, departments, branches, and mass organisations at all levels will be given and updated with information on gender equality and will have committed to achieving gender equality. Target 3: From 2025 onwards, 100% of communes, wards, and townships will have at least four articles on gender equality every quarter on the grassroots information system. Target 4: Maintain 100% of radio and television stations at central and local levels with monthly columns and topics to raise awareness of gender equality.

- Give full effect to the Law on Advertisement and the Law on Gender Equality through i) Provide training for press agencies; ii) Sanction products which reinforce gender stereotypes.
- Develop guidelines for communication to ensure that gender stereotypes and discrimination are not reinforced when implementing the National Strategy on Gender Equality for 2021 - 2030 and provide intensive training for employees working on communications for gender equality.

C. Gender-based violence

- 18. The rate of women experiencing violence from their husbands and partners**, although reduced in the last 10 years, was at 62.9% in 2019. 31.6% have experienced violence in the last 12 months alone. About one in ten (9%) women have experienced sexual violence by others since the age of 15 and the majority of perpetrators are men who are unrelated to them. Violence against women remains hidden. Of the women who have experienced physical violence from their husbands, almost two thirds (61.4%) said their children had either witnessed or heard it. Women who experienced physical and/or sexual violence from their husbands reported that their children (5-12 years old) often had behavioural problems.²⁹
- 19. Women with disabilities experienced more forms of violence from their husbands.**³⁰ A survey published in 2019 by the Action Center for Community Development (ACDC) on women and girls experiencing sexual violence found that four in ten women with disabilities have experienced at least one form of sexual violence.³¹
- 20. The national database on violence and child abuse is incomplete** and there is a lack of specific guidelines for the use of financial resources to connect and use services to support and protect children experiencing violence, including girls.³²
- 21. The rate of young women experiencing sexual violence while dating is higher** than that of young men. 32.2% of young women and 19.5% of young men reported experiencing at least one unwanted act of sexual violence by their lovers.³³ Up to 44% of young people said that their partners did not allow them to practice safe sex and were asked not to use condoms.

²⁹ GSO, MOLISA, and UNFPA (2020), National Study on Violence against Women in Vietnam in 2019.

³⁰ Ibid.

³¹ ACDC (2018), Capacity Building for Women and Girls with Disabilities in Ba Vi District (Hanoi) and Thanh Khe District (Da Nang).

³² Resolution No. 121/2020/NQ14 dated 19 June 2020 of the National Assembly on Continuing to Promote the Effectiveness and Efficiency of the Implementation of Laws and Policies on the Prevention and Control of Child Abuse.

³³ CEPEW and UN Women (2019), Sexual Violence: Perception, Practice, and Risks.

They also face difficulties in accessing and seeking outside help from legal agencies or counselling support centers.³⁴

22. **Trafficking in women and children.** Domestic trafficking - especially in women and children - is mainly rural-urban. Human trafficking from Vietnam to China is mainly for the purposes of forced marriage, forced labour, sexual labour, and child adoption. Information on human trafficking are less publicly available.³⁵
23. **Child marriage.** Up to 9.1% of women aged 20-24 were married or cohabiting before the age of 18 and 0.5% were married before the age of 15.³⁶ Girls in rural areas are 3.5 times more likely to become young brides than those in urban areas. Around one fifth of girls in these areas were married before the age of 18, and 1.3% and 0.9% were married before the age of 15.^{37, 38}
24. **Large proportions of LGBTIQ+ people experience gender and sexual orientation-based violence.** In a survey of 528 LGBTIQ+ people (average age is 21.17), 61% had experienced domestic violence during childhood, most commonly among transgender women (77%), and cisgender women (42%), gay men (67%), and asexual people (50%). In addition, 79% of LGBTIQ+ people said they had experienced sexual orientation and gender-based violence at least once in their lives. More than 45% of people had experienced at least two types of violence and 20% of people have faced at least three types of violence. 76% have been victims of emotional violence, the proportion of people who have been victims of sexual violence is 28.8%, physical violence is 26.5%, economic violence is 24.6%.³⁹
25. **Son preference and fetal sex selection** are two of the causes leading to sex imbalance at birth. The sex ratio at birth was in 2019.^{40,41}
26. **Victims of GBV rarely speak up** or seek support from authorities. 50% women experienced violence from their husbands never told anyone. 90.4% women who experienced physical and/or sexual violence from their husbands did not seek support from government agencies.

³⁴ CEPEW and UN Women (2019), Sexual Violence: Perception, Practice, and Risks.

³⁵ UN Women, ILO, ADB, and Australian Aid, (2021), Country Gender Equality Profile Vietnam.

³⁶ 2019 Population and Housing Census from the General Statistics Office (GSO)

³⁷ GSO, Population and Housing Census in 2019. The northern midland and mountainous areas and the central highlands (where a large number of ethnic minorities live) have a higher rate of early marriage than other regions.

