

No. 47/2021/TT-BTC

Hanoi, June 24, 2021

CIRCULAR**REGULATIONS ON RATES OF CERTAIN CHARGES AND FEES TO ASSIST AND RESOLVE DIFFICULTIES FOR ENTITIES IMPACTED BY COVID-19**

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;

To implement the Resolution No. 124/2020/QH14 dated November 11, 2020 of the National Assembly on the socio-economic development plan for 2021;

To implement the Resolution No. 01/NQ-CP dated January 1, 2021 of the Government on primary tasks and solutions to implement the Plan for Socio-Economic Development and State Budget Estimates in 2021, the Resolution No. 129/NQ-CP dated September 11, 2020 of the Government on the regular meeting in August 2020;

To implement the 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, 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 entities impacted by Covid-19.

Article 1. Rates of certain charges and fees to assist and resolve difficulties for entities impacted by Covid-19.

1. From July 1, 2021 to the end of December 31, 2021, the rates of a number of charges and fees are specified as follows:

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

No.	Description	Rate
2	a) Charge for issuance of license for establishment and operation of a bank	50% of the fee rates specified at Point a, Section 1 of the schedule of fee 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 fees 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.
	b) Charge for issuance of license for establishment and operation of a non-bank credit institution	50% of the fee rate specified in Point b, Section 1 of the schedule of fee rates specified in Clause 1, Article 4 of the Circular No. 150/2016/TT-BTC .
3	a) Charge for issuance of certificates of edibility for construction activities to organizations	50% of the fee 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 fees for issuance of construction operation licenses.
	b) Charge for issuance of certificates to practice construction activities to individuals	
4	a) Fee for appraisal of construction investment projects	50% of the fee rates specified in Section 1 of Schedule of fee rates for appraisal of construction investment projects, appraisal of basic design drawings issued together with 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.
	b) Fee for appraisal of basic design drawings	50% of the fee rates specified in Section 1 of Schedule of fee rates for appraisal of construction investment projects, appraisal of basic design drawings issued together with Circular No. 209/2016/TT-BTC.
5	a) Fee for appraisal of engineering design	50% of the fee rates specified in the Schedule of fee rates issued together with 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.
	b) Fee for appraisal of construction estimates	

No.	Description	Rate
6	a) Fee for assessment and issuance of an international tour business license, a domestic tour business license	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.
	b) Fee for assessment and issuance of a tour guide card	50% of the fee rate specified in Clause 2, Article 4 of Circular No. 33/2018/TT-BTC.
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 for assessment and licensing of exploration, exploitation and use of water resources; discharging wastewater into water sources and practicing underground water drilling 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 utilization and use of hydro-meteorological information and data	70% of the fee rates specified in the schedule of fee rates for utilization and use of hydro-meteorological information and data 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 items specified in points b and c below)	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.
	b) 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	Fee rates specified in point 20 Section I of schedule of charge and fee rates in securities sector issued together with Circular No. 272/2016/TT-BTC shall apply.

No.	Description	Rate
	securities investment companies	
	c) Fee for monitoring securities activities	Fee rates specified in point 2 Section II of schedule of charge and fee rates in securities sector issued together with Circular No. 272/2016/TT-BTC shall apply.
10	a) Fee for assessment of contents of non-commercial documents for the issuance of publishing licenses	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.
	b) Charge for issuance of licenses for import of non-commercial publications	50% of the fee rate specified in Clause 2, Article 4 of Circular No. 214/2016/TT-BTC .
	c) Registration charge for importing commercial publications	50% of the fee rate specified in Clause 3, Article 4 of Circular No. 214/2016/TT-BTC .
11	a) Fee for appraisal of goods and services subject to restrictions in trade sector; fee for appraisal of goods and services subject to conditions in trade sector for organizations and enterprises; fee for appraisal of goods and services subject to conditions in trade sector for household businesses and individuals	
	a.1) In central-affiliated cities and provincial cities or towns	50% of the fee rates specified in points a, b, c Clause 1, Article 4 of the Circular No. 168/2016/TT-BTC 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.
	a.2) In other areas	50% of the respective fee rates specified at Point a.1 of the item 11.

