

NATIONAL ASSEMBLY

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 03-1998-QH10

**LAW
ON
PROMOTION OF
DOMESTIC INVESTMENT
(amended)**

In order to mobilize and utilize effectively sources of capital, natural resources, labour, and other potential of the country for the purposes of economic and social development and making Vietnam a wealthy and strong country and its society fair and civilized;

Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam;

This Law makes provisions on the promotion of domestic investment.

CHAPTER I

General Provisions

Article 1

The State shall protect, encourage, treat equally and facilitate organizations and individuals to invest in different sectors of the economy and society within the territory of Vietnam in accordance with the laws of Vietnam.

Article 2

In this Law, the following terms shall have the meanings ascribed to them hereunder:

1. *Domestic investment* means any use of capital for production or business in Vietnam by an organization or individual as stipulated in article 5 of this Law.
2. *Investor* means any organization or individual using capital in investments as stipulated in article 4 of this Law.
3. *Build - Operate - Transfer (BOT) Contract* means a written document entered into between an authorized State body and an investor for the purpose of construction and operation of an infrastructure project for a definite term as agreed by the two parties; upon the expiry of such term, the investor shall transfer the project without compensation to the State.
4. *Build - Transfer - Operate (BTO) Contract* means a written document entered into between an authorized State body and an investor for the purpose of construction of an infrastructure project; upon the completion of construction, the investor shall transfer the project to the State. The authorized State body shall enter into a contract which grants the investor the right to operate such project for a definite term as agreed by the two parties.
5. *Build - Transfer (BT) Contract* means a written document entered into between an authorized State body and an investor for the purpose of construction of an infrastructure project; upon the completion of construction, the investor shall transfer the project to the State. The authorized State body shall enter into a contract which creates conditions for the investor to implement another project to recover the invested capital and earn profits.
6. *Vietnamese residing overseas* means Vietnamese citizens and foreign nationals of Vietnamese origin residing, working or living permanently in foreign countries.
7. *Foreigners residing permanently in Vietnam* means foreign nationals and people of no nationality residing, working or living permanently in Vietnam.
8. *Regions with difficult socio-economic conditions* means regions in which ethnic minorities reside, mountainous regions, regions with undeveloped infrastructure and regions with unfavourable natural conditions.
9. *Regions with especially difficult socio-economic conditions* means high mountainous regions in which ethnic minorities reside, marine islands, regions with poor infrastructure and regions with very unfavourable natural conditions.

Article 3

Investors shall be permitted to use the following types of money and assets as capital contributions in investment projects in Vietnam:

1. Vietnamese currency, foreign currencies;
2. Gold, stocks which can be assigned;
3. Buildings and plant, construction projects, equipment, machinery, or other means of production or business;
4. Value of rights to use land in accordance with the provisions of the legislation on land;
5. Value of industrial property rights, technical know-how or technological processes;
6. Other legitimate assets.

Article 4

The scope of application of this Law shall include the following investment activities:

1. Investment in the formation of production or business establishments in various economic sectors;
2. Investment in the establishment of production lines, in the expansion of scale and renovation of technology, improvement of the ecological environment, relocation of production establishments to non-urban areas, improvement of production and business capacity, transition of production mechanisms and diversification of trades and products;
3. Purchase of shares of enterprises and contribution of capital to enterprises in various economic sectors;
4. Investment in the form of build - operate - transfer contracts; investment in the form of build - transfer - operate contracts; and investment in the form of build - transfer contracts.

Article 5

1. The subjects of application of this Law shall include:
 - (a) Investors being Vietnamese organizations or individuals;
 - (b) Investors being Vietnamese residing overseas;
 - (c) Investors being foreigners residing permanently in Vietnam.
2. The Prime Minister shall decide on the permission of foreign investors to contribute capital or purchase shares equivalent to up to thirty (30) per cent of the charter capital of Vietnamese enterprises on a case-by-case basis.

CHAPTER II**Investment Guarantee and Assistance****Article 6**

1. The State recognizes and protects the right of ownership of assets, invested capital, income, and other legal rights and benefits of an investor.
2. The lawful assets and invested capital of an investor shall not be nationalized or seized by way of administrative measures.

