

THE MINISTRY OF FINANCE

**Circular No. 180/2011/TT-BTC of December 14, 2011, on rates, collection, remittance, management and use of charges and fees in crop production and forest tree varieties**

*Pursuant to August 18, 2001 Ordinance No. 38/2001/UBTVQH10 on Charges and Fees;*

*Pursuant to March 24, 2004 Ordinance No. 15/2004/PL-UBTVQH11 on Plant Varieties;*

*Pursuant to the Government's Decree No. 57/2002/ND-CP of June 3, 2002, detailing the Ordinance on Charges and Fees; 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. 127/2007/ND-CP of August 1, 2007, detailing a number of articles of the Law on Standards and Technical Regulations;*

*Pursuant to the Government's Decree No. 132/2008/ND-CP of December 31, 2008, detailing a number of articles of the Law on Product and Goods Quality;*

*Pursuant to the Government's Decree No. 88/2010/ND-CP of August 16, 2010, detailing and guiding a number of articles of the Intellectual Property Law and the Law Amending and Supplementing a Number of Articles of the Intellectual Property Law regarding rights to*

*plant varieties;*

*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;*

*After obtaining opinions of the Ministry of Agriculture and Rural Development in Official Letter No. 2670/BNN-TC of September 16, 2011,*

*The Ministry of Finance provides rates, collection, remittance, management and use of charges and fees in crop production and forest tree varieties as follows:*

**Article 1. Charge and fee payers.**

Vietnamese and foreign organizations and individuals requesting state management agencies in writing, or organizations and individuals assigned by competent agencies, to test, recognize and protect plant varieties or provide these services; and conduct examination, sampling, testing and quality certification in crop production and forest tree varieties, shall pay charges and fees under this Circular.

**Article 2. Charge and fee rates**

The rates of charges and fees in crop production and forest tree varieties are provided in the Table of charges and fees in crop production and forest tree varieties attached to this Circular.

**Article 3. Collection, remittance, management and use of charges and fees**

1. State management agencies of crop production and forest tree varieties and organizations and individuals assigned by competent agencies shall collect, remit, manage and use charges and fees in crop production and forest tree varieties under this Circular.

2. Payers shall pay once all required charges and fees when submitting applications or dossiers of request.

3. Charge and fee collecting agencies may keep 80% of collected amounts to cover charge and fee collection work and shall remit the remaining 20% into the state budget according to corresponding chapters, categories, sections, items and sub-items of the current state budget revenue index.

4. Other matters related to the collection, remittance, management and use of charges and fee and publicity of collection and remittance regulations covered by this Circular comply with the Finance Ministry's Circular No. 63/2002/TT-BTC of July 24, 2002, guiding the law on charges and fees; Circular No. 45/2006/TT-BTC of May 25, 2006, amending and supplementing Circular

No. 63/2002/TT-BTC of July 24, 2002; Circular No. 28/2011/TT-BTC of February 28, 2011, guiding a number of articles of the Tax Administration Law and guiding the Government's Decrees No. 85/2007/ND-CP of May 25, 2007, and No. 106/2010/ND-CP of October 28, 2010.

#### Article 4. Organization of implementation

1. This Circular takes effect on February 1, 2012, and replaces the Finance Minister's Decision No. 11/2008/QĐ-BTC of February 19, 2008, on rates, collection, remittance, management and use of charges and fees in plant varieties, and Decision No. 482/QĐ-BTC of March 21, 2008, correcting Decision No. 11/2008/QĐ-BTC of February 19, 2008.

2. Any problems arising in the course of implementation should be promptly reported to the Ministry of Finance for study and guidance.-

*For the Minister of Finance*  
Deputy Minister  
VU THI MAI

#### Table of charges and fees in crop production and forest tree varieties

(Attached to the Finance Ministry's Circular No. 180/2011/TT-BTC of December 14, 2011)

##### Appendix 1. Fees in crop production and forest tree varieties

No.	Fee	Unit of calculation	Rate (VND)
<b>I</b>	<b>Fees on agricultural plant varieties and fertilizer</b>		
1	Grant of license for export or import of agricultural plant varieties or gene sources	license	100.000

2	Grant of certificate of prototypal plant or prototypal garden	certificate	100,000
3	Grant of certificate of laboratory or organization for certification of plant varieties, fertilizer and plant products	certificate	100,000
4	Grant of license for fertilizer export or import	license	100,000
<b>II</b>	<b>Fees on forest tree varieties</b>		
1	Grant of license for export or import of forest tree varieties or gene sources	license	100,000
2	Grant of certificate of new forest tree variety	certificate	100,000
3	Grant of certificate of origin of seed batch	certificate	100,000
<b>III</b>	<b>Fees on plant variety protection</b>		
1	Grant of duplicate of plant variety protection title	title	350,000
2	Modification or re-grant of plant variety protection title	title	100,000
3	Consideration for entitlement of preemptive right	time	250,000
4	Registration of contract on transfer of rights to protected plant varieties	time	250,000
5	Grant of certificate of right representation service provision for plant varieties	person/time	100,000
6	Grant of card of examiner of rights to plant varieties	person/time	100,000
7	Registration, modification of information on plant variety right representation service provider; re-grant of certificate of plant variety right representation service provision	organization/time	100,000
8	Grant, re-grant, modification of certificate of plant variety right examination organization; re-grant of examiner card	organization/time	100,000