³⁸ GBVNet, UN Women, and Generation Equality (2019), Report on 25-year Implementation of the Beijing Platform of Action with a Focus on Gender-based Violence with the Views of Social Organisations.

³⁹ [Fri. Lighthouse](#), 2023, "The prevalence of sexual orientation and gender -based violence among LGBTIQ+ people in Vietnam and related factors".

⁴⁰ UN Women, ILO, ADB, Australian Aid (2021), Country Gender Equality Profile - Vietnam 2021.

⁴¹ GSO, Population and Housing Census in 2019.

The lack of services in line with the UN definition for women experiencing gender-based violence made victims unwilling to speak up.⁴²⁴³

27. During COVID 19, GBV rised both at work and at home. Among the 1,195 female migrant workers surveyed, 16.3% (195 women) reported experiencing domestic violence. Only one among them sought support from the local authorities.⁴⁴ Another survey of 877 female workers (and 403 male workers) in the textile and footwear industries, conducted in August 2020, showed that gender-based violence increased both at work and at home.⁴⁵ Female migrant workers in industrial zones suffered from reduced incomes and domestic violence during social distancing.⁴⁶

28. Gaps in the national database system on GBV issues. Currently, Vietnam has only conducted two national surveys on domestic violence against women in 2010 and 2019, focusing on married/partnered women in the domestic space with no data on GBV in other spaces and with vulnerable groups such as children , people with disabilities, people with diverse sexual orientations and gender identities, ect.

Recommendations:

- Strengthen awareness-raising activities among the public and service providers, especially criminal justice service providers, so the public understands gender-based violence is against the law.
- Encourage victims of gender-based violence to and ensure that all reported incidents are effectively investigated and appropriately handled; Strengthen services to support victims of gender-based violence with medical, psychological, economic, legal, and shelter services.

⁴² Global publication of UN Organisations (UNFPA, UNDP, WHO, and UNODA), Essential Service Pack for Women and Girls as Victims of Gender-based Violence: Core Elements and Quality Guidelines.

⁴³ UNFPA, Summary of Policy Brief: Ending Family Gender-based Violence in Vietnam.

⁴⁴ Ibid.

⁴⁵ Accordingly, one fifth (19.8%) of female workers reported experiencing at least one form of violence in the past six months. Among the female workers who experienced violence, around two thirds (64.3%) suffered verbal abuse, threats, insults, and demeaning comments; one third (32.5%) were beaten, slapped, or kicked; almost one quarter (23.7%) were stared at or had someone point at their body parts, making them feel uncomfortable; 15.4% received obscene or vulgar comments or implications about their appearance or bodies; one in ten (11.7%) had experienced someone intentionally touching a body part; and 1.5% were solicited or forced to have sex. See CARE, Target, CW International, and CDI (2020), Impact of the COVID-19 Pandemic on Workers in Textile and Leather Industries in Vietnam - Employee's Perspective.

⁴⁶ A survey of 1,195 female migrant workers (63.3% of whom have children under 6 years old and 4.3% of whom are pregnant) in industrial zones, conducted in 2021, found that 29% saw their incomes reduced by one third. Meanwhile, almost one fifth (18%) saw their salaries reduced by one third to half, 11% saw a fall of more than half, 10% had no income at all, and around one third (32%) saw no loss of income. For those with reduced or lost incomes, three quarters (77%) reduced shopping, two thirds (67%) reduced food expenditures, almost half (48%) asked relatives for support, and one third (33%) left their children in the care of relatives. More than half of respondents (51.1%) faced difficulties in women's health, including a lack of nutrition, medicine, or antenatal care during social distancing. See Light and the Asia Monitor Resource Centre, (2021), Rapid Assessment of the Impact of the COVID-19 Pandemic on Female Migrant Workers in Industrial Zones.

- Provide support services to change the awareness and behavior of perpetrators of violence.
- Ensure strict implementation of existing legal and policy frameworks to promote gender equality and women's empowerment, prohibit prenatal sex selection, and prevent sex selection on the basis of gender stereotypes and rational use of assisted reproductive technology.
- Synchronize the system of data collection and statistical reporting on gender-based violence from central to local levels, and conduct studies on forms of gender-based violence with marginalised groups to inform service and policy improvement.