In cases of necessity, where the State, for purposes of national defence and security or national interest, issues a decision to compel the sale or requisition of the assets of an investor, the investor shall be compensated in accordance with market prices at the time such decision is announced and shall be entitled to favourable conditions in respect of any investment in other suitable industries or regions.

3. Where the interests of an investor are adversely affected by changes in any provisions of the laws, the State shall allow for the continued entitlement of the investor to the preferential treatment which has been previously stipulated for the remainder of the duration or the State shall provide the investor with satisfactory rights and benefits.

Article 7

The State shall implement the following measures to facilitate an investor in obtaining a site or expanding a site for production and business:

1. Allocation of land or leasing of land in accordance with the provisions of the land and civil legislation;
2. Public announcement of the approved land use planning, the area of land which is not yet used and the area of land to be allocated or leased in each region;
3. The Government shall submit to the Standing Committee of the National Assembly for promulgation detailed provisions with respect to the case where an investor is entitled to the rights to convert, to assign, to sub-lease, to mortgage and to inherit the allocated and leased land.

Article 8

The State shall assist and facilitate an investor with respect to infrastructure as follows:

1. Construction of medium and small-scale industrial zones in regions with difficult socio-economic conditions and regions with especially difficult socio-economic conditions for the purpose of use by investors as sites for production and business with favourable conditions;
2. Construction of infrastructure outside the fence of industrial zones and export processing zones to facilitate investment activities and production or business activities;
3. Encouragement and facilitation of the formation by investors of production or business establishments in industrial zones, export processing zones and exclusive economic zones.

Article 9

The State shall contribute capital to production or business establishments in various economic sectors which are located in regions with difficult socio-economic conditions and regions with especially difficult socio-economic conditions through State owned enterprises and State owned credit institutions.

Article 10

The State shall establish, or encourage the establishment of, investment aid funds and export aid funds sourced from the State Budget and from the contribution of domestic and foreign credit institutions, enterprises, organizations and individuals. Investment aid funds shall provide medium-term and long-term loans at preferential interest rates and partially subsidized interest rates for investment projects which are entitled to preferential treatment or guarantee of investment credit. Export aid funds shall provide credit at preferential interest rates for the purpose of assisting enterprises in the development of production of exported goods, trading of exported goods, expansion of markets for export and guarantee of export credits.

Investment aid funds and export aid funds shall operate in accordance with the *Law on Credit Institutions*.

Article 11

1. The State shall encourage the popularization and transfer of technology; and shall create favourable conditions for investors to use the technology developed and funded by the State at preferential rates.
2. The State shall establish science and technology development aid funds from the State Budget and the contribution of domestic and foreign credit institutions, enterprises, organizations and individuals in order to provide investors with loans at favourable conditions and preferential interest rates for the purpose of research and application of scientific and technological achievements, technology transfer and technology renovation.

The Government shall stipulate the regulations on the organization and operation of science and technology development aid funds.

Article 12

The State shall encourage the following investment aid activities:

1. Legal, investment, business and corporate management consultancy;
2. Vocational training, training of technical personnel, improvement of professional and economic management skills;
3. Provision of market, scientific - technical and technological information; protection of intellectual property rights and technology transfer;
4. Marketing and commercial promotion;
5. Establishment of trade associations in production and business and export

associations.

Article 13

Investment projects of investors included in the subjects of application stated in article 5 of this Law shall be entitled equally to the same prices in respect of goods and services the prices of which are fixed by the State, the same tax rates and the same investment incentives.

Article 14

Where domestic specialists or technical workers cannot meet professional or technical requirements, an investor shall be permitted to employ the service of a specialist who is a foreigner, a Vietnamese residing overseas or a foreigner residing permanently in Vietnam in accordance with its production or business requirements.

A specialist who is a foreigner, a Vietnamese residing overseas or a foreigner residing permanently in Vietnam working in a production or business establishment shall, after payment of income tax, be permitted to remit his income abroad in accordance with the laws of Vietnam.