**Appendix 2. Charges in crop production and forest tree varieties**

No.	Charge	Unit of calculation	Rate (VND)
<b>I</b>	<b>Charges on plant varieties</b>		
<b>A</b>	<b>Agricultural plant varieties</b>		
1	DUS (distinctness, uniformity, satiability) testing		
	- DUS testing for seasonal plant varieties (short-term plants)	variety	8,300,000
	- DUS testing for annual crop varieties	variety	11,000,000
	- DUS testing for perennial crop varieties	variety	24,000,000
	- DUS testing by the author		50% of testing charge rate
2	VCU (value for cultivation and use) testing for seasonal plant varieties (rice, maize, peanut, soya)	variety/crop/ point	1,275,000
3	Examination of G1 strain of short-term crop		
	- 5 strains or less		1,800,000
	- From the 21 <sup>st</sup> to the 50 <sup>th</sup> strain	strain	75,000
	- From the 51 <sup>st</sup> to the 100 <sup>th</sup> strain	strain	45,000
	- From the 101 <sup>st</sup> strain on	strain	50,000
4	Examination of G2 strain of short-term crop		
	- 5 strains or less		1,800,000
	- From the 6 <sup>th</sup> to the 10 <sup>th</sup> strain	strain	270,000
	- From the 11 <sup>th</sup> to the 20 <sup>th</sup> strain	strain	165,000
	- From the 21 <sup>st</sup> to the 30 <sup>th</sup> strain	strain	120,000
	- From the 31 <sup>st</sup> on	strain	100,000
5	Examination of short-term crop field (purebred):		
	- 5 hectares or less	point	1,050,000
	- More than 5 hectares	hectare	215,000
6	Examination of short-term crop field (crossbred):		
	- 5 hectares or less	point	1,500,000

	- More than 5 hectares	hectare	300,000
7	Strain sampling		
	- 2 samples or less/point	point	600,000
	- 3 samples or more/point	sample	225,000
8	Sample testing of breed seeds and tubers of agricultural plant varieties		
	- All criteria on seed	sample	450,000
	- 1 criterion on seed	sample	225,000
	- Breed tuber testing: with virus testing	sample	800,000
	- Breed tuber testing: without virus testing	sample	300,000
9	Post- and pre-testing of short-term crop varieties		
10	- Pre-basic parent strain	sample	1,050,000
	- Basic, certified, F1 strain	sample	725,000
11	Industrial and perennial fruit trees		
	- Appraisal and recognition of prototypal plants	plant	2,000,000
	- Appraisal and re-recognition of prototypal plants	plant	1,400,000
	- Appraisal and recognition of prototypal gardens	garden	500,000
	- Appraisal and re-recognition of prototypal gardens	strain	350,000
	- Examination of seedlings, except tea	1,000 plants	400,000
	- Examination of tea seedlings	1,000 plants	50,000
12	Council for recognition of new agricultural plant varieties	variety	4,500,000
13	Appraisal for appointment of VCU testing establishments	time	10,000,000
<b>B</b>	<b>Forest tree varieties</b>		
1	Council for recognition of new forest tree varieties	variety	4,500,000
2	Recognition of dominant trees	tree	450,000
3	Recognition of prototypal gardens	strain	1,000,000

4	Appraisal for re-recognition of prototypal gardens	strain	475,000
5	Recognition of used forest estates	strain	750,000
6	Recognition of breed forests, seedling nurseries	forest, nursery	2,750,000
7	Recognition of origin of seed batches	batch	750,000
<b>II</b>	<b>Charges for plant variety protection</b>		
1	Appraisal of applications	time	2,000,000
2	For re-appraisal of the application at an applicant's request, the applicant shall pay 50% of the charge of the first time	time	1,000,000
3	Maintenance of effect of plant variety protection title		
	- From the 1 <sup>st</sup> to the 3 <sup>rd</sup> year	variety/year	3,000,000
	- From the 4 <sup>th</sup> to the 6 <sup>th</sup> year	variety/year	5,000,000
	- From the 7 <sup>th</sup> to the 9 <sup>th</sup> year	variety/year	7,000,000
	- From the 10 <sup>th</sup> to the 15 <sup>th</sup> year	variety/year	10,000,000
	- From the 16 <sup>th</sup> year to the time the plant variety protection title expires	variety/year	20,000,000
4	Appraisal of request for restoration of validity of plant variety protection title	application	1,200,000
<b>III</b>	<b>Charges for recognition (appointment), supervision of laboratories and certification organizations in crop production</b>		
1	Inter-section testing	laboratory/ time	4,500,000
2	Appointment and supervision of laboratories and certification organizations		
	- Appointment	laboratory, organization/time	15,000,000
	- Supervision	laboratory, organization/time	7,500,000