

*Pursuant to the Government's Decree No. 160/2005/ND-CP of December 27, 2005, detailing and guiding the Law on Minerals and the Law Amending and Supplementing a Number of Articles of the Law on Minerals; and Decree No. 07/2009/ND-CP of January 22, 2009, amending and supplementing a number of articles of Decree No. 160/2005/ND-CP of December 27, 2005, detailing and guiding the Law on Minerals and the Law Amending and Supplementing a Number of Articles of the Law on Minerals;*

*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;*

*In furtherance of the Government's Resolution No. 25/NQ-CP of June 2, 2010, on simplification of 258 administrative procedures under management of ministries and sectors, the Ministry of Finance guides rates, collection, remittance, management and use of the fee for grant of mining licenses and the fee for exclusive mineral exploration as follows:*

THE MINISTRY OF FINANCE

**Circular No. 155/2010/TT-BTC of October 11, 2010, guiding rates, collection, remittance, management and use of the fee for issuance of mining licenses and the fee for exclusive mineral exploration**

*Pursuant to the Government's Decree No. 57/2002/ND-CP of June 3, 2002, detailing the Ordinance on Charges and Fees; and 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;*

**Article 1. Fee payers**

1. When being issued by competent state agencies mining licenses under the Law on Minerals and the Law Amending and Supplementing a Number of Articles of the Law on Minerals, Vietnamese and foreign organizations and individuals shall pay the fee for mining licenses under this Circular.

2. When being issued by competent state agencies licenses for mineral exploration, Vietnamese and foreign organizations and individuals shall pay the fee for exclusive mineral exploration under this Circular.

3. The fee for exclusive mineral exploration shall not be collected in the following cases:

a/ The validity duration, including the extended duration, of an exploration license is under 12 months;

b/ Mineral exploration is conducted within areas in which organizations and individuals are licensed to conduct mineral exploitation;

c/ A fee payer that returns the exploration license or returns part of the area under exclusive mineral exploration under the license issued by a competent state agency is not required to pay the fee for exclusive mineral exploration for the remaining period, counting from the date the exploration license is returned, or the fee for exclusive exploration for the returned area under exclusive exploration.

#### Article 2. Fee rates

1. The fee rate for a mining license is specified as follows:

a/ For exploration activities:

- VND 4,000,000/license, for an explored area of under 100 ha;

- VND 10,000,000/license, for an explored area of between 100 ha and 50,000 ha;

- VND 15,000,000/license, for an explored area of over 50,000 ha.

b/ For mining activities, fee rates are specified in the Table attached to this Circular;

c/ VND 5,000,000/license, for salvage exploitation activities.

In case of extension of licenses or re-issuance of licenses upon transfer or inheritance, persons having their licenses extended or transferees or heirs shall pay the fee at rates equal to 50% of

the above corresponding fee rates.

2. Fee rates for exclusive mineral exploration under Decree No. 07/2009/ND-CP amending and supplementing a number of articles of Decree No. 160/2005/ND-CP of December 27, 2005, are specified as follows:

a/ Fee rates:

| No. | Year                   | Fee rate<br>(VND/ha/year) |
|-----|------------------------|---------------------------|
| 1   | First year             | 50,000                    |
| 2   | Second year            | 80,000                    |
| 3   | Third and fourth years | 100,000                   |

b/ The payable fee amount for exclusive mineral exploration per license shall be calculated based on the area and duration indicated in the license (including the extended duration). For simpler collection, the fee rate for a license is calculated as follows:

b.1/ For a license with the validity duration of 12 months (including the extended duration), the fee rate shall be calculated based on the fee rate applicable in the first year.

Upon the issuance of an extended license, the fee rate is equal to:

- 50% (fifty per cent) of the fee rate applicable in the second year, for an extended duration of up to 6 months;

- The fee rate applicable in the second year, for an extended duration of up to 12 months.

b.2/ For a license with the validity duration of between over 12 months and 24 months, the fee rate shall be calculated as follows:

- For a license valid for up to 18 months, it is the fee rate applicable in the first year plus 50%

(fifty percent) of the fee rate applicable in the second year;

- For a license valid for up to 24 months, it is the fee rate applicable in the first year plus the fee rate applicable in the second year.

