

**THE MINISTRY OF
FINANCE OF VIETNAM**

No. 08/2024/TT-BTC

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

Hanoi, February 05, 2024

CIRCULAR

**PRESCRIBING FEES FOR PROCESSING OF APPLICATIONS FOR SEA DUMPING
PERMIT, COLLECTION AND TRANSFER 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 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. 40/2016/ND-CP dated May 15, 2016 on elaboration of the Law on resources and environment of sea and islands;

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 sea dumping permit, collection and transfer thereof.

Article 1. Scope and regulated entities

1. This Circular prescribes the fees for processing of applications for sea dumping permit, including issuance, re-issuance, renewal and modification, and the collection and transfer thereof.

2. This Circular applies to payers; collectors; other organizations and individuals involving in collection and transfer of fees for processing of applications for sea dumping permit.

Article 2. Payers

Payers include organizations and individuals that have sea dumping permits issued, re-issued, renewed or modified by competent authorities defined in Article 60 of the Law on resources and environment of sea and islands.

Article 3. Collectors

Collectors are the authorities competent to issue, re-issue, renew or modify sea dumping permits as prescribed in the Law on resources and environment of sea and islands.

Article 4. Fees

Fees for processing of applications for issuance, re-issuance, renewal and modification of sea dumping permits are prescribed in the following fee schedule:

No.	Types of applications	Fee (VND thousand/application)
1	Application for issuance of sea dumping permit	22.500
2	Application for re-issuance of sea dumping permit	7.000
3	Application for renewal of sea dumping permit	17.500
4	Application for modification of sea dumping permit	12.500

Article 5. Declaration and payment, transfer of fees

1. Payers shall pay fees when they are issued with sea dumping permits; fees shall be paid to collectors adopting the payment methods prescribed in the Circular No. 74/2022/TT-BTC dated December 22, 2022 of the Minister of Finance of Vietnam prescribing forms and time limits for collection, transfer and declaration of fees and charges within the jurisdiction of the Ministry of Finance of Vietnam.
2. Collectors shall pay total amount (100%) of collected fees to state budget according to chapters and sub-items of the applicable State Budget Entries. Expenses incurred during collection of fees 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. Collectors shall declare, collect and transfer their collected fees in accordance with the provisions of the Circular No. 74/2022/TT-BTC.

Article 6. Implementation

1. This Circular comes into force from March 21, 2024.
2. This Circular supersedes the Circular No. 105/2018/TT-BTC dated November 15, 2018 of the Minister of Finance of Vietnam prescribing fees for processing of applications for sea dumping permit, and collection and transfer thereof.
3. Other contents concerning the collection and payment/transfer 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, Government's Decree No. 82/2023/ND-CP dated November 28, 2023, 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.
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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