

**MINISTRY OF FINANCE  
OF VIETNAM**

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No. 07/2024/TT-BTC

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

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*Hanoi, February 05, 2024*

**CIRCULAR**

**INSPECTION AND ISSUANCE FEES OF PERMIT OR DOCUMENTS ALLOWING  
FOREIGN ORGANIZATIONS AND INDIVIDUALS TO CONDUCT SCIENTIFIC  
RESEARCH IN VIETNAMESE SEA WATERS AND COLLECTION, SUBMISSION  
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 Resources and Environment of Sea and Islands 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. 41/2016/ND-CP dated May 15, 2016 of the Government elaborating issuance of permit for foreign organizations, individuals to conduct scientific research in Vietnamese sea waters;*

*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 inspection and issuance fees of permit or documents allowing foreign organizations and individuals to conduct scientific research in Vietnamese sea waters and collection, submission thereof.*

**Article 1. Scope and regulated entities**

1. This Circular prescribes inspection and issuance fees of permit or documents allowing foreign organizations and individuals to conduct scientific research in Vietnamese sea waters and collection, submission thereof (inspection and issuance fees of permit or documents allowing foreign organizations, individuals to conduct scientific research in Vietnamese sea waters).

2. This Circular applies to fee payers; fee collectors; other organizations and individuals relevant to the collection and payment of inspection and issuance fees of permission for foreign organizations and individuals to conduct scientific research in Vietnamese sea waters.

**Article 2. Fee payers**

Fee payers under this Circular mean foreign organizations and individuals obtaining Decision granting permission to conduct scientific research in Vietnamese waters issued, amended, extended, re-issued by competent authority.

**Article 3. Fee collectors**

Fee collectors under this Circular mean competent authorities entitled to inspecting and licensing scientific research in Vietnamese sea waters in accordance with resource and environment of sea and island laws.

**Article 4. Fee**

Fees for inspecting and allowing foreign organizations and individuals to conduct scientific research in Vietnamese sea waters:

No.	Inspection and licensing	Fee amount			
		(thousand VND/instance of inspection)			
		Issuance	Amendment, addition	Extension	Re-issuance
1	Scientific research activities that take place outside of Vietnamese internal waters, territorial waters and do not include scientific ocean drilling	4.000	3.700	2.200	1.300

2	Scientific research activities that take place within Vietnamese internal waters, territorial waters and do not include scientific ocean drilling	5.300	4.000	3.400	2.200
3	Scientific research activities that include scientific ocean drilling	6.000	4.500	3.700	2.500

### **Article 5. Fee declaration and payment**

1. Fee payers shall submit fees to fee collectors within 5 days from the date on which they receive written notice of competent authority stating that the application is adequate; fees shall be submitted to collectors in forms detailed under Circular No. 74/2022/TT-BTC dated December 22, 2022 of the Minister of Finance.

2. By the 5<sup>th</sup> of each month, fee collectors shall transfer all fees collected in the previous month to waiting accounts opened at the State Treasury. Fee collectors shall declare, collect, submit, and settle fees in accordance with Circular No. 74/2022/TT-BTC.

3. Fee collectors shall submit the fees in their entirety to the state budget under subsection 2632 of the applicable state budget. Expenditure on inspection, licensing, 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 6. Implementation**

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

2. This Circular replaces Circular No. 79/2018/TT-BTC dated August 22, 2018 of the Minister of Finance.

3. Other details pertaining to the collection, submission, receipt vouchers, disclosure of fee collection regulations not mentioned under this Circular shall conform to: the 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 dated November 28, 2023 of the Government on amendment to Decree No. 120/2016/ND-CP dated August 23, 2016 of the Government elaborating the Law on Fees and Charges; 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; Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government elaborating administrative of the State Treasury; Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government on invoices and 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.

4. If 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**

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