D. Women's participation in political and public life

29. **Low presentation of women in political system.** The percentage of female members Communist Party of Vietnam is 33% (in 2019).⁴⁷ However, only 5.5% of Politburo members for the 2020-2025 term are women (10.3% lower than the previous term). The percentage of women participating in executive committees at central, provincial, district and communal levels of the term 2020 - 2025 is 8.5%, 16%, 20.1% and 25.6%, respectively.⁴⁸
30. No women were found among four leaders of the Government (the Prime Minister and three Deputy Prime Ministers) of the term 2021 - 2026. As of July 2022, there were only 4 women out of 30 of ministers and heads of ministerial-level agencies (13.3%)⁴⁹ and only 11 women out of 105 deputy ministers and equivalents (10.5%).^{50, 51}
31. Women are only better represented at the provincial and district levels. Women hold 37.7% of key leadership positions at the provincial People's Committees, 31.8% at the district and about 25% at the communal level. However, only two out of 63 chairpersons of provincial People's Committees are women (3.2%).⁵² In the 2021-2026 term, the proportion of women in Provincial People's Councils is 29%. The proportion of women in District People's Councils is 29.1% and the rate in People's Council at commune level is 29%.^{53, 54}

⁴⁷ GSO (2019), Gender statistics in Vietnam in 2018.

⁴⁸ Ibid.

⁴⁹ Includes Minister of Home Affairs, Governor of the State Bank of Viet Nam, [Acting] Minister of Health and General Director of Viet Nam News Agency

⁵⁰ Report No. 275/BC-CP dated August 15, 2022 of the Government on the results of the implementation of the national targets on gender equality in 2021 and the first 6 months of 2022

⁵¹ Source: VWU (in 2022)

⁵² [Dai Doan Ket Newspaper](#), List of 62 Presidents of provincial People's Committee of the term 2021 – 2026 (7 July 2021)

⁵³ Report No. 695/BC-HDBCQG dated 19 July 2016 of the National Election Council on Summary of the Election of Deputies to the 14th National Assembly and People's Councils at all Levels for the 2016-2021 term.

⁵⁴ Report No. 783/BC-HDBCQG dated 14 July 2021 of the National Election Council Summary of the Election of Deputies to the XV National Assembly and People's Councils at all Levels for the 2021–2026 term.

32. Women hold less than 15% of leadership positions in the Supreme People's Court and the Supreme People's Procuracy. As no statistic available publicly. A search of portals of Supreme People's Court and Supreme People's Procuracy found only one woman as a deputy in the Supreme Procuracy,⁵⁵ none in the Supreme Court among the Chief Judge and his five deputies,⁵⁶ and two out of 15 members of the Supreme People's Court Council (13.3%).⁵⁷ In High People's Courts in Hanoi⁵⁸, Da Nang⁵⁹, and Ho Chi Minh City⁶⁰, there are no women among chief judges, only one woman in 11 deputy chief judges (9.1%).
33. The proportion of female deputies in the 15th National Assembly (2021-2026) reached 30.26% but none among its leaders are women. Among 13 committees and equivalent units, there are three female chairpersons.⁶¹ Female participation are low in those committees on Security and Defense (6.25%), the Economic Committee (8.8%), and the Finance and Budget Committee (15.2%).^{62, 63}
34. **Gender indicators related to leadership and management in relevant documents are inconsistent.**⁶⁴ Gender quotas are not specified in the 2013 Constitution, the laws on the organization of the state apparatus and the 2006 Law on Gender Equality. There are no gender quotas for the positions of judges of People's Courts, procurators of People's Procuracies at all levels and members of Electoral Management Boards. Gender quotas are

⁵⁵ See: <https://vksndtc.gov.vn/gioi-thieu/bai-viet-gioi-thieu/lanh-dao-vks-duong-nhiem-119.html> (Reviewed on 5 Oct. 2023)

⁵⁶ See: <https://www.toaan.gov.vn/webcenter/portal/tatc/lanh-dao-toa-an> (Reviewed on 5 Oct. 2023)

⁵⁷ See: <https://www.toaan.gov.vn/webcenter/portal/tatc/thanh-vien-hdtp> (Reviewed on 5 Oct. 2023)

⁵⁸ See: <https://capcaohanoi.toaan.gov.vn/webcenter/portal/capcaohanoi/lanh-dao> (Reviewed on 5 Oct. 2023)

⁵⁹ See: <https://capcaodanang.toaan.gov.vn/webcenter/portal/capcaodanang/lanh-dao> (Reviewed on 5 Oct. 2023)

⁶⁰ See: <https://capcaohcm.toaan.gov.vn/webcenter/portal/capcaohcm/lanh-dao> (Reviewed on 5 Oct. 2023)

⁶¹ at the Judiciary Committee, the Social Affairs Committee, and the Delegate Affairs Committee. See: <https://quochoi.vn/UBTVQH/gioithieu/Pages/cac-thanh-vien-khoa-XV.aspx>. (Reviewed on 5 Oct. 2023)

⁶² See: <https://quochoi.vn>

⁶³ Female National Assembly deputies mainly participate in committees such as the Ethnic Council (51.4%); the Committee on Science, Education, and Youth (48.6%); and the Committee on Social Affairs (43.9%).