CHAPTER III

Investment Incentives

Article 15

Investment projects in the following areas shall be granted incentives:

1. Afforestation, reforestation; planting of perennial trees on unused land, barren land, or barren hills; cultivation of marine products in unexploited waters;
2. Construction of infrastructure; development of public transportation; development of education, training, health care and ethnic cultures;
3. Production and trading of exports;
4. Offshore fishing of marine products; processing of agricultural, forest, and marine products; provision of technical services which directly cater for the agriculture, forestry, and fishing industries;
5. Research and development of science and technology and scientific and technological services; legal, investment, business and corporate management consultancy; protection of intellectual property rights and

technology transfer; vocational training, training of technical personnel and improvement of professional and economic management skills;

6. Investment in establishment of production lines, expansion of scale and renovation of technology; improvement of the ecology, environment and urban hygiene; relocation of production establishments to non-urban areas; diversification of trades and products; investment in trades and industries which require intensive use of domestic labourers, primarily labourers in the invested region;
7. Trades and industries which should be given priority in each phase of socio-economic development.

Article 16

Investment projects in the following regions shall be granted incentives:

1. Regions with difficult socio-economic conditions;
2. Regions with especially difficult socio-economic conditions.

Article 17

1. An investor of an investment project stipulated in article 15 of this Law shall be entitled to a fifty (50) per cent reduction of land use fees in the case of land allocation with payment of land use fees.
2. An investor of an investment project in a region with difficult socio-economic conditions shall be entitled to a seventy five (75) per cent reduction of land use fees in the case of land allocation with payment of land use fees.
3. An investor of an investment project in a region with especially difficult socio-economic conditions or of an investment project stipulated in article 15 of this Law in a region with difficult socio-economic conditions shall be entitled to exemption from land use fees in the case of land allocation with payment of land use fees.

Article 18

1. An investor of an investment project stipulated in article 15 of this Law shall be entitled to exemption from land rental for three to six years as from the signing of the land lease contract.
2. An investor of an investment project in a region with difficult socio-economic conditions shall be entitled to exemption from land rental for seven to ten (10) years as from the signing of the land lease contract.

An investor of an investment project stipulated in article 15 of this Law in a region with difficult socio-economic conditions shall be entitled to exemption from land rental for eleven (11) to fifteen (15) years as from the signing of the land lease contract.

3. An investor of an investment project in a region with especially difficult socio-economic conditions shall be entitled to exemption from land rental for eleven (11) to fifteen (15) years as from the signing of the land lease contract.

An investor of an investment project stipulated in article 15 of this Law in a region with especially difficult socio-economic conditions shall be entitled to exemption from land rental for the whole duration of the project.

Article 19

1. An investor of an investment project stipulated in article 15.1 of this Law shall be entitled to exemption from land use tax in the case of land allocation.

An investor of an investment project stipulated in article 15.2 of this Law shall be entitled to a fifty (50) per cent reduction of land use tax for seven to ten (10) years as from the time of land allocation.

2. An investor of an investment project in a region with difficult socio-economic conditions shall be entitled to exemption from land use tax for seven to ten (10) years as from the time of land allocation.

An investor of an investment project in a field stipulated in article 15 of this Law in a region with difficult socio-economic conditions shall be entitled to exemption from land use tax for eleven (11) to fifteen (15) years as from the time of land allocation.

3. An investor of an investment project in a region with especially difficult socio-economic conditions shall be entitled to exemption from land use tax for eleven (11) to fifteen (15) years as from the time of land allocation.

An investor of an investment project stipulated in article 15 of this Law in a region with especially difficult socio-economic conditions shall be entitled to exemption from land use tax for the whole duration of the project.

Article 20

An investor of an investment project stipulated in articles 15 and 16 of this Law shall be entitled to the following corporate income tax rates:

1. Twenty five (25) per cent in the case of investment in a field stipulated in article 15 of this Law or investment in a region with difficult socio-economic conditions;
2. Twenty (20) per cent in the case of investment in a region with especially difficult socio-economic conditions or investment in a field stipulated in article 15 of this Law in a region with difficult socio-economic conditions;
3. Fifteen (15) per cent in the case of investment in a field stipulated in article 15 of this Law in a region with especially difficult socio-economic conditions.

Article 21

1. An investor of a project to establish a production or business establishment in a field stipulated in article 15 of this Law shall be entitled to reduction of or exemption from corporate income tax in accordance with the provisions in article 17.1(b) of the *Law on Corporate Income Tax*.
2. An investor of a project to establish a production or business establishment in a field stipulated in article 16 of this Law or to invest in the form of build - operate - transfer contract or build - transfer - operate contract shall be entitled to reduction of or exemption from corporate income tax at the highest incentive rate stipulated in article 17.1(b) of the *Law on Corporate Income Tax*.

