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C(2024) 9094 final

**COMMISSION IMPLEMENTING DECISION**

**of 13.12.2024**

**on the financing of the multiannual action plan in favour of Viet Nam for 2024 and 2025**

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union (TFEU),

Having regard to Regulation (EU, Euratom) Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union<sup>1</sup>, and in particular Article 110 thereof,

Having regard to Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU and repealing Regulation (EU) 2017/1601 and Council Regulation (EC, Euratom) No 480/2009<sup>2</sup>, and in particular Article 23 (1) and (2) thereof,

Whereas:

- (1) In order to ensure the implementation of the multiannual action plan in favour of Viet Nam for 2024 and 2025, it is necessary to adopt a multiannual financing decision, which constitutes the multiannual work programme, for 2024 and 2025. Article 110(2) of Regulation (EU, Euratom) 2024/2509 ('the Financial Regulation') establishes detailed rules on financing decisions.
- (2) The envisaged assistance is to comply with the conditions and procedures set out by the restrictive measures adopted pursuant to Article 215 TFEU<sup>3</sup>.
- (3) The actions provided for in this Decision should contribute to climate and biodiversity mainstreaming in line with Commission Communication 'The European Green Deal'<sup>4</sup> and the Inter-institutional Agreement of 16 December 2020 between the European Parliament, the Council of the European Union and the European Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources<sup>5</sup>.
- (4) The Commission has adopted the National Multiannual Indicative Programme<sup>6</sup> for the period 2021-2027, as amended following the mid-term review<sup>7</sup>, which sets out the

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<sup>1</sup> OJ L 239, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

<sup>2</sup> OJ L 209, 14.6.2021, p.1.

<sup>3</sup> [www.sanctionsmap.eu](http://www.sanctionsmap.eu). Note that the sanctions map is an IT tool for identifying the sanctions regimes. The source of the sanctions stems from legal acts published in the Official Journal (OJ). In case of discrepancy, the OJ prevails.

<sup>4</sup> COM (2019) 640 final of 11 December 2019.

<sup>5</sup> OJ L 433I, 22.12.2020, p. 28.

<sup>6</sup> Commission Implementing Decision adopting a multiannual indicative programme for Viet Nam for the period 2021-2027 C(2021)8997 final of 14.12.2021.

<sup>7</sup> Commission Implementing Decision amending country, multi-country and regional Multiannual Indicative Programmes 2021-2027 for Sub-Saharan Africa, Asia and the Pacific, Americas and the

following priorities: Climate-responsive circular digital economy (priority area 1), responsible entrepreneurship and enhanced skills for decent employment (priority area 2), and strengthening governance, rule of law and institutional reform (priority area 3). The actions provided for in this Decision contribute to the priority areas 1 and 2 of the National Multiannual Indicative Programme.

- (5) The objectives pursued by the multiannual action plan to be financed under the Regulation (EU) 2021/947 geographic programme ‘Asia and the Pacific’ are to deepen engagement with Viet Nam, in particular by supporting climate action by promoting circular economy practices and supporting Vietnam’s efforts to reach its net zero target by 2050, through efforts such as improving the regulatory frameworks for both circular economy practices and just energy transition. The objectives will be pursued through four actions included in the multiannual action plan.
- (6) The action entitled ‘Support to the Viet Nam Just Energy Transition Partnership Secretariat’ will increase the effectiveness of the Viet Nam JETP Secretariat and its four Working Groups in multi-stakeholder coordination, awareness raising, reporting and monitoring; improve the regulatory, operational and financial frameworks that enable the implementation of the JETP, as well as increase the awareness of JETP among Vietnamese stakeholders.
- (7) The action entitled ‘EU-VN Promoting Circular Economy in the Industrial Sector’ will support Viet Nam’s efforts to protect the environment and fight against climate change through promoting the implementation of responsible, circular economy practices and business models in the industrial sector. More specifically, it will help to improve the regulatory framework and business environment; support industrial businesses to switch to circular business models and industrial parks to meet eco-industrial park standards. The action will also facilitate investments in green infrastructures and digital-circular economy technologies while respecting the highest social and environmental standards. The Commission should acknowledge and accept contributions from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contributions are not denominated in euro, a reasonable estimate of conversion should be made.
- (8) The action entitled ‘EU-VN Promoting Circular Economy in the Agriculture Sector’ will support Viet Nam’s efforts to protect the environment and fight against climate change through promoting the implementation of responsible, circular economy practices and business models in the agriculture sector. More specifically, it will help to improve the regulatory framework and business environment; support economic actors and stakeholders in selected agriculture value chains to identify and implement responsible, circular economy initiatives. Digitalization will be mainstreamed to enable and facilitate circularity at a larger scale. The Commission should acknowledge and accept contributions from other donors in accordance with Article 21(2) of the Financial Regulation, subject to the conclusion of the relevant agreement. Where such contributions are not denominated in euro, a reasonable estimate of conversion should be made.
- (9) The action entitled ‘Promoting Inclusive Circular Economy in Viet Nam’ will support Viet Nam’s efforts to protect the environment and fight against climate change through development of responsible, circular economy. More specifically, it will