⁶⁴ Resolution No. 11-NQ/TW sets a target of 25% female representatives in the Party Committee. But Guidelines 15-HD/BTCTW stipulate that the proportion of female cadres at all levels should not be less than 15% in the planning of Party Committees. Meanwhile, Resolution 26-NQ/TW stipulates that the percentage of female members at all levels should be 20–25%, and Directive 35-CT/TW requires Standing Committees to strive for at least 15% female members and female cadres. The National Strategy on Gender Equality for 2011-2020 included four targets. Firstly, at least 25% of representatives in Party Committees at all levels for the 2016-2020 term should be women. Secondly, the percentage of female deputies to the National Assembly and People's Councils at all levels for the 2011-2015 term should be 30% or more and over 35% for the 2016-2020 term. Thirdly, 80% of ministries, ministerial-level agencies, Government agencies, and People's Committees at all levels should have key women leaders by 2015, rising to 95% in 2020. Fourthly, 70% of Party, State, and socio-political organisations in 2015 should have key female leaders, if their rate of female cadres, civil servants, public employees, and workers is 30% or more; rising to 100% in 2020. However, the National Strategy on Gender Equality for 2021-2030 set a target of 60% by 2025 and 75% by 2030 of State management agencies and local governments at all levels to have women in key leadership positions.

not legally binding except for the gender quotas for candidates for the National Assembly and People's Councils at all levels.

Recommendations

- Undertake a review to ensure that gender indicators are consistent, progressive over time, and contain binding responsibilities for the heads of agencies and organisations in the political system.
- Regulate that the proportion of candidates of each gender in each constituency shall not be lower than 45%.
- Legislate so that the proportion of each gender participating in electoral management boards shall not be lower than 35% and ensure gender balance in the leadership apparatus of these boards in the Law on Elections.

35. The principles of universal, direct, and secret ballots are not fully effective when women vote by proxy. The 2015 Election Law does not require voter identification documents to be checked before receiving ballots and voting. Therefore, organisations in charge of elections only compare voter cards with the list of voters to distribute ballots. An evaluation report conducted in 2019 showed a prevalence of low understanding of principles of direct, confidential and universal voting: 89.5% of women did not know about the principle of universal suffrage; 75.5% did not know about the principle of direct voting; 38.2% did not know about the principle of the secret ballot, and 62.2% and 68.2% did not know about the principles of equality and non-discrimination respectively. This report also found that 64.4% of women vote directly rather than by proxy; 18.1% do both; 8.9% ask someone else to cast their ballots, and; 1.6% go to the polling station but ask someone else to cast their ballot.⁶⁵

36. Recommendations:

- Ensure universal, confidential and direct ballot voting through an introduction of the requirement on checking personal identity documents when registering the list of voters and when receiving ballots in elections at all levels.
- Educate high school girls (and boys) and the wider public on the principles of universal suffrage, direct and secret ballots as well as the principles of equality and non-discrimination on the basis of gender and other grounds in the electoral process.

37. Discrimination in university enrollment. A review of enrollment schemes at 60 universities in 2020 found that several universities are using admission criteria and quotas including

⁶⁵ CEPEW, (2019), Evaluation Report on 10-year Implementation of the Gender Equality Law: Gender Equality in the Political Field.

factors such as sex, age, appearance, personal scores, conduct, background, personal and family history, health, etc. These criteria are inconsistent with international standards.^{66,67}

38. Gender-disaggregated data on civil servants and public employees cannot be found on the portals of the Ministry of Home Affairs⁶⁸, the GSO⁶⁹, or several other ministries and branches.

Recommendations:

- Strengthen and enforce the principle of non-discrimination at all level of the national education system, including higher education.
- Publish data of civil servants and public employees of sectors and localities segregated by sex, ethnicity, and disability status on the portals and statistical yearbooks of ministries and the General Statistic Office.

E. Women's economic rights

39. **Women-owned enterprises are small and micro-sized.** The percentage of female business owners increased from 22.4% in 2015 to 27.8% in 2019,⁷⁰ 98.8% of those enterprises are small and micro-sized. Women-owned SMEs face difficulties in accessing finance and credit, information, and social networks. Meanwhile, women also bear the burden of family work. The need to access capital of women-owned SMEs is very high (66%). However, only 20.5% of these SMEs receive loans.⁷¹

40. The COVID-19 pandemic has severely impacted women-owned businesses with 87% of women-owned businesses are negatively affected and 13.9% plan to reduce the size of their

⁶⁶ CEPEW (2020), Equity in University Enrollment: from Principles to Practice.

