

No. 112/2020/TT-BTC

Hanoi, December 29, 2020

CIRCULAR**REGULATIONS ON RATES OF CERTAIN CHARGES AND FEES TO ASSIST AND RESOLVE DIFFICULTIES FOR BUSINESS AND ENSURING SOCIAL SECURITY IN RESPONSE TO COVID-19 PANDEMIC***Pursuant to the Law on Fees and Charges dated November 25, 2015;**Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017 defining the functions, tasks, powers and organizational structure of the Ministry of Finance;**Implementation of the Resolution No. 124/2020/QH14 dated November 11, 2020 of the National Assembly on the socio-economic development plan for 2021; Resolution No. 129/NQ-CP dated September 11, 2020 of the Government on the regular meeting in August 2020; Directive No. 11/CT-TTg dated March 4, 2020 of the Prime Minister on urgent tasks and solutions to overcome difficulties for business, ensuring social security in response to Covid-19 pandemic;**Implementation of the Prime Minister's direction in Official Dispatch No. 10344/VPCP-KTTH dated December 10, 2020 on the review to reduce fees and charges to resolve difficulties for those affected by the Covid-19 pandemic;**At the request of the Director of the Tax Policy Department;**The Minister of Finance promulgates a Circular on regulations on rates of certain charges and fees to assist and resolve difficulties for business and ensuring social security in response to Covid-19 pandemic.***Article 1. Rates of certain charges and fees to assist and resolve difficulties for business and ensuring social security in response to Covid-19 pandemic**

1. From January 1, 2021 to the end of June 30, 2021, the rates of a number of charges and fees are specified as follows:

No.	Description of fee or charge	Rate
1	Fee for exploitation and use of environmental data	70% of the fee rate specified in the fee schedule issued together with Circular No. 22/2020/TT-BTC dated April 10, 2020 of the Minister of Finance on rates, collection, payment,

No.	Description of fee or charge	Rate
		management and use fees for the exploitation and use of environmental data.
2	Charge for issuance of license for establishment and operation of a bank, charge for issuance of license for establishment and operation of a non-bank credit institution	50% of the charge rates specified at Points a and b, Section 1 of the schedule of charge rates specified in Clause 1, Article 4 of the Circular No. 150/2016/TT-BTC dated October 14, 2016 of Minister of Finance on rates, collection and payment of charges for issuance of licenses for establishment and operation of credit institutions; licenses for establishment of foreign bank branches, representative offices of foreign credit institutions, other foreign institutions engaged in banking activities; licenses to operate payment intermediary services for non-bank organizations.
3	Charge for issuance of certificates of eligibility for construction activities to organizations, charge for issuance of certificates to practice construction activities to individuals	50% of the charge rates specified in Clause 1, Article 4 of Circular No. 172/2016/TT-BTC dated October 27, 2016 of the Minister of Finance on rates, collection and payment of charge for issuance of construction operation licenses.
4	Fee for appraisal of construction investment projects, fee for appraisal of basic design drawings	50% of the fee rates specified in Circular No. 209/2016/TT-BTC dated November 10, 2016 of the Minister of Finance on rates, collection, payment, management and use of fee for appraisal of construction investment projects, fee for appraisal of basic design drawings.
5	Fee for appraisal of engineering design, fee for appraisal of construction estimates	50% of the fee rates specified in Circular No. 209/2016/TT-BTC dated November 10, 2016 of the Minister of Finance on rates, collection, payment, management and use of fee for appraisal of engineering design, fee for appraisal of construction estimates.
6	Fees for assessment and issuance of an international tour business license, a domestic tour business license and a tour guide card	50% of the fee rates specified in Clauses 1 and 1.2 Article 4 of the Circular No. 33/2018/TT-BTC dated March 30, 2018 of Minister of Finance on rates, collection, payment and management of fees for assessment and issuance of an international tour business license, a domestic tour business license and a tour guide card; charges for the license to establish a representative office in Vietnam by a foreign tour operator.