Article 22

In addition to the incentives, being reduction of or exemption from corporate income tax, provided for in article 18 of the *Law on Corporate Income Tax*, investment projects stipulated in article 15.6 of this Law shall also enjoy the following tax incentives:

1. A fifty (50) per cent reduction of the corporate income tax payable shall be applied for a period of two years in respect of the increased portion of the income earned from this investment;
2. Where a production or business establishment is in a region with difficult socio-economic conditions, corporate income tax shall be exempted for a period of two years and reduced by fifty (50) per cent for a subsequent period of three years;

3. Where a production or business establishment is in a region with especially difficult socio-economic conditions, corporate income tax shall be exempted for a period of three years and reduced by fifty (50) per cent for a subsequent period of five years.

Article 23

An investor of an investment project stipulated in article 15 or article 16 of this Law shall be exempted from additional income tax stipulated in article 10.1 of the *Law on Corporate Income Tax*.

Article 24

1. An investor being an individual shall be exempted from income tax in respect of the income earned from capital contribution to, or purchase of shares of, enterprises for a period of five years as from the time the obligation of tax payment of the investor arises in accordance with the provisions of the legislation on personal income tax.
2. An investor being an individual shall be exempted from income tax in respect of the income earned from capital contribution to, or purchase of shares of, enterprises located in a region stipulated in article 16 of this Law for a period of ten (10) years as from the time the obligation of tax payment of the investor arises in accordance with the provisions of the legislation on personal income tax.
3. An investor contributing capital in the form of intellectual property rights, technical know-how or a technological process shall be exempted from income tax in respect of the income earned from such capital contribution.

Article 25

An investor of an investment project stipulated in article 15 or article 16 of this Law shall be exempted from import duties in respect of the following goods which are not yet produced domestically or which are produced domestically but do not meet requirements:

1. Equipment, machinery, specialized means of transportation of a technological line used to form fixed assets of an enterprise or to expand the scale of investment and to renovate technology;
2. Means of transportation used for transporting employees.

Article 26

In addition to the corporate income tax incentives provided in this Law, investment projects stipulated in article 15.6 of this Law shall also enjoy the following corporate income tax incentives:

1. A fifty (50) per cent reduction of the corporate income tax payable in respect of the portion of income earned from export activities in the fiscal year in the case of an investor exporting for the first time, exporting new products or exporting goods to a new market;
2. A fifty (50) per cent reduction of the corporate income tax payable in respect of the increased portion of income earned from export activities in a fiscal year in the case of an investor having annual turnover from export higher than that in the previous year;
3. A twenty (20) per cent reduction of the corporate income tax payable in respect of the portion of income earned from export activities in a fiscal year in the case of an investor earning over fifty (50) per cent of its total turnover from export or having a stable export market for three consecutive years;
4. An investor producing or dealing in exported goods which is entitled to the corporate income tax incentives stipulated in clauses 1, 2 and 3 of this article and which implements an investment project in a region with difficult socio-economic conditions shall be entitled to a further twenty five (25) per cent reduction of the corporate income tax payable in respect of the portion of income earned from export activities in a fiscal year. An investor implementing an investment project in a region with especially difficult socio-economic conditions shall be entitled to exemption from the corporate income tax payable in respect of the portion of income earned from export activities in a fiscal year.

Article 27

Upon remittance of income abroad, an investor being a Vietnamese residing overseas or a foreigner residing permanently in Vietnam who contributes capital or purchases shares in accordance with the provisions of this Law shall pay an amount of tax equal to five per cent of the income remitted abroad.

Article 28

1. An investor of an investment project stipulated in article 15 or article 16 of this Law shall be considered for medium to long-term loan credits from State investment aid funds or aided with a part of interest rates in respect of loans from credit institutions.
2. An investor of an investment project involving the relocation of a production establishment to a non-urban area or the improvement of urban hygiene, the

ecology or the environment shall be considered for medium to long-term loan credits with preferential interest rates from investment aid funds to meet up to seventy (70) per cent of the invested capital.