⁶⁷ Firstly, regulations on the age of enrollment are contrary to the principle of non-discrimination on the ground of age. Secondly, those on sex are contrary to the principle of gender equality, not only between men and women but also with transgender people. Thirdly, regulations on personal characteristics including appearance, height, weight, and tattoos are potentially discriminatory in terms of body condition. Fourthly, regulations on political qualities, conduct, personal and family background are contrary to the principle of non-discrimination on the grounds of origin and social status. Lastly, those health conditions could potentially exclude people with disabilities from the admission process. For example, the [Court Academy](https://www.moha.gov.vn/danh-muc/linh-vuc-can-bo-cong-chuc-vien-chuc-nha-nuoc-27282.html) requires men to be at least 1.60m tall and weigh at least 48kg. Meanwhile, women are required to be at least 1.55m tall, weigh at least 45kg, and have no deformities or disabilities, not speak with a lisp or stutter, and have no chronic disease.

⁶⁸ See: <https://www.moha.gov.vn/danh-muc/linh-vuc-can-bo-cong-chuc-vien-chuc-nha-nuoc-27282.html>.

⁶⁹ See: <https://www.gso.gov.vn/>

⁷⁰ GSO (2019), Results of Survey on Enterprises in 2015, 2016, and 2019.

⁷¹ Ibid.

business or close altogether.⁷² There is no specific measures to support women-owned businesses affected by the pandemic.⁷³

41. **Low working skills of female labors.** A labour-employment survey in 2019 showed that just 17.4% of rural female workers under 45 years of age had vocational and technical training.⁷⁴ Female workers accounted for a large proportion of occupations and fields where professional and technical qualifications were not required, or jobs with low status such as unpaid family labour and self-employment that are not fully protected by labour law and are not subjected to compulsory social and unemployment insurance.⁷⁵
42. **Female labourers earn nearly 30% less than their male counterparts.** This gap is especially high among older workers and in the agricultural sector. In 2019, the average income of a male employee was VND 6.5 million/month. In comparison, an average female employee earned VND 4.6 million/month and a female labourer in rural areas earned just VND 3.7 million/month.⁷⁶
43. **The income of female migrant workers is not enough to meet the cost of living.** The average salary of the majority of workers is about VND 3-7 million/month and men earn more than women. Therefore, in order to have enough money for spending and saving, female migrant workers (and also male migrant workers) have to work many hours of overtime.⁷⁷ Although female workers in industrial zones have a more stable and better income than agricultural workers, housing and living conditions there are not guaranteed. They face difficulties in

⁷² The operation of women-owned SMEs is more difficult than the average. In the first quarter of 2020, the revenue of 15.7% of women-owned SMEs decreased by over three quarters (75%) compared to the same period in 2019. For context, the rate in male-owned SMEs was 7.7%. Meanwhile, in the first six months of 2020, the revenue of 14.2% of female-owned enterprises also decreased by over 75% compared to the same period in 2019. The rate for male-owned enterprises was 7.9%. More than one in ten (11.1%) female-owned enterprises forecast that their revenue would fall by over 75% in 2020 compared to 2019 (compared to 10% of male-owned enterprises). Meanwhile, over one third (34.1%) of businesses are facing difficulties in accessing capital and credit. This is most difficult for enterprises in the agricultural sector and micro-enterprises. Enterprises lack capital for production and business while many contracts are delayed or cancelled. In particular, falling demand and revenue have caused many businesses to lack working capital VCCI, (2021), Business Environment in Vietnam - Perspective of Female-owned Businesses.

⁷³ CEPEW and Oxfam, (2021), Study on Gender-sensitive Policies in Response to the Covid-19 Pandemic for Micro, Small, and Medium-sized Enterprises from the IFC, ADB, and Commercial Banks in Vietnam (a Case Study in Hanoi, Da Nang, Can Tho, and HCMC).

⁷⁴ MOLISA, UN Women, and Australian Aid (2020), report on Reviewing the Implementation of the National Strategy on Gender Equality of the Period 2011–2020.

⁷⁵ GSO (2020), Survey on Labourers and Employment of the 3rd Quarter 2020.

⁷⁶ GSO, VWU, and Women Count (2021), Gender Statistics in Viet Nam in 2020.

⁷⁷ VAEFA and CEPEW (2020), Access to Kindergartens of Migrant Workers' Children: Situation and Recommendations.

accessing basic social services such as health care and reproductive health, education, culture, and spirituality.⁷⁸

Recommendations:

- Allocate more resources from central and local business development funds to women-owned SMEs.
- Conduct vocational training to challenge the traditional gender division of labour for high-school girls and boys who cannot afford to go on to higher education so that they can have sustainable skills when participating the labour market.
- Improve the quality of the National Target Program on Hunger Eradication and Poverty Reduction and Socio-economic Development in rural, remote, and extremely difficult areas to reduce the migration of female workers from rural to urban areas.
- Provide clean land and implement policies to ensure that businesses invest in developing social housing for rent or sale at low prices, accompanied by the construction of playgrounds, kindergartens, and schools to ensure that migrant workers in industrial parks and export processing zones can work safely.

