

No. 193/2010/TT-BTC

Hanoi, December 02, 2010

CIRCULAR

GUIDING THE COLLECTION, REMITTANCE, MANAGEMENT AND USE OF CHARGES FOR EVALUATION OF SECURITY AND ORDER CONDITIONS; CHARGES FOR EXAMINATION AND GRANT OF SECURITY GUARD CERTIFICATES; FEES FOR GRANT OF CERTIFICATES OF REGISTRATION OF SPECIMEN SEALS; FEES FOR GRANT OF PERMITS FOR TAKING FIREWORKS INTO AND OUT OF VIETNAM; AND FEES FOR GRANT OF PERMITS FOR MANAGEMENT OF WEAPONS, EXPLOSIVES AND SUPPORTIVE TOOLS

Pursuant to the Government's Decree No. 57/ 2002/ND-CP of June 3, 2002, detailing the Ordinance on Charges and Fees, and Decree No. 24/2006/ND-CP of March 6, 2006, amending and supplementing a number of articles of Decree No. 57/2002/ND-CP of June 3, 2002;

Pursuant to the Government's Decree No. 47/ ND-CP of August 12, 1996, on the management of weapons, explosives and supportive tools;

Pursuant to the Government's Decree No. 52/ 2008/ND-CP of April 22, 2008, providing for the provision of security services;

Pursuant to the Government's Decree No. 58/ 2001/ND-CP of August 24, 2001, on the management and use of seals, and Decree No. 31/2009/ND-CP of April 1, 2009, amending and supplementing a number of articles of Decree No. 58/2001/ND-CP of August 24, 2001;

Pursuant to the Government's Decree No. 36/ 2009/ND-CP of April 15, 2009, on the management and use of firecrackers;

Pursuant to the Government's Decree No. 39/ 2009/ND-CP of April 23, 2009, on industrial explosives;

Pursuant to the Government's Decree No. 72/ 2009/ND-CP of September 3, 2009, providing for security and order conditions for a number of conditional business lines;

Pursuant to the Government's Decree No. 107/2009/ND-CP of November 26, 2009, on trading of liquefied petroleum gas;

Pursuant to the Government's Decree No. 109/2009/ND-CP of December 1, 2009, on the signal of priority vehicles;

Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

The Ministry of Finance guides charges for evaluation of security and order conditions; charges for examination and grant of security guard certificates; fees for grant of certificates of registration of specimen seals; fees for grant of permits for taking fireworks into and out of Vietnam; and fees for grant of permits for management of weapons, explosives and supportive tools as follows:

Article 1. Scope of regulation

This Circular guides the collection, remittance, management and use of charges for evaluation of security and order conditions; charges for examination and grant of security guard certificates; fees for grant of certificates of registration of specimen seals; fees for grant of permits for taking fireworks into and out of Vietnam; and fees for grant of permits for management of weapons, explosives and supportive tools.

Article 2. Charge and fee payers

1. Organizations and individuals when having their conditions evaluated by competent public security agencies for the grant of certificates of satisfaction of security and order conditions for a number of business lines according to law shall pay a charge for evaluation of security and order conditions; individuals when being examined by competent state agencies for the grant of security guard certificates shall pay a charge for examination and grant of security guard certificates.

Agencies and organizations when being granted a certificate of registration of specimen seal by a competent public security agency shall pay a fee for grant of certificates of registration of specimen seals; when being granted a permit for taking fireworks into or out of Vietnam shall pay a fee for grant of permits for taking fireworks into or out of Vietnam; and when being granted a permit for using, transporting, purchasing, bringing along or repairing weapons, explosives and supportive tools shall pay a fee for grant of permits for management of weapons, explosives and supportive tools.

Organizations and individuals when being granted a permit for management of weapons, explosives and supportive tools shall pay a fee for grant of permits for management of weapons, explosives and supportive tools.