Upon the issuance of an extended license (with the validity duration of 24 months), the fee rate is equal to:

+ The fee rate applicable in the third year, for an extended duration of up to 12 months;

+ One and a half the fee rate applicable in the third year for an extended duration of between over 12 months and 18 months;

+ The fee rate applicable in the third year plus that applicable in the fourth year, for an extended duration of between over 18 months and 24 months.

3. The fee for mining licenses and the fee for exclusive mineral exploration shall be paid in Vietnam dong. Foreign organizations or individuals that wish to pay fees in foreign currencies shall pay them at the average inter-bank foreign exchange rate announced by the State Bank of Vietnam at the time of fee payment.

**Article 3.** Fee collection, remittance, management and use

1. State agencies competent to issue mining licenses or licenses for mineral exploration shall collect the fee for mining licenses and the fee for exclusive mineral exploration.

2. Fee-collecting agencies shall register, declare and remit fees into the state budget under the Finance Ministry's Circular No. 63/2002/TT-BTC of July 24, 2002, guiding regulations 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; and Circular No. 60/2007/TT-BTC of June 14, 2007, guiding a number of articles of the Tax Administration Law and guiding the Government's Decree No. 85/2007/ND-CP of May 25, 2007, which details a number of articles of the Tax Administration Law.

3. The fee for mining licenses and the fee for exclusive mineral exploration constitute a state budget revenue. Fee-collecting agencies shall remit the whole collected fee amount into the state budget according to the corresponding chapter, category, clause, item and sub-item of the current State Budget Index. In case of authorized collection, organizations authorized to collect fees may retain 5% of the collected fee amount to cover fee collection expenses and shall remit 95% of the collected fee amount into the state budget.

**Article 4.** Effect

1. This Circular takes effect on November 25, 2010. This Circular replaces the Finance Ministry's Circular No. 184/2009/TT-BTC of September 15, 2009, stipulating the collection, remittance, management and use of the fee for issuance of mining licenses and the fee for exclusive mineral exploration.

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  
DO HOANG ANH TUAN

**Table of fee rates for issuance of mining licenses**

*(Attached to the Finance Ministry's Circular No. 155/2010/TT-BTC of October 11, 2010)*

| No. | Groups of mining licenses   | Fee rate (VND million/license) |
|-----|---|--------------------------------|
| 1   | License for exploitation of sand and gravel on the stream bed:  |                                |
| 1.1 | Of an output of under 5,000 m <sup>3</sup> /year;   | 1                              |
| 1.2 | Of an output of between 5,000 m <sup>3</sup> and 10,000 m <sup>3</sup> /year;   | 10                             |
| 1.3 | Of an output of over 10,000 m <sup>3</sup> /year;   | 15                             |
| 2   | License for exploitation of minerals for use as ordinary construction materials, without using industrial explosive materials:  |                                |
| 2.1 | License for exploitation of minerals for use as ordinary construction materials on an area of under 10 ha and of an output of under 100,000 m <sup>3</sup> /year;   | 15                             |
| 2.2 | License for exploitation of minerals for use as ordinary construction materials on an area of 10 ha or more and an output of under 100,000 m <sup>3</sup> /year, or minerals for use as ordinary construction materials on an area of under 10 ha and an output of 100,000 m <sup>3</sup> /year or more, and peat, except exploitation of sand and gravel on the stream bed specified in Section 1 of this Table; | 20                             |
| 2.3 | License for exploitation of minerals for use as cement materials or ordinary construction materials on an area of 10 ha or more and an output of 100,000 m <sup>3</sup> /year or more, except exploitation of sand and gravel on the stream bed specified in Section 1 of this Table;   | 30                             |
| 3   | License for exploitation of minerals for use as cement materials or ordinary construction materials, using industrial explosive materials; ashlar floor- and wall-covering stones and mineral water   | 40                             |
| 4   | License for open-cast exploitation of minerals, except minerals listed at Points 1, 2, 3, 6 and 7 of this Table:  |                                |
| 4.1 | Without using industrial explosive materials  | 40                             |
| 4.2 | Using industrial explosive materials  | 50                             |
| 5   | License for underground exploitation of minerals, except minerals mentioned at Points 2, 3 and 6 of this Table  | 60                             |
| 6   | License for exploitation of precious and rare minerals  | 80                             |
| 8   | License for exploitation of special and hazardous minerals  | 100                            |