44. The working environment in the electronics industry is not safe for female employees. In recent years, the electronics industry has made an important contribution to Vietnam's economic development, and has become a leading industry, contributing more than 14% to the country's total annual GDP.⁷⁹ The number of workers in this industry has increased rapidly over the past decade, from 46,000 to 411,000. Of these, 80% are female workers who often work in the lowest positions in the production line with the lowest incomes. Indeed, most women do not work in technical or managerial positions.⁸⁰

45. Female workers lack information on occupational safety. The toxicity of chemicals used in the electronics industry and its harmful effects on workers' health has been highlighted by researchers and human rights experts of the UN and others around the world.^{81, 82} But

⁷⁸ MOLISA, UN Women, and Australian Aid (2020), report on Reviewing the Implementation of the National Strategy on Gender Equality for the 2011-2020 period.

⁷⁹ GSO (2020), Annual Report on Social-economic issues in 2020.

⁸⁰ ILO, Labour Inspectors to Focus on Electronics Firms in 2017. Available at http://www.ilo.org/hanoi/Informationresources/Publicinformation/newsitems/WCMS_550912/lang--vi/index.htm

⁸¹ According to Dr. Thomas H. Gassert of the School of Public Health (Harvard University), about 68,000 chemicals including various acids, alkalis, cryogenic gases, cyanides, additives, fillers, metals, oxidizing agents, semi-conductors, solvents, etc. are being used in the electronics industry but have not been proven to affect humans and very few are tested on animals. These toxic chemicals, in the long run, can cause cancers and reproductive-related diseases and, in the short term, nervous tension diseases, aches and pains, reduced vision, and hearing impairment.

⁸² UNHRC, Report of the Special Rapporteur on the Implications for Human Rights of the Environmentally Sound Management and Disposal of Hazardous Substances and Wastes, Baskut Tuncak (document A/HRC/30/40).

electronics enterprises in Vietnam do not voluntarily disclose the list of hazardous chemicals used. Therefore, the trade union lacks information to warn workers to protect themselves.⁸³ A research report on female workers in the textile industry, conducted in 2020, showed that interviewees believed that strong chemicals can clean stains and even rust. However, they didn't know the names of the chemicals they are being exposed to.⁸⁴ At the national level, no in-depth studies were conducted on the potential harms of the production process in the textile industry to the health of workers, especially the effects of chemicals used in production as a number of global studies have warned about.⁸⁵

Recommendations:

- Conduct comprehensive evaluation studies on the working environments in Vietnam's electronics industry.
- Review and complete legal documents on occupational safety standards in the electronics industry, especially legal regulations related to chemicals used in the industry.
- Require enterprises to publicize information and data of chemicals used in production to ensure workers' human right to access information.
- Review related policies to include electronic manufacturing and assembling occupations into the list of heavy, hazardous, and dangerous occupations promulgated by MOLISA and the Ministry of Health.

F. Women of ethnic minorities

46. **Low rate of ethnic minority (EM) girls in schools.** Statistics on the socio-economic situation of 53 ethnic minorities (EM) in 2019 show that while 83.3% of girls attend secondary school in general, for EM girls, the corresponding figure is 50.9%.
47. **Difficulties of female ethnic minority (EM) migrants.** There is a serious lack of financial support, job introduction and training, and travelling to the ultimate destination for EM women before migrating to cities for job. At the destination, female EM migrants have to 12 hours a day, seven day a week to generate an average income of VND 8.7 million per month. Almost 50% of this income was from working overtime. There for mental stress and physical exhaustion is a significant issue. Over one third (34%) of female EM migrants reported not having any residential status. This figure is 2.5 times higher than national survey data of mainly Kinh migrants collected by Vietnam General Staticstics Office (GSO) in 2015. Female EM migrants working in the informal sector have neither social nor health insurances.

⁸³ CGFED and IPEN (2017), Research Report on Stories of Women Workers in Vietnam's Electronics Industry.

⁸⁴ CGFED and IWRAW (2020), Research Report on Stories of Female Workers in Vietnam's Garment Industry.

⁸⁵ Ibid.