3. An investor of an investment project in a region with difficult socio-economic conditions shall be considered for medium to long-term loan credits with preferential interest rates from investment aid funds to meet up to fifty (50) per cent of the invested capital or shall be considered for guarantee by investment aid funds for up to seventy (70) per cent of loans for investment.
4. An investor of an investment project in a region with especially difficult socio-economic conditions shall be considered for medium to long-term loan credits with preferential interest rates from investment aid funds to meet up to seventy (70) per cent of the invested capital or shall be considered for guarantee by investment aid funds for up to eighty (80) per cent of loans for investment.
5. An investor of an investment project producing or dealing in exported products shall, in addition to the investment credit incentives stipulated in clauses 1 and 2 of this article, be considered for export credits with preferential interest rates from investment aid funds to meet up to eighty (80) per cent of the export credit on the basis of the signed export contract or shall be considered for guarantee by investment aid funds for up to eighty (80) per cent of export credit.

Article 29

The Government shall stipulate a list of the industries and trades in each sector, the regions, the technological criteria or the level of labour intensiveness which are entitled to investment incentives and the specific levels of incentives stipulated in Chapter III of this Law in accordance with the socio-economic development plan and strategy of the country from time to time.

CHAPTER IV

Rights and Obligations of Investors

Article 30

An investor shall have the following rights:

1. To select the industry, trade or region in which it wishes to invest within the territory of Vietnam;

2. To select the form of investment; and change or assign an investment project in accordance with the provisions of the law;
3. To register the forms of incentives and levels of incentives to which it is entitled in accordance with the provisions of this Law;
4. To have autonomy in deciding the registered activities of investment and production or business;
5. To recruit and employ an unlimited amount of labour and pay for labour on the basis of agreements reached with employees in accordance with the provisions of the laws on labour;
6. To export and import directly registered goods, except for goods the export or import of which is prohibited or restricted;
7. To travel abroad to carry out investment projects;
8. To lodge a complaint or denouncement or take action at the authorized State body against breaches of the law by a State body, a State employee or official in accordance with the provisions of the law.

Article 31

An investor shall have the following obligations:

1. To carry on business or production in accordance with the registered purposes and to comply strictly with all provisions of the laws on accounting and statistics; to bear responsibility before the law for the accuracy and truthfulness of the registration of the forms of incentives and levels of incentives to which it is entitled;
2. To pay tax and perform all other financial obligations in accordance with the provisions of the law;
3. To comply with all provisions of the law with respect to national defence, national security, and social order and safety;
4. To comply with all provisions of the law with respect to political organizations and socio-political organizations within the enterprise and to create favourable conditions for such organizations to carry out their activities;
5. To perform fully all obligations stipulated by law with respect to labour;

6. To comply with all provisions of the laws with respect to protection of the environment and conservation of historical heritage, culture, and natural landscapes.

Article 32

Where a new investor replaces an existing investor during the period in which the investment incentives apply and continues to carry out that investment project, the new investor shall be entitled to the investment incentives for the registered project for the remainder of the period provided that it performs all obligations.

Article 33

In cases where an investor implementing an investment project no longer satisfies the conditions for entitlement to the investment incentives stipulated in this Law, the authorized State body deciding the investment incentives shall consider the adjustment or withdrawal of some or all of the approved incentives.

Article 34

A Vietnamese residing overseas or a foreigner residing permanently in Vietnam who contributes capital or purchases shares in accordance with the provisions of this Law shall be permitted to remit abroad the following:

1. Income earned from a production or business process, income earned from re-investment and income earned from purchase of shares;
2. The principal and interest on loans obtained from foreign lenders during the operation of a production or business establishment;
3. Invested capital;
4. Other monetary sums or assets which he or she legally owns.

CHAPTER V

State Management of Domestic Investment Promotion

Article 35

The Government shall uniformly carry out State management of investment and investment promotion in the whole country. The Government shall stipulate the order, procedures and authority to grant investment incentives for investment projects in accordance with this Law.

Article 36

The Ministry of Planning and Investment shall carry out the function of State management of domestic investment promotion and shall have the following duties and powers:

1. To co-ordinate with relevant ministries and sectors in preparing, supplementing, amending and submitting to the Government for specific decision the lists of investment incentives stipulated in article 29 of this Law;
2. To guide and supervise the implementation of assistance measures and the regime on investment incentives;
3. To issue, or refuse to issue, investment incentive certificates for enterprises established under a decision of the Prime Minister or for enterprises established under a decision of a minister authorized by the Prime Minister within thirty (30) days from the date of receipt of an application for incentives registration; to make recommendations to the Prime Minister on measures of investment incentives in respect of new enterprises established under decisions of the Prime Minister; to agree on investment incentives with the minister authorized by the Prime Minister to decide on the establishment of new enterprises. Investment incentives shall be included in the certificate of business registration.

