

**THE MINISTRY OF
FINANCE OF VIETNAM**

No. 12/2024/TT-BTC

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, February 05, 2024

CIRCULAR

**PRESCRIBING FEES FOR PROCESSING OF APPLICATIONS FOR CERTIFICATE
OF BIOSAFETY IN GENETIC MODIFICATION, COLLECTION, PAYMENT,
TRANSFER, MANAGEMENT AND USE THEREOF**

Pursuant to the Law on Fees and Charges dated November 25, 2015;

Pursuant to the Law on State Budget dated June 25, 2015;

Pursuant to the Law on Tax Administration dated June 13, 2019;

Pursuant to the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 elaborating and providing guidelines for implementation of the Law on Fees and Charges; the Government's Decree No. 82/2023/ND-CP dated November 28, 2023 providing amendments to the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 elaborating and providing guidelines for implementation of the Law on Fees and Charges;

Pursuant to the Government's Decree No. 69/2010/ND-CP dated June 21, 2010 prescribing biosafety of genetically modified organisms, genetic specimens and products of genetically modified organisms; the Government's Decree No. 108/2011/ND-CP dated November 30, 2011 providing amendments to the Government's Decree No. 69/2010/ND-CP dated June 21, 2010 prescribing biosafety of genetically modified organisms, genetic specimens and products of genetically modified organisms; the Government's Decree No. 118/2020/ND-CP dated October 02, 2020 providing amendments to the Government's Decree No. 69/2010/ND-CP dated June 21, 2010 prescribing biosafety of genetically modified organisms, genetic specimens and products of genetically modified organisms;

Pursuant to the Government's Decree No. 126/2020/ND-CP dated October 19, 2020 on elaboration of the Law on Tax Administration; the Government's Decree No. 91/2022/ND-CP dated October 30, 2022 providing amendments to the Decree No. 126/2020/ND-CP dated October 19, 2020 on elaboration of the Law on Tax Administration;

Pursuant to the Government's Decree No. 11/2020/ND-CP dated January 20, 2020 prescribing administrative procedures for state treasury operations; the Government's Decree No. 123/2020/ND-CP dated October 19, 2020 prescribing invoices and records;

Pursuant to the Government's Decree No. 14/2023/ND-CP dated April 20, 2023 defining functions, tasks, powers and organizational structure of the Ministry of Finance of Vietnam;

At the request of the Director General of Department for Management and Monitoring of Taxes, Fees and Charges-related Policies;

The Minister of Finance of Vietnam promulgates a Circular prescribing fees for processing of applications for certificate of biosafety in genetic modification, collection, payment, transfer, management and use thereof.

Article 1. Scope and regulated entities

1. This Circular introduces regulations on fees for processing of applications for certificate of biosafety in genetic modification (applications for certificate of biosafety of genetically modified crops), collection, payment, transfer, management and use thereof.
2. This Circular applies to payers; collectors; other organizations and individuals involving in collection, payment, transfer, management and use of fees for processing of applications for certificate of biosafety of genetically modified crops.

Article 2. Payers

Payers are organizations or individuals that submit their applications for certificate of biosafety of genetically modified crops to the competent authorities defined in Article 23 of the Government's Decree No. 69/2010/ND-CP dated June 21, 2010.

Article 3. Collectors

Collectors under this Circular include the Ministry of Natural Resources and Environment of Vietnam or regulatory authorities affiliated to the Ministry of Natural Resources and Environment of Vietnam that are assigned to process applications for certificate of biosafety of genetically modified crops as prescribed by laws.

Article 4. Fees

The fee for processing each application for certificate of biosafety of genetically modified crops shall be VND 70.000.000.

Article 5. Declaration and payment/transfer of collected fees

1. Within 05 days from the receipt of a written notice of valid application from the competent authority receiving the application, the payer shall pay the prescribed fee adopting the payment form prescribed in the Circular No. 74/2022/TT-BTC dated December 22, 2022 of the Minister of Finance of Vietnam.

2. Each collector shall transfer total amount of fees collected in the previous month to its dedicated account opened at the State Treasury by the 05th each month. Collectors shall declare, collect, transfer and make statements of collected fees in accordance with the provisions of the Circular No. 74/2022/TT-BTC.

Article 6. Management and use of fees

1. Each collector may retain 80% of total collected fees to cover its expenses incurred during application processing and fee collection as prescribed in clause 4 Article 1 of the Government's Decree No. 82/2023/ND-CP dated November 28, 2023, and shall transfer the remaining amount equaling 20% of total collected fees to state budget according to corresponding chapter, section and sub-section in the list of state budget entries.

2. The collector that is a regulatory authority ineligible for use of a pre-determined amount of collected fees to cover its operating expenses as prescribed in clause 3 Article 1 of the Government's Decree No. 82/2023/ND-CP must transfer total amount of collected fees to the state budget. Expenses incurred during application processing and fee collection shall be covered by state budget-derived fund which is included in the collector's cost estimate under policies and levels of state budget expenditures as per laws.

Article 7. Implementation

1. This Circular comes into force from March 21, 2024.

2. This Circular:

a) supersedes the Circular No. 186/2016/TT-BTC dated November 08, 2016 of the Minister of Finance of Vietnam.

b) abrogates Article 2 of the Circular No. 55/2018/TT-BTC dated June 25, 2018 of the Minister of Finance of Vietnam.

3. Other contents concerning the collection, payment, transfer, management and use of fees, fee receipts, and disclosure of fee collection regimes which are not mentioned in this Circular shall comply with the provisions of the Law on Fees and Charges, the Government's Decree No. 120/2016/ND-CP dated August 23, 2016, the Government's Decree No. 82/2023/ND-CP, the Law on Tax Administration, the Government's Decree No. 126/2020/ND-CP dated October 19, 2020, the Government's Decree No. 91/2022/ND-CP dated October 30, 2022, the Government's Decree No. 11/2020/ND-CP dated January 20, 2020, the Government's Decree No. 123/2020/ND-CP dated October 19, 2020, and the Circular No. 78/2021/TT-BTC dated September 17, 2021 of the Minister of Finance of Vietnam.

4. If any documents referred to in this Circular are amended, supplemented or superseded, the new ones shall apply.

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

**PP. MINISTER
DEPUTY MINISTER**

Cao Anh Tuan

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