While, over half (52%) of female EM migrants have experienced discrimination based on their ethnicity. The most common forms of discrimination include comments about their distinctive accents or appearance, questions about their work abilities, difficulties in administrative procedures, and being called discriminatory names.⁸⁶

48. Barriers for EM women in accessing public administration services include gender stereotypes, capacity barriers related to language and access information technology, and an inadequate perception of the importance of public administration services, especially those related to land use and property rights. Accessing online public services is also a challenge of EM women, as they do not own smartphones with an internet connection. While the fee for internet connection is still high with poor and nearly-poor EM women.⁸⁷

Recommendations:

- Improve the quality of the National Target Program on Hunger Eradication and Poverty Reduction and Socio-economic Development in rural, remote, and extremely difficult areas to reduce the migration of female workers from rural to urban areas.
- Provide trainings on vocational development, working skills and safe migration for EM women.
- Provide clean land and implement policies to ensure that businesses invest in developing social housing for rent or sale at low prices, accompanied by the construction of playgrounds, kindergartens, and schools to ensure that migrant workers in industrial parks and export processing zones can work safely.
- Strengthen information technology capacity for EM women.
- Improve access to local public administration services to ensure EM women feel more confident to communicate with government officials and access to digital public administration services.

G. Gender quotas, gender-disaggregated data and gender-responsive budgeting

49. The set of national gender development statistical indicators, issued in 2011⁸⁸, contains 105 indicators in various fields based on the 2003 Law on Statistics. There are only 78 targets left in the set of national gender development indicators issued in 2019.⁸⁹ However, the agencies in charge of gender equality and the advancement of women face difficulties in collecting information and statistics on the status and results of gender targets as required in the

⁸⁶ ISDS and UN Women, 2021, Domestic migration among ethnic minority women: A situation analysis.

⁸⁷ ISDS and UN Women, 2022, Access of ethnic minority women to public administration services: Situation analysis of women from Dao and Muong ethnicities in Da Bac, Hoa Binh.

⁸⁸ Issued together with the Prime Minister's Decision No. 56/2011/QĐ-TTg dated 14 October 2011.

⁸⁹ Promulgated together with Circular No. 10/TT-BKHDT dated 30 July 2019 of the Minister of Planning and Investment stipulating the set of national gender development indicators.

National Strategy on Gender Equality for 2011-2020.^{90,91} While, statistical data is often published slowly, affecting the planning and formulation of laws and policies. Moreover, there continues to be confusion between gender statistics and national surveys on gender or statistics on women.⁹²

50. **There is a lack of regulations and guidelines on gender-responsive budgeting.** Existing regulations mainly focus on women's issues.⁹³ They don't specify principles to ensure equity in budget spending or the implementation of projects so as to include gender equality issues. They also do not prevent projects or programs that reinforce gender stereotypes and prejudices.

⁹⁰ MOLISA, UN Women, and Australian Aid (2021), Report on Reviewing the Implementation of the National Strategy on Gender Equality for the 2011-2020 period.

⁹¹ Report on Gender Statistics in Vietnam in 2020 (by GSO, VWU, and WOMEN COUNT in 2021) shows that the lack of sex-disaggregated data by discipline at the national scale limits policy-making to promote gender equality in science, technology, engineering, and maths (STEM) development. In addition, there is very little data, statistics, and analysis on gender in the field of scientific study. Data on the percentage of domestic violence victims who are detected and receive psychological and legal aid, support, and health care at domestic violence support centers has not yet been collected. Meanwhile, data on the proportion of domestic violence perpetrators who are detected but not subject to criminal prosecution being consulted at counseling centers on domestic violence prevention and control has also not been collected. A possible interpretation is that it is still not possible to collect data on gender-based violence in a systematic and complete manner.

⁹² For example, the Gender Statistics in Vietnam for 2020, published at the end of 2021, has missed the opportunity to mainstream gender into a number of strategic policies for leadership at all levels for the 2021-2026 term.

⁹³ Pursuant to the provisions of Articles 21 and 24 of the 2006 Law on Gender Equality, the Ministry of Finance issued Circular No. 191/2009/TT-BTC guiding the management and use of budget for activities on gender equality and the advancement of women. Article 8, Clause 5 of the 2015 Law on Budget only mentions prioritising budget allocation for achieving gender equality goals and implementing other policies. The 2014 Law on Public Investment stipulates investment principles and priorities based on a number of different regions and sizes without a gender impact assessment for public investment projects.

51. Vietnam's tax policies are gender-neutral. The State applies cooperate income tax⁹⁴, foreign contractor tax⁹⁵, capital transfer tax^{96, 97, 98}, value-added tax⁹⁹, import and export tax¹⁰⁰, personal income tax¹⁰¹, special consumption tax¹⁰², natural resource tax¹⁰³, non-agricultural land-use tax¹⁰⁴, and environmental protection tax¹⁰⁵. Most of these tax laws and policies are gender-neutral.

