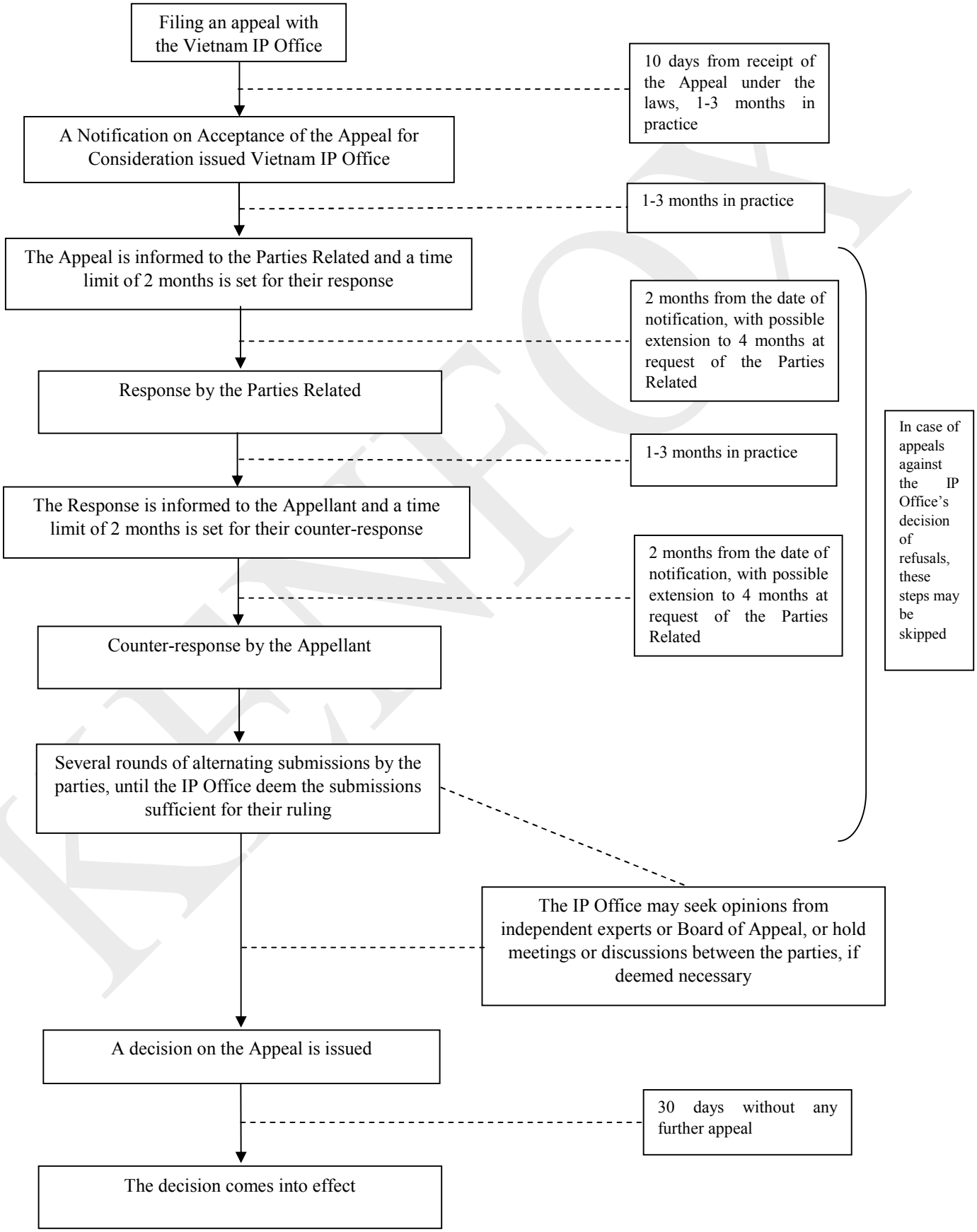Flowchart on Appeal procedure in Vietnam