No.	Description of fee or charge	Rate
7	Fees for assessment and licensing of exploration, exploitation and use of water resources; discharging wastewater into water sources and practicing underground water drilling performed by central agencies	80% of the fee rates specified in the schedule of fee rates promulgated together with Circular No. 270/2016/TT-BTC dated 14 November 2016 of the Minister of Finance on rates, collection, payment, management and use of fees for assessment and licensing of exploration, exploitation and use of water resources; discharging wastewater into water sources and practicing underground water drilling performed by central agencies.
8	Fee for exploitation and use of hydro-meteorological information and data	70% of the fee rates specified in the schedule of fee rates issued together with Circular No. 197/2016/TT-BTC dated November 8, 2016 of the Minister of Finance on rates, collection, payment, management and use fees for the exploitation and use of hydro-meteorological information and data.
9	Fees and charges in security sector (except for 02 below items) Particularly for fees for issuance, replacement, renewal and re-issuance of securities practicing certificates to individuals practicing securities at securities companies, securities investment fund management companies and securities investment companies and fee for monitoring securities activities	50% of the fee and charge rates specified in the schedule of fees and charges issued together with Circular No. 272/2016/TT-BTC dated November 14, 2016 of the Minister of Finance on rates, collection, payment, management and use of fees and charges in the securities sector. 100% of the charge rates specified at Point 20, Section I and Point 2, Section II, schedule of fee and charge rates promulgated together with Circular No. 272/2016/TT-BTC.
10	Fee for assessment of contents of non-commercial documents for the issuance of publishing licenses, charge for issuance of licenses for import of non-commercial publications and registration charge for importing commercial publications	50% of the fee rates specified in Article 4 of Circular No. 214/2016/TT-BTC dated November 10, 2016 of the Minister of Finance on rates, collection, payment, management and use of fee for assessment of contents of non-commercial documents for the issuance of publishing licenses, charge for issuance of licenses for import of non-commercial publications and registration charge for importing commercial publications.
11	Fee for appraisal of goods and services subject to restrictions;	50% of the fee and charge rates specified in Clause 1, Article 4 of the Circular No. 168/2016/TT-BTC

No.	Description of fee or charge	Rate
	<p>goods and services subject to conditions in trade sector and charge for the issuance of a license to establish a mercantile exchange</p> <p>a) In central-affiliated cities and provincial cities or towns</p> <p>b) In other areas</p>	<p>dated October 26, 2016 of the Minister of Finance on rates, collection, payment, management and use of fee for appraisal of goods and services subject to restrictions; goods and services subject to conditions in trade sector and charge for the issuance of a license to establish a mercantile exchange.</p> <p>50% of the respective charge and fee rates specified at Point a above.</p>
12	Fee for registration (confirmation) to use foreign barcodes	50% of the fee rates specified in Clause 2, Article 4 of Circular No. 232/2016/TT-BTC dated November 11, 2016 of the Minister of Finance on rates, collection, payment, management and use of fee for issuance of barcodes.
13	Industrial property fee	50% of the fee rates specified in Section A schedule of industrial property fees and charges issued together with Circular No. 263/2016/TT-BTC dated November 14, 2016 of the Minister of Finance on rates, collection, payment, management and use of industrial property charges and fees.
14	Fee for concession to operate airports and airfields	90% of the fee rates specified in Article 4 of Circular No. 247/2016/TT-BTC dated November 11, 2016 of the Minister of Finance on collection of fee for concession to operate airports and airfields.
15	Customs fees and charges for entry into and exit from airports and airfields for foreign flights to Vietnam's airports	90% of the fee and charge rates specified in Article 4 of Circular No. 194/2016/TT-BTC dated November 8, 2016 of the Minister of Finance on rates, collection and payment of customs fees and charges for entry into and exit from airports and airfields for foreign flights to Vietnam's airports.
16	Fees for assessment and issuance of certificates, licenses, and certificates in civil aviation operations; issuance of a permit to enter and exit restricted areas at airports and airfields (except for the fee items in: 4.1, 4.2, 4.3, 4.4, 4.5.1, 5, 6 of Section	80% of the fee rates specified in Section VI and Section VIII, Part A of the schedule of fee and charge rates in the aviation sector, issued together with Circular No. 193/2016/TT-BTC dated November 8, 2016 of the Minister of Finance on rates, collection, payment and management and use of charges and fees in the aviation sector.

