

**PREPARATORY WORKSHOP ON ADVANCING
GENDER-RESPONSIVE BUDGETING IN CLMV COUNTRIES**

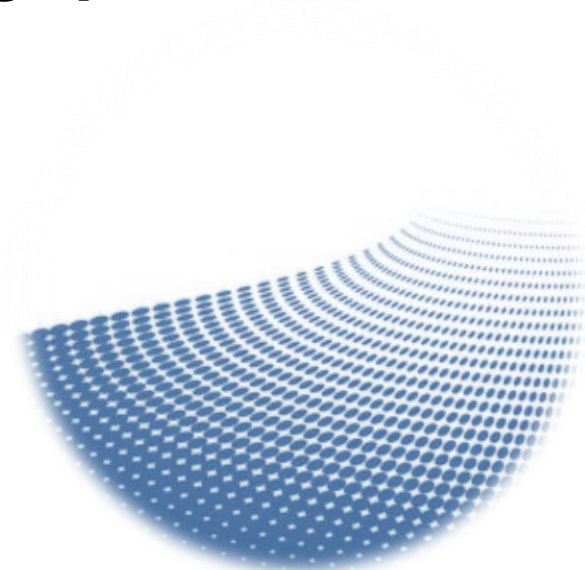
PERSPECTIVE FROM VIETNAM

Bangkok, July 2017



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1. **Key gender and Finance frameworks**
2. **Lessons learned and Existing gaps**



COUNTRY OVERVIEW

Vietnam

rank
out of 144 countries 65

score
0.00 = imparity
1.00 = parity 0.700



Source: The Global Gender Gap Report 2016

- World Economy Forum

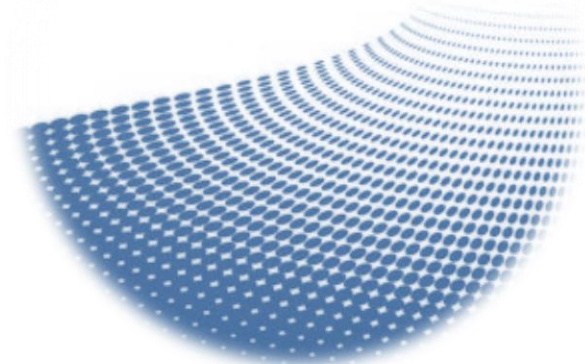
COUNTRY OVERVIEW

GDP (US\$ billions)	193.60
GDP per capita (constant '11 intl. \$, PPP)	5,668
Total population (thousands)	93,447.60
Population growth rate (%)	0.98
Population sex ratio (female/male)	1.02
Human capital optimization (%)	68.39

	2016		2007	
	rank	score	rank	score
Global Gender Gap Index	65	0.700	42	0.689
Economic participation and opportunity	33	0.736	11	0.745
Educational attainment	93	0.978	103	0.892
Health and survival	138	0.950	91	0.970
Political empowerment	84	0.138	42	0.148

1. Gender and Finance frameworks to advance gender equality

- Constitutions. (*Article 26, Men and women are equal in all aspects*)
- Law on State budget (2015)
- Gender Equality Law (2007)
- Labour Code (1994, amended in 2002, 2006 and 2012).
- Law on enterprise income tax



1. Gender and Finance frameworks to advance gender equality

- National Strategy on Gender Equality 2011-2020
- National Plan of Actions on Gender Equality 2011-2015
- National Program of Actions on Gender Equality 2016-2020
- The Master plan on controlling imbalance of sex ratio at birth in the 2016 – 2025
- The Master plan on the implementation of measures to ensure gender equality for female cadres, civil servants and public employees 2016-2020
- The Master Plan on Gender-Based Violence Prevention and Response for the period of 2016-2020, and Vision to 2030

LAW ON STATE BUDGET (2015)

- Article 8. Rules for state budget management

5. *Priority shall be given to expenditures* on implementation
...*gender equality objectives*...

- Article 41. Basis for making annual state budget estimates

1. Socio-economic development, national defense, security, diplomatic objectives, and **gender equality**.

LAW ON GENDER EQUALITY (2006)

Goals of gender equality

Article 4.- eliminate gender-based discrimination, create equal opportunities for men and women in **socio-economic development** and human resource development, strive to reach genuine equity between men and women, establish and strengthen cooperative and supportive relations between men and women in all aspects of social and family life.