No.	Description	Rate
	b) Charge for the issuance of a license to establish a mercantile exchange	
	b.1) In central-affiliated cities and provincial cities or towns	50% of the fee rate specified in point d Clause 1, Article 4 of Circular No. 168/2016/TT-BTC.
	b.2) In other areas	50% of the respective fee rates specified at Point a.1 of item 11.
12	Fee for registration (confirmation) to use foreign barcode codes	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	Charges of entry into and exit from airports and airfields for foreign flights to Vietnamese 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.
	Customs fees	90% of the fee and charge rates specified in Clause 2, Article 4 of Circular No. 194/2016/TT-BTC .
16	a) 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 VI Part A of schedule of fee and charge rates to be applicable to Section VI Part A of schedule of fee and	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	Rate
	charge rates in the aviation sector issued together with Circular No. 193/2016/TT-BTC)	
	b) Fee for registration of secured transactions for aircraft (except for the fee item No. 4 in Section VIII Part A of schedule of fee and charge rates to be applicable to Section VI Part A of schedule of fee and charge rates in the aviation sector issued together with Circular No. 193/2016/TT-BTC)	80% of the respective fee rates specified in section VIII, Part A of schedule of charge and fee rates in aviation sector issued together with Circular No. 193/2016/TT-BTC.
17	a) Fee for registration of secured transactions	80% of the fee rates specified at Points a, b and d Section 1 of the schedule of fee rates in 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 (Circular No. 202/2016/TT-BTC) and 80% of the fee rates prescribed fee rate Point c and dd Section 1 of the schedule of fee rates in 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.
	b) Fee for disclosure of secured transactions with collateral being movable property (except aircraft), seagoing ships	80% of the fee rates specified in Section 2 of the schedule of fee rates specified in Article 4 of the Circular No. 202/2016/TT-BTC .
18	Fee for assessment of business conditions in inspection of occupational safety; training of occupational safety and sanitation	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, management and use of fee for assessment of business conditions in inspection of occupational safety; training of occupational safety and sanitation.
19	a) Charge for the issuance of an operation license to send workers abroad for a definite term	50% of the fee 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

No.	Description	Rate
		fee for verifying papers and documents, charge for the issuance of an operation license to send workers abroad for a definite term.
	b) Fee for verifying papers and documents at the request of a domestic organization or individual	50% of the fee rates specified in Section 3 of the schedule of fee rates specified in Article 4 of the Circular No. 259/2016/TT-BTC .
20	a) Charge for issuance of protection certificates, certificates of registration of industrial property rights transfer contracts	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.
	b) Charge for filing applications for registration of IP rights protection	50% of the fee rates specified at Point 2, 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.
	c) Charge for issuance of certificates to practice as industrial property representatives, announcement and registration of industrial property representatives	50% 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.
	<p>d) Fee for plant variety protection:</p> <ul style="list-style-type: none"> - Maintenance of the effectiveness of plant variety protection certificate: The plant variety protection certificate remains valid from the 1st year to the 3rd year; from the 4th year to the 6th year; from the 7th year to the 9th year - Maintenance of the effectiveness of plant variety protection certificate: from the 10th year to the 15th year; from the 16th year to the end of the validity period of the protection certificate 	<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.</p> <p>70% 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.</p>

No.	Description	Rate
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 rates, collection, payment, management and use of fees and charges in the sector of exit, entry, transit, and residence in Vietnam.
22	a) Charge for issuance of licenses to manage firecrackers	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.
	b) Charge for issuance of licenses to manage weapons, explosives and combat gears	80% of the fee rates specified in Section IV of the schedule of fee rates specified in Article 1 of the Circular No. 23/2019/TT-BTC.
23	a) Fee for settlement of independent claims of persons with related interests and obligations	50% of the fee rates specified in point a 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.
	b) Fee for appraisal of applications for exemption in the settlement of competition cases	50% of the fee rate specified in point b Clause 2, Article 4 of Circular No. 58/2020/TT-BTC .
24	Fee for inspection of fire safety equipment	50% of the fee rate specified in schedule of fire safety and firefighting equipment issued together with Circular No. 02/2021/TT-BTC dated January 8, 2021 of the Minister of Finance on collection, payment, management and use of fee for appraisal and approval of fire safety designs.
25	Fee for appraisal and approval of fire safety designs	50% of the fee rate specified in Article 5 and schedule of fire safety and firefighting equipment issued together with 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 citizen's identity card	50% of the charge rates specified in Clause 2, Article 4 of Circular No. 232/2016/TT-BTC dated November 11, 2016 of the Minister of Finance on

No.	Description	Rate
		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 on amendments to 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 Section II; Section III; points 2, 3, 5, 6, 7, 8 and 9 Section IV; Section V of the schedule of fees in the health sector issued together with Circular No. 278/2016/TT-BTC .
28	Road user fees collected from vehicles used for transport services by transport enterprises, transport cooperatives, and transport household businesses	
	a) Motor vehicles used for passenger transportation (passenger cars, public buses)	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.
	b) Trucks, special-use cars and tractors	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 .
29	Fee in food safety and hygiene	90% of the fee rates specified in the schedule of fees 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.
30	Fee for appraisal of conditional business in the field of feed, environmental treatment and improvement products used in aquaculture	90% of the fee rates specified in point 3 Section II of the schedule of fee and charge rates in the field of control of material quality in aquaculture issued together with Circular No. 284/2016/TT-BTC dated November 14, 2016 of the Ministry of Finance on fees and charges in the field of control of material quality in aquaculture.

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 cycle.

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

2. From January 1, 2022 onwards, the rates of fees and charges specified in the above schedule shall comply with the original Circulars and supplemental or replacing Circulars (if any).

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 July 1, 2021 to December 31, 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

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