No.	Description of fee or charge	Rate
	<p>VI Part A of schedule of fee and charge rates in the aviation sector issued together with Circular No. 193/2016/TT-BTC) and fee for registration of secured transactions for aircraft (except for fee items in ordinal numbers 4 Section VIII, Part A of the schedule of fee and charge rates in the aviation sector, issued together with Circular No. 193/2016/TT-BTC)</p> <p>For fee items in 4.1, 4.2, 4.3, 4.4, 4.5.1, 5, 6 of Section VI and ordinal numbers 4 of Section VIII Part A of schedule of fee and charge rates in the aviation sector issued together with Circular No. 193/2016/TT-BTC</p>	<p>100% of the respective fee rates specified in sections VI and VIII, Part A of schedule of charge and fee rates in aviation sector issued together with Circular No. 193/2016/TT-BTC.</p>
17	<p>a) Fee for registration of secured transactions</p> <p>b) Fee for disclosure of secured transactions with collateral being movable property (except aircraft), seagoing ships</p>	<p>80% of the fee rates specified at Points a, b and d, Clause 1, Article 4 of Circular No. 202/2016/TT-BTC dated November 9, 2016 of the Minister of Finance on rates, collection, payment, management and use of fees in secured transaction registration and 80% of the fee rates prescribed fee rate Point c and dd Clause 1 Article 1 of the Circular No. 113/2017/TT-BTC dated October 20, 2017 of the Minister of Finance on amendments to Circular No. 202/2016/TT-BT.</p> <p>80% of the fee rate specified in Clause 2, Article 4 of Circular No. 202/2016/TT-BTC .</p>
18	<p>Fee for assessment of business conditions in inspection of occupational safety; training of occupational safety and sanitation</p>	<p>70% of the fee rates specified in Article 1 of the Circular No. 110/2017/TT-BTC dated October 20, 2017 of the Minister of Finance on amendments to the schedule of fees for assessment of business conditions in inspection of occupational safety, training of occupational safety and sanitation issued together with Circular No. 245/2016/TT-BTC dated November 11, 2016 of the Minister of Finance on rates, collection, payment,</p>

No.	Description of fee or charge	Rate
		management and use of fee for assessment of business conditions in inspection of occupational safety; training of occupational safety and sanitation.
19	Charge for the issuance of an operation license to send workers abroad for a definite term and the fee for verifying papers and documents at the request of a domestic organization or individual	50% of the fee and charge rates as defined in Clauses 1 and 3, Article 4 of Circular No. 259/2016/TT-BTC of the Minister of Finance dated November 11, 2016 on rates, collection, payment, management and use of fee for verifying papers and documents, charge for the issuance of an operation license to send workers abroad for a definite term.
20	<p>a) Charge for issuance of protection certificates, certificates of registration of industrial property rights transfer contracts, charge for filing applications for registration of IP rights protection, charge for issuance of certificates to practice as industrial property representatives, announcement and registration of industrial property representatives</p> <p>b) Fee for plant variety protection (maintenance of the effectiveness of plant variety protection certificate):</p> <ul style="list-style-type: none"> - The plant variety protection certificate remains valid from year 1 to year 9. - The plant variety protection certificate remains valid from the 10th year to the end of the validity period of the protection certificate 	<p>50% of the charge rate specified in Section I of schedule of fee and charge rates in the field of cultivation and forest plant varieties issued together with Circular No. 207/2016/TT-BTC dated November 9, 2016 of the Minister of Finance on rates, collection, payment, management and use of fees and charges in the field of cultivation and forest plant varieties.</p> <p>80% of the fee rates specified at Point 3, Section III of schedule of fee and charge rates in the field of cultivation and forest plant varieties promulgated together with Circular No. 207/2016/TT-BTC. Section III schedule of fees and charges in the field of cultivation and forestry plant varieties issued together with Circular No. 207/2016/TT-BTC.</p>
21	Charge for issuance of passports, entry and exit permits, exit permits, AB stamps	80% of the charge rates specified in Part I of the schedule of fees and charges promulgated together with Circular No. 219/2016/TT- BTC dated November 10, 2016 of the Minister of Finance on

No.	Description of fee or charge	Rate
		rates, collection, payment, management and use of fees and charges in the sector of exit, entry, transit, and residence in Vietnam. .
22	Charge for issuance of licenses to manage firecrackers, charge for issuance of licenses to manage weapons, explosives and combat gears	80% of the charge rates specified in Part III and Part IV, Article 1 of Circular No. 23/2019/TT-BTC dated April 19, 2019 of the Minister of Finance on amendments to Circular No. 218/2016/TT-BTC dated November 10, 2016 on rates and collection, payment, management and use of fees for appraisal of eligibility requirements in the security sector; fee for testing and granting professional security certificates; charge for issuance of licenses to manage firecrackers, charge for issuance of licenses to manage weapons, explosives and combat gears.
23	Fee for settlement of independent claims of persons with related interests and obligations and fee for appraisal of applications for exemption in the settlement of competition cases	50% of the fee rate specified in Clause 2, Article 4 of Circular No. 58/2020/TT-BTC dated June 12, 2020 of the Minister of Finance on rates, collection, payment, management and use of fees for settlement of competition cases.
24	Fee for inspection of fire safety equipment	50% of the fee rates specified in Section I, Section II, Point 2, Section VI, Section VII, Section VIII, Section IX, Part A and Part B Fire safety issued together with the Circular No. 227/2016/TT-BTC dated November 11, 2016 of the Minister of Finance on rates, collection, payment, management and use of fee for inspection of fire safety equipment and 50% of the fee rates specified in Section III, Section IV, Section V, Point 1, Section VI, Part A, Article 1 of the Circular No. 112/2017/TT-BTC dated October 20, 2017 of the Minister of Finance on amendments to the Circular No. 227/2016/TT-BTC.
25	Fee for appraisal and approval of fire safety designs	50% of the fee rate specified in Article 5 of Circular No. 258/2016/TT-BTC dated November 11, 2016 of the Minister of Finance on collection, payment, management and use of fee for appraisal and approval of fire safety designs.
26	Fee for issuance of citizens identity card	50% of the charge rates specified in Clause 2, Article 4 of Circular No. 232/2016/TT-BTC dated

