

**MINISTRY OF FINANCE
OF VIETNAM**

No. 10/2024/TT-BTC

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Hanoi, February 05, 2024

CIRCULAR

**FEES FOR INSPECTION AND EVALUATION OF MINERAL RESERVES,
CHARGES FOR ISSUING MINERAL OPERATION PERMIT AND COLLECTION,
SUBMISSION, MANAGEMENT, AND USE THEREOF**

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

Pursuant to the Law on Minerals dated November 17, 2010;

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

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

Pursuant to Decree No. 120/2016/ND-CP dated August 23, 2016 of the Government elaborating the Law on Fees and Charges; Decree No. 82/2023/ND-CP dated November 28, 2023 of the Government on amendment to Decree No. 120/2016/ND-CP;

Pursuant to Decree No. 158/2016/ND-CP dated November 29, 2016 of the Government elaborating the Law on Minerals;

Pursuant to Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government elaborating the Law on Tax Administration; Decree No. 91/2022/ND-CP dated October 30, 2022 of the Government on amendment to Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government elaborating the Law on Tax Administration;

Pursuant to Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government on administrative procedures in the State Treasury; Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government on invoices and instruments;

Pursuant to Decree No. 14/2023/ND-CP dated April 20, 2023 of the Government on functions, tasks, powers, and organizational structures of Ministry of Finance;

At request of Director of Department of Tax Policy;

The Minister of Finance promulgates Circular on fees for inspection and evaluation of mineral reserves, charges for issuing mineral operation permit and collection, submission, management, and use thereof.

Article 1. Scope and regulated entities

1. This Circular prescribes fees for inspection and evaluation of mineral reserves, charges for issuing mineral operation permit and collection, submission, management, and use thereof.
2. This Circular applies to payers; collectors; other organizations and individuals related to the collection, payment, management, and use of fees for inspection and evaluation of mineral reserves, charges for issuing mineral operation permit.

Article 2. Payers

1. Charge payers under this Circular are organizations and individuals obtaining license to conduct mineral operations issued by state authority in accordance with mineral laws.
2. Fee payers under this Circular are organizations and individuals applying for approval of mineral reserves to competent state authority entitled to appraising and approving reserves under mineral exploration reports in accordance with mineral laws.

Article 3. Collectors

1. Charge collectors under this Circular are competent state authority entitled to issuing license to conduct mineral operations in accordance with mineral laws.
2. Fee collectors under this Circular are competent state authority entitled to appraising, approving reserves under mineral exploration reports in accordance with mineral laws.

Article 4. Fees and charges

Fees for inspection and evaluation of mineral reserves and charges for issuance of license to conduct mineral operations are specified under Schedule of fees and charges under Circular.

Article 5. Declaration, collection, and payment of fees and charges

1. Fee, charge payers shall pay charges upon obtaining license to conduct mineral operations, fees at request of fee collectors; fees and charges to fee, charge collectors in accordance with Circular No. 74/2022/TT-BTC dated December 22, 2022 of Minister of Finance on method, deadline for collecting, paying, declaring fees and charges within jurisdiction of Ministry of Finance.
2. By the 5th of each month, fee collectors shall transfer all fees collected in the previous month to waiting accounts opened at the State Treasury. Fee, charge collectors shall declare, collect, and submit fees and charges in accordance with Circular No. 74/2022/TT-BTC.

Article 6. Fee management and use

1. Fee collectors may retain 70% of collected fees to cover expenditure on service provision and fee collection in accordance with Clause 4 Article 1 of Decree No. 82/2023/ND-CP dated November 28, 2023 of the Government on amendment to Decree No. 120/2016/ND-CP dated August 23, 2016 elaborating the Law on Fees and Charges and shall submit 30% of collected fees to the state budget.

2. If fee collectors are state authority that are not allowed to source operating expenditure from revenue sources in accordance with Clause 3 Article 1 of Decree No. 82/2023/ND-CP, fee collector shall submit collected fees in their entirety to the state budget. Expenditure on inspection and fee collection shall be allocated by the state budget in estimates of fee collectors within state budget expenditure regulations as per the law.

Article 7. Implementation

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

2. This Circular replaces:

a) Circular No. 191/2016/TT-BTC dated November 8, 2016 of the Minister of Finance.

b) Circular No. 91/2021/TT-BTC dated October 21, 2021 of the Minister of Finance on amendment to Circular No. 191/2016/TT-BTC dated November 8, 2016 of the Minister of Finance and Circular No. 56/2018/TT-BTC dated June 25, 2018 of the Minister of Finance.