Article 37

People's committees of provinces and cities under central authority shall have the following duties and powers:

1. To carry out State management of domestic investment promotion within their respective localities in accordance with the provisions of the law;
2. To issue, or refuse to issue, investment incentive certificates for established enterprises within thirty (30) days from the date of receipt of an application for incentives registration; to make a decision on the investment incentives for newly-established production or business establishments. Investment incentives shall be included in the certificate of business registration.

Article 38

The inspection of the operation of a production or business establishment shall be stipulated as follows:

1. The inspection of the operation of a production or business establishment must be carried out by the body which has that function and is authorized to do so in accordance with the provisions of the law.

Economic - financial inspection shall be carried out not more than once in a year for an enterprise. The duration of an inspection shall not exceed thirty (30) days; in special cases, extension of the period of inspection may be decided by a higher competent authority but shall not exceed thirty (30) days.

Irregular inspections and professional inspections shall only be carried out where there is evidence of a breach of the law by a production or business establishment.

2. There must be a decision of an authorized person to carry out an inspection; a report on the results of the inspection must be produced upon completion of the inspection; the person heading the inspection team shall be responsible for the report and results of the inspection.
3. A person issuing any decision on illegal inspection or making use of inspections to cause trouble to production or business enterprises shall, depending on the seriousness of the breach, be disciplined or prosecuted for criminal liability; or shall make compensation to the investor for any damage caused in accordance with the provisions of the law.

CHAPTER VI

Rewards and Dealing with Breaches

Article 39

Any investor making notable achievements in production and business activities and contributing to the promotion of production and improvement of people's lives shall be rewarded in accordance with the provisions of the law.

Article 40

Any investor breaching the provisions of this Law shall have to compensate for the damage caused (if any), shall be liable for the refund of any preferential treatment enjoyed and shall, depending on the seriousness of the breach, be dealt with administratively or prosecuted for criminal liability in accordance with the provisions of the law.

Article 41

Any person who takes advantage of his or her position or powers to prevent or hinder an investment project, to grant investment incentives otherwise than as stipulated, to harass investors for bribes, or to breach the provisions of this Law shall be liable for

payment of compensation and shall, depending on the seriousness of the breach, be disciplined or prosecuted for criminal liability in accordance with the provisions of the law.

CHAPTER VII

Implementing Provisions

Article 42

1. An investor enjoying investment incentives in accordance with the *Law on Promotion of Domestic Investment* dated 22 June 1994 shall be entitled to the investment incentives for the remaining period in accordance with the issued investment incentive certificate.
2. Additional incentives in respect of exemption from or reduction of land use tax and land rental, incentives in respect of corporate income tax, incentives in respect of exemption from import duties, and incentives in respect of investment credit, export credit, guarantee for investment credit and guarantee for export credit stipulated in this Law shall apply for the remaining period of incentives in the case of investors having been issued with investment incentive certificates prior to this Law becoming effective and [*such certificates**] shall be amended accordingly.
3. A production or business establishment which is operating in a field stipulated in article 15 or in a region stipulated in article 16 shall be entitled to incentives in accordance with the provisions of this Law as from the date on which this Law becomes effective.
4. The State shall not refund any taxes paid or contributions made by enterprises prior to this Law becoming effective.

Article 43

This Law shall be of full force and effect as of 1 January 1999.

This Law shall replace the *Law on Promotion of Domestic Investment* passed by Legislature IX of the National Assembly at its 5th session on 22 June 1994.

All previous provisions which are inconsistent with this Law are hereby repealed.

Article 44

The Government shall make detailed provisions on the implementation of this Law.

This Law was passed by Legislature X of the National Assembly of the Socialist Republic of Vietnam at its 3rd Session on 20 May 1998.

Chairman of the National Assembly

NONG DUC MANH

* *Inserted by Allens Arthur Robinson to aid comprehension*