No.	Description of fee or charge	Rate
		November 11, 2016 of the Minister of Finance on rates, collection, payment, management and use of fee for issuance of citizen identity card.
27	Fee in the health sector	70% of the fee rates specified in Article 1 of Circular No. 11/2020/TT-BTC dated February 20, 2020 of the Minister of Finance amending and supplementing a number of articles of the Circular No. 278/2016/TT-BTC dated November 14, 2016 providing for the rates, collection, payment, management and use of fees in the health sector and 70% of the fee rates specified in Part II; Part III; Sections 2, 3, 5, 6, 7, 8 and 9 Part IV; Part V schedule of fees in the health sector issued together with Circular No. 278/2016/TT-BTC
28	<p>Road user fees collected from vehicles used for transport services by transport enterprises, transport cooperatives, and transport household businesses</p> <p>a) Motor vehicles used for passenger transportation (passenger cars, public buses)</p> <p>b) Trucks, special-use cars and tractors</p>	<p>70% of the fee rates specified at Points 1, 2, 3, 4 and 5, Section 1 of schedule of road user fees issued together with Circular No. 293/2016/TT-BTC dated November 15, 2016 of the Minister of Finance on rates, collection, payment, exemption, management and use of road user charges.</p> <p>90% of the fee rates specified at Points 2, 3, 4, 5, 6, 7 and 8, Section 1 of the schedule of road user fees issued together with Circular No. 293/2016/TT-BTC .</p>
29	Fee in food safety and hygiene	90% of the fee rates specified in the Tariff for food safety and hygiene issued together with Circular 75/2020/TT-BTC dated August 12, 2020 of the Minister of Finance on amendments to articles of Circular No. 279/2016/TT-BTC dated November 14, 2016 on rates, collection, payment, management and use of fee in food safety and hygiene.

a) For the road user fees collected from vehicles used for transport services by transport enterprises, transport cooperatives, and transport household businesses specified in item 28 above:

- In case a motor vehicle is changed from non-commercial purpose to commercial purpose during the effective period of this Circular, the time for applying the fee as prescribed in this Circular is from the date on which the vehicle is recorded in the inspection management program of the Vietnam Register as a commercial vehicle.

- If a motor vehicle has the fee paid according to the fee rate specified in Circular No. 293/2016/TT-BTC for the effective period of this Circular, the vehicle owner may offset the difference between the fee rate as prescribed in Circular No. 293/2016/TT-BTC and the fee rate specified in this Circular against the fee payable of the next period. The registry is responsible for offsetting the fees in the next period.

b) Circulars referred to in the above schedule are collectively referred to as original Circulars.

2. From July 1, 2021 onwards, the rates of fees and charges specified in the above schedule shall comply with the original Circulars.

3. In addition to the rates of fees and charges specified in the above schedule, the matters about scope, regulated entities; collection of fees and charges; cases of fee/charge exemption; declaration and payment of fees and charges; rates of fees and charges; management and use of fees and charges; receipts, public announcement of the collection of charges and fees and other relevant matters not specified in this Circular shall comply with the original Circulars; Law on Tax Administration and Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government on elaboration of the Law on Tax Administration.

Article 2. Entry into force

1. This Circular comes into force as of January 1, 2021 to June 30, 2021 inclusive.

2. If any legislative documents referred to in this Circular are amended, supplemented or replaced, the new documents shall prevail.

3. Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Finance for consideration./.

**PP. MINISTER
DEPUTY MINISTER**

(signed and sealed)

Vu Thi Mai

*This translation is made by **THƯ VIỆN PHÁP LUẬT** and for reference purposes only. Its copyright is owned by **THƯ VIỆN PHÁP LUẬT** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed.*