2. The following entities are not required to pay fees for grant of permits for management of weapons, explosives and supportive tools:

Organizations and units of the People's Police forces, communal police, security forces of residential areas and commune-level mass organizations engaged in security and order protection which are permitted to use weapons and supportive tools for fighting and protecting national security and social order and safety;

Organizations and individuals of the regular army, border guard force, marine police force, local army and militia and self-defense force.

Bodyguards of heads of State and Government and persons who are permitted by the Prime Minister to bring weapons into or out of Vietnam for self-defense or security purposes.

Article 3. Charge and fee rates

The rates of charges for evaluation of security and order conditions; charges for examination and grant of security guard certificates; fees for grant of certificates of registration of specimen seals; fees for grant of permits for taking fireworks into and out of Vietnam; and fees for grant of permits for management of weapons, explosives and supportive tools are specified in the charge and fee tariff issued together with this Circular.

Article 4. Charge and fee collection, remittance, management and use

1. Public security agencies that collect charges and fees shall:

a/ Publicly post up charge and fee rates at their offices;

b/ When collecting charges and fees, hand over to charge and fee payers receipts issued by the Ministry of Finance (the General Department of Taxation). Receipts shall be provided at the Tax Departments of the localities where the charge- and fee-collecting agencies are headquartered and managed and used according to regulations of the Ministry of Finance;

c/ Open charge and fee custody accounts at state treasuries of localities where they are headquartered; weekly, list and deposit the collected charge and fee amounts into state treasury accounts according to current financial regimes.

d/ Register, declare and remit collected charge and fee amounts to tax offices of the localities where they are headquartered; make payment and finalize charge and fee receipts and finalize the collected charge and fee amounts with their management agencies under the Finance Ministry's Circular No. 63/2002/TT-BTC of July 24, 2002. guiding the law on charges and fees, and Circular No. 45/2006/TT-BTC of May 25, 2006. amending and supplementing Circular No. 63/2002/TT-BTC of July 24, 2002.

2. Charge- and fee-collecting agencies may retain 90% of the collected charge amount and 30% of the collected fee amount to cover expenses for collection of charges for evaluation of security and order conditions: charges for examination and grant of security guard certificates; fees for grant of certificates of registration of specimen seals; fees for grant of permits for taking fireworks into and out of Vietnam; and fees for grant of permits for using, transporting, purchasing, bringing along and repairing weapons, explosives and supportive tools, according to the following breakdown:

a/ Payments to individuals personally engaged in the evaluation and examination and charge and fee collection, including salaries, wages, salary-based allowances and contributions (health insurance and social insurance premiums and trade union dues), except salaries of cadres and civil servants salaried by the state budget under regulations;

b/ Expenses for the evaluation, examination and charge and fee collection, such as stationery, office supplies, communication, electricity, water, and work-trip allowances (travel and accommodation expenses) according to current criteria and norms;

c/ Expenses for regular repair and overhaul of assets, machinery and equipment in direct service of the evaluation, examination and charge and fee collection; depreciation of fixed assets used for the evaluation and charge and fee collection. In case these fixed assets are also used for state management or production and business activities other than charge and fee collection, these expenses may be allocated based on the proportion of the time of using fixed assets for each activity to the total time of using fixed assets or the proportion of turnover from charge and fee collection to total turnover;

d/ Expenses for procurement of supplies and materials and other expenses directly related to the evaluation and charge and fee collection;

e/ Expenses for rewards and welfare benefits for officials and employees personally engaged in the evaluation, examination and charge and fee collection at an average annual per-capita

level not exceeding 3 months" actually paid salary if the revenue in a year is higher than that in the previous year, or 2 months' actually paid salary if the revenue in a year is lower than or equal to that in the previous year, after paying all the expenses specified at Points a, b, c and d of this Clause.