Task on ensuring gender equality

Articles 5. - 8. Gender equality activities are activities carried out by agencies, organizations, families and groups

Articles 24 – 1. Financial sources for gender equality activities include:
a/ state budget

Gender equality activities are implemented in all areas of 8 social – life areas

LABOUR CODE 1994

Article 110

(2) The State shall adopt policies on preferential treatment and shall consider tax reductions for enterprises which employ a high number of female workers.

LABOUR CODE 2002

Article 153. State policies toward female employees

4. To formulate policies on tax reductions for employers using many female employees in accordance with tax laws.

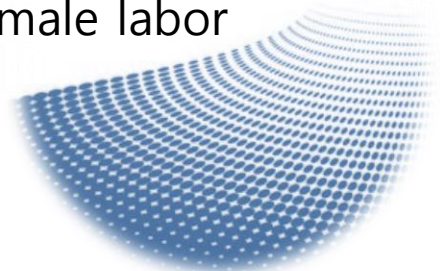
LAW ON ENTERPRISE INCOME TAX

Article 21.- Tax exemption and reduction in other cases

3. Domestic business establishments and foreign invested enterprises engaged in production, construction and transport activities that involve many women laborers under the regulation of the Government shall enjoy income tax reduction.

Article 15. Other cases eligible for tax reduction

1. Production, construction or transport enterprises which employ many female laborers are entitled to reduction of enterprise income tax amounts equal to additional expenses for female laborers.

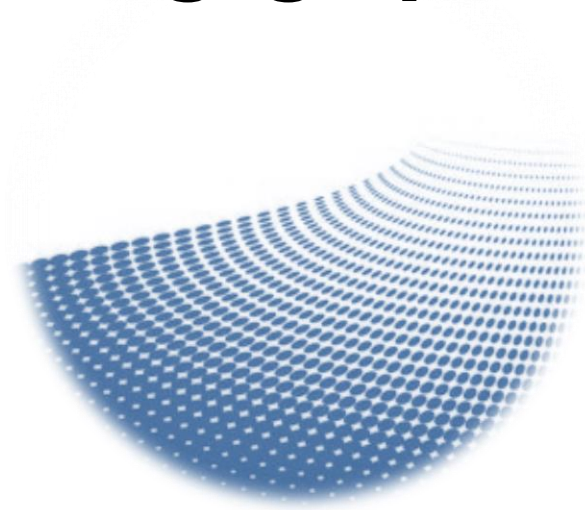


Gender and Finance frameworks to advance gender equality

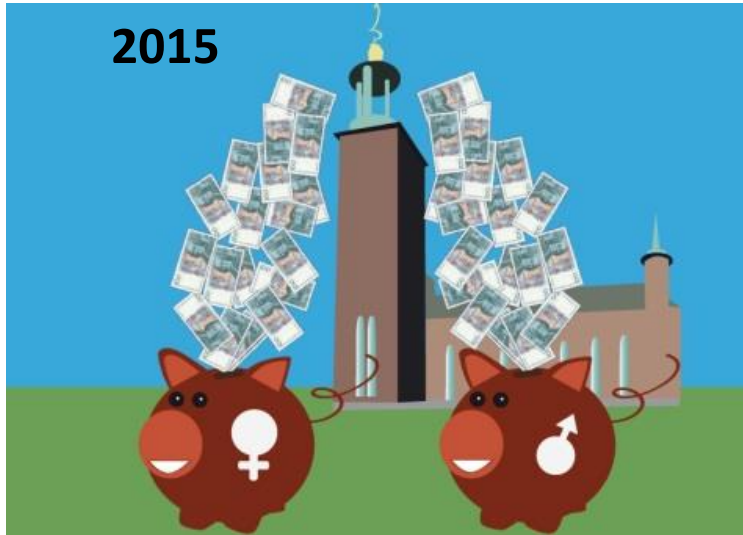
The GE objectives are stipulated in the current legal documents:

- National Strategy on Gender Equality 2011-2020
- National Plan of Actions on Gender Equality 2011-2015
- National Program of Actions on Gender Equality 2016-2020
- The Master on controlling imbalance of sex ratio at birth in the 2016 – 2025 period
- The Master Plan on Gender-Based Violence Prevention and Response for the period of 2016-2020, and Vision to 2030
- Project on the implementation of measures to ensure gender equality for female cadres, civil servants and public employees

2. Lesson learn and existing gap



Lesson learn and existing gap



- NCFAW – National committee of Advancement women
- Gender network

Existing gap

- ## 2. Guide for gender – responsive budgeting



Thank You!