52. The lack of gender-disaggregated data makes it difficult to assess the gender impact tax policies in general and tax incentives in particular. Vietnam's tax incentives are quite complicated due to a scattered list of beneficiaries including business sectors and locations.¹⁰⁶ Tax incentives include social policies such as gender equality. However, in reality, there is a lack of sufficient studies by scholars and State agencies to evaluate the effectiveness of these policies.¹⁰⁷ Meanwhile, in December 2017, Vietnam was one of 46 countries on the EU 'grey list' to be monitored for tax violations. The issuance of tax incentives for export processing zones that can lead to negative economic and social impacts - including gender issues - is one of the reasons Vietnam is listed on the EU's tax list.¹⁰⁸

⁹⁴ Consolidation document No. 14/VBHN-VPQH dated 15 July 2020 of the Office of the National Assembly.

⁹⁵ Circular 103/2014/TT-BTC dated 6 August 2014 of the Ministry of Finance guiding the implementation of tax obligations for foreign organisations and individuals doing business in Vietnam or earning income in Vietnam.

⁹⁶ Circular 111/2013/TT-BTC dated 15 August 2013 of the Ministry of Finance guiding the implementation of Personal Income Tax, the Law amending and supplementing a number of articles of the Law on Personal Income Tax, and Decree No. 65/2013/ND-CP of the Government detailing a number of articles of the Law on Personal Income Tax and the Law amending and supplementing a number of articles of the Law on Personal Income Tax.

⁹⁷ Circular 92/2015/TT-BTC dated 15 June 2015 of the Ministry of Finance guiding the implementation of value-added tax and personal income tax for resident individuals conducting business activities; guiding the implementation of a number of amendments and supplements to personal income tax specified in the Law amending and supplementing a number of articles of the Tax Law No. 71/2014/QH13 and Decree No. 12/2015/ND-CP dated 12 February 2015 of the Government detailing the implementation of the Law amending and supplementing a number of articles of the Tax Law and amending and supplementing a number of articles of tax decrees.

⁹⁸ Circular 25/2018/TT-BTC dated 16 March 2018 of the Ministry of Finance guiding Decree No. 146/2017/ND-CP dated 15 December 2017 of the Government and amending and supplementing a number of articles of Circular No. 78/2014/TT-BTC dated 18 June 2014 of the Ministry of Finance, Circular No. 111/2013/TT-BTC dated 15 August 2013 of the Ministry of Finance.

⁹⁹ Consolidation document No. 01/VBHN-VPQH dated 28 April 2016 of the Office of the National Assembly.

¹⁰⁰ Law No. 107/2016/QH13 adopted by the National Assembly on 6 April 2016.

¹⁰¹ Consolidation document No. 15/VBHN-VPQH dated 11 December 2014 of the Office of the National Assembly.

¹⁰² Law No. 70/2014/QH13 adopted by the National Assembly on 16 November 2014.

¹⁰³ Law No. 45/2009/QH12 adopted by the National Assembly on 25 November 2009.

¹⁰⁴ Law No. 48/2010/QH12 adopted by the National Assembly on 17 June 2020.

¹⁰⁵ Law No. 57/2010/QH12 adopted by the National Assembly on 15 November 2010.

¹⁰⁶ According to the provisions of the 2014 Law on Public Investment, investment in 30 sectors with investment incentives and 27 areas with special incentives will receive tax incentives. For tax incentive areas, tax incentives are applied to districts and towns in 53 of the 63 provinces and cities in the country. In addition, high-tech zones, economic zones, industrial parks, and export processing zones enjoy tax incentives. Accordingly, Vietnam offers high tax incentives for investment projects in less developed areas and investment projects in a number of fields such as agriculture and fisheries. However, these fields still find it difficult to attract investment, while investment in agriculture is still limited.

¹⁰⁷ UN Women (2016), Discussion Paper on Gender Equality and Taxation in Vietnam - Issues and Recommendations.

¹⁰⁸ Source: https://ec.europa.eu/commission/presscorner/detail/en/MEMO_17_5122 Last accessed on 1 November 2021.

Recommendations:

- Effectively implement Circular No. 10/TT-BKHĐT to ensure statistics in all sectors are disaggregated by gender.
- Cooperate with national and international experts to compile and issue legal documents guiding the formulation, implementation, monitoring, and evaluation of gender-responsive budgeting.
- Conduct studies on the gender impact of tax policies for changes to ensure fairness for vulnerable groups, including low-income women, women with poor education, women with unstable jobs, women running household businesses, and those working in the informal sector.
- Adjust policies to limit the application of tax exemption and reduction schemes, and replace tax incentives with investment incentives, reducing costs for enterprises' scientific study projects and technology development to ensure better resources for social issues, including gender issues.

H. Mechanisms for gender equality and women's rights

53. The lack of a specific and independent monitoring mechanism on women's rights makes it difficult to identify and address challenge in implementation.

Recommendation: Speed up the establishment of a National Human Rights Institution following the Paris Principles.