Annually, charge- and fee-collecting agencies shall make and send revenue and expenditure estimates to their superior management agencies, finance and tax agencies of the same level and state treasuries at which they open charge and fee custody accounts for the latter to control spending items according to current regulations and this Circular and finalize revenues and expenditures as actually made. After making finalization according to regulations, charge and fee amounts not yet spent in the year may be carried forward to the subsequent year for spending according to regulations.

3. After making deductions at the level prescribed in Clause 2 above, the remainder (10% of the collected charge amount and 70% of the collected fee amount) of the collected charge and fee amounts must be remitted into the state budget according to the corresponding chapter, category, clause, item and sub-item of the current State Budget Index.

Article 5. Organization of implementation

1. This Circular takes effect 45 days from the date of its signing. This Circular replaces the Finance Minister's Decision No. 19/2001/QĐ-BTC of March 28, 2001, providing the rates of fees for grant of permits for use, transportation, purchase and repair of weapons, explosives and supportive tools; the Finance Ministry's Circular No. 78/2002/TT-BTC of September 11, 2002, providing for the collection, remittance and management and use of fees for grant of certificates of satisfaction of security and order conditions for the provision of security services and fees for grant of certificates of registration of specimen seals, and Circular No. 124/2003/ TT-BTC of December 18, 2003, providing for the collection and remittance of charges for evaluation of conditional businesses in the security sector.

2. Charges for evaluation of security and order conditions for business lines subject to security and order conditions prescribed by the Government comply with this Circular.

3. Other matters related to the collection, remittance, management and use of charges and fees and publicity of the charge and fee collection regime which are not guided in this Circular comply with the Finance Ministry's Circular No. 60/2007 AT-BTC of June 14, 2007, guiding a number of articles of the Tax Administration Law and the Government's Decree No. 85/2007/ND-CP of May 25, 2007, detailing a number of articles of the Tax Administration Law; and Circular No. 157/2009/TT-BTC of August 6, 2009, amending and supplementing Circular No. 60/2007/TT-BTC of June 14, 2007.

4. Any problems arising in the process of implementation should be promptly reported to the Ministry of Finance for study and settlement.

**FOR THE MINISTER OF FINANCE
DEPUTY MINISTER**

Do Hoang Anh Tuan

CHARGE AND FEE RATE TARIFF

(Issued together with Circular No. 193/2010/TT-BTC of December 2, 2010)

No.	List	Unit of calculation	Rate (VND)
I	Charge for evaluation of security and order conditions	Time	300.000
II	Charge for examination for grant of security guard certificates	Time	20,000
III	Fee for grant of certificates of specimen seals	Certificate	50,000
IV	Fee for grant of permits for taking fireworks into and out of Vietnam	Permit	150,000
V	Fee for grant of permits for management of weapons, explosives and supportive tools:		
1	Permits for use of military weapons, sports weapons and supportive tools	Permit	10,000
2	Permits for use of hunting guns	Permit	100,000
5	Permits for transportation of weapons or supportive tools	Permit	100,000
4	Permits for transportation of explosives: - Less than 5 tons - Between 5 and 15 tons - More than 15 tons	Permit	50,000 100,000 150.000
5	Permits for purchase of military weapons and supportive tools	Gun/tool	10,000
6	Permits for purchase of hunting guns	Gun	50,000
7	Permits for bringing along military weapons, sports weapons, rudimentary weapons and supportive tools	Gun/tool	10,000
8	Permits for bringing alone hunting guns	Gun	100.000
9	Permits for bringing along bullets: - Less than 500 bullets - Between 500 and 5,000 bullets - More than 5.000 bullets	Permit	50,000 100,000 150,000
10	Permits for bringing along bullet cases or detonators: - Less than 500 bullet cases or detonators	Permit	20,000

	- Between 500 and 5.000 bullet cases or detonators		50.000
	- More than 5.000 bullet cases or detonators		150,000
11	Permits for bringing along accessories of military weapons, sports weapons, hunting guns or supportive tools	Accessory	500
12	Permits for repairing military weapons, sports weapons, hunting guns or supportive tools	Gun/piece	10,000