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Caribbean and the Multiannual Indicative Programmes on Civil Society Organisations, Global Challenges and Human Rights and Democracy, C(2024)7502 final of 31.10.2024.

strengthen the roles of non-state actors in circular economy in Viet Nam, including (i) to raise additional voices to advocate for improved regulatory framework and doing business environment; and (ii) to create an eco-system for the uptake of responsible, circular economy practices at various levels.

- (10) Pursuant to Article 62(1), point (c), of the Financial Regulation and Article 26(1) of Regulation (EU) 2021/947 indirect management is to be used for the implementation of the actions.
- (11) The Commission is to ensure a level of protection of the financial interests of the Union with regards to entities and persons entrusted with the implementation of Union funds by indirect management as provided for in Article 154(3) of the Financial Regulation. To this end, such entities and persons are to be subject to an assessment of their systems and procedures in accordance with Article 154(4) of the Financial Regulation<sup>8</sup> and, if necessary, to appropriate supervisory measures in accordance with Article 154(5) thereof before a contribution agreement can be signed.
- (12) It is necessary to allow for the payment of interest due for late payment on the basis of Article 116(5) of the Financial Regulation.
- (13) In order to allow for flexibility in the implementation of the action plan, it is appropriate to allow changes which should not be considered substantial for the purposes of Article 110(5) of the Financial Regulation.
- (14) The action plan provided for in this Decision is in accordance with the opinion of the Committee established under Article 45 of Regulation (EU) 2021/947.

HAS DECIDED AS FOLLOWS:

#### *Article 1* *The action plan*

The multiannual financing decision, implementing the multiannual action plan in favour of Viet Nam for 2024 and 2025, as set out in the Annexes, is adopted.

The action plan shall include the following actions:

- (a) ‘Support to the Viet Nam Just Energy Transition Partnership Secretariat’ set out in Annex I.
- (b) ‘EU-VN Promoting Circular Economy in the Industrial Sector’ set out in Annex II;
- (c) ‘EU-VN Promoting Circular Economy in the Agriculture Sector’ set out in Annex III;
- (d) ‘Promoting Inclusive Circular Economy in Viet Nam’ set out in Annex IV;

#### *Article 2* *Union contribution*

The maximum Union contribution for the implementation of the multiannual action plan is set at EUR 8 000 000 for 2024 and at EUR 23 000 000 for 2025, and shall be financed from the appropriations entered in the budget line 14.02 01 31 of the general budget of the Union: EUR 31 000 000.

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<sup>8</sup> Except for the cases of Article 157(7) of Regulation (EU, Euratom) 2018/1046, where the Commission may decide, not to require an ex-ante assessment.

The appropriations provided for in the first paragraph may also cover interest due for late payment.

The implementation of this Decision is subject to the availability of the appropriations provided for in the draft general budget of the Union for 2025 following the adoption of that budget by the budgetary authority.

### *Article 3*

#### *Methods of implementation and entrusted entities or persons*

The implementation of the actions carried out by way of indirect management, as set out in the Annexes may be entrusted to the entities or persons referred to or selected in accordance with the criteria laid down in point 4.3.1 of Annex I and in point 4.4.2 of Annexes II, III and IV.

### *Article 4*

#### *Flexibility clause*

Increases or decreases of up to EUR 10 000 000 and not exceeding 20% of the contribution set in the first paragraph of Article 2, considering each financial year separately, or cumulated changes<sup>9</sup> to the allocations of specific actions not exceeding 20% of that contribution, as well as extensions of the implementation period shall not be considered substantial for the purposes of Article 110(5) of the Financial Regulation, provided that these changes do not significantly affect the nature and objectives of the actions.

The authorising officer responsible may apply the changes referred to in the first paragraph. Those changes shall be applied in accordance with the principles of sound financial management and proportionality.

Done at Brussels, 13.12.2024

*For the Commission*

*Jozef SÍKELA*

*Member of the Commission*

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<sup>9</sup> These changes can come from assigned revenue made available after the adoption of the financing decision.