3. Other details pertaining to the collection, submission, management, use, receipt vouchers, openness, disclosure of regulations on fee, charge collection not mentioned under this Circular shall conform to: Law on Fees and Charges; Decree No. 120/2016/ND-CP dated August 23, 2016 of the Government elaborating the Law on Fees and Charges; Decree No. 82/2023/ND-CP; the Law on Tax Administration; Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government elaborating the Law on Tax Administration; Decree No. 91/2022/ND-CP dated October 30, 2022 of the Government on amendment to Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government elaborating the Law on Tax Administration; Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government on administrative procedures within jurisdiction of the State Treasury; Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government on invoices, instruments and Circular No. 78/2021/TT-BTC dated September 17, 2021 of the Minister of Finance guiding implementation of the Law on Tax Administration dated June 13, 2019, Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government on invoices and instruments.

4. If legislative documents referred to under this Circular are amended or replaced, the new versions shall prevail.

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

**PP. MINISTER
DEPUTY MINISTER**

Cao Anh Tuan

APPENDIX

SCHEDULE OF FEES FOR INSPECTION AND EVALUATION OF MINERAL RESERVES AND CHARGES FOR LICENSING MINERAL OPERATIONS
(Attached to Circular No. 10/2024/TT-BTC dated February 25, 2024 of the Minister of Finance)

I. Fees for inspection and evaluation of mineral reserves

No.	Actual total expenditure on mineral exploration (not including VAT)	Fee
1	Not exceeding 1 billion VND	10 million VND
2	From exceeding 1 billion VND to 10 billion VND	10 million VND + (0,5% x total expenditure exceeding 1 billion VND)
3	From exceeding 10 billion VND to 20 billion VND	55 million VND + (0,3% x total expenditure exceeding 10 billion VND)
4	Exceeding 20 billion VND	85 million VND + (0,2% x total expenditure exceeding 20 billion VND)

II. Charges for issuance of license to conduct mineral operations

1. In respect of exploration:

a) 4 million VND per license if exploration area is lower than 100 hectare.

b) 10 million VND per license if exploration area ranges from 100 hectare to 50.000 hectare.

c) 15 million VND per license if exploration are exceeds 50.000 hectare.

2. In respect of extraction:

No.	License to conduct mineral extraction	Charge (VND/license)
1	License to extract stream bed sand and gravel	
a	Of a capacity below 5.000 m ³ /year	1.000.000
b	Of a capacity from 5.000 m ³ to 10.000 m ³ /year	10.000.000
c	Of a capacity exceeding 10.000 m ³ /year	15.000.000
2	License to extract minerals for use as conventional construction materials without using industrial explosive materials, other than those specified under Point 1 of this Schedule	
a	License to extract minerals for use as conventional construction materials of less than 10 hectare in area and less than 100.000 m ³ /year in capacity	15.000.000
b	License to extract minerals for use as conventional construction materials of at least 10 hectare in area and less than 100.000 m ³ /year in capacity or extract minerals for use as conventional construction materials of less than 10 hectare in area and at least 100.000 m ³ /year in capacity, extract peat, other than extraction of stream bed sand and gravel under Point 1 of this Schedule	20.000.000
c	License to extract minerals for use as conventional construction materials of at least 10 hectare in area and at least 100.000 m ³ /year in capacity, other than extraction of stream bed sand and gravel under Point 1 of this Schedule	30.000.000
3	License to extract minerals for use as cement ingredients; for use as conventional construction materials involving the use of industrial explosive materials; extract stone slabs and mineral water	40.000.000
4	License to extract minerals in opencast mines other than minerals mentioned under Point 1, Point 2, Point 3, Point 6, Point 7 of this Schedule	
a	Without using industrial explosive materials	40.000.000

b	Involving the use of industrial explosive materials	50.000.000
5	License to extract minerals in underground mines other than minerals mentioned under Point 2, Point 3, Point 6, Point 7 of this Schedule	60.000.000
6	License to extract rare and precious minerals	80.000.000
7	License to extract special and toxic minerals	100.000.000

3. Exhaustive extraction: 5.000.000 VND/license

4. In case of application for extension or revision of license in the event of a transfer: charges shall equal 50% of the charges mentioned above./.

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