

**Part I. LEGAL DOCUMENTS****THE GOVERNMENT****Decree No. 67/2011/ND-CP of August 8, 2011, detailing and guiding a number of articles of the Law on Environmental Protection Tax****THE GOVERNMENT**

*Pursuant to the December 25, 2001 Law on Organization of the Government;*

*Pursuant to the November 15, 2010 Law on Environmental Protection Tax;*

*At the proposal of the Minister of Finance,*

**DECREES:****Chapter I****GENERAL PROVISIONS****Article 1.** Scope of regulation

This Decree provides objects liable to, and bases, declaration, calculation, payment and refund of environmental protection tax.

**Article 2.** Taxable objects

Taxable objects comply with Article 3 of the Law on Environmental Protection Tax.

1. Petrol, oil and grease specified in Clause 1, Article 3 of the Law on Environmental Protection Tax mean fossil ones. For mixed fuel containing bio-fuel and fossil petrol, oil and grease, environmental protection tax is imposed

only on fossil petrol, oil and grease.

2. Hydro-chloro-fluoro-carbon (HCFC) solution specified in Clause 3, Article 3 of the Law on Environmental Protection Tax means a type of gas used as a refrigerant for refrigerating equipment and semiconductor industry.

3. Taxable plastic bag specified in Clause 4, Article 3 of the Law on Environmental Protection Tax means a thin plastic bag or packaging made of high density polyethylene resin (HDPE), low density polyethylene (LDPE) or linear low density polyethylene resin (LLDPE) membranes, except for ready-made packagings and plastic bags which meet environmentally-friendly criteria in accordance with the Ministry of Natural Resources and Environment's regulations.

4. Herbicides, termiticides, forest product preservatives and storehouse disinfectants restricted from use specified in Clauses 5, 6, 7 and 8, Article 3 of the Law on Environmental Protection Tax comply with the National Assembly Standing Committee's Resolution No. 1269/2011/UBTVQH12 of July 14, 2011, on the environmental protection tariff.

**Chapter II****TAX BASES****Article 3.** Quantity of taxed goods

The quantity of taxed goods complies with Article 6 of the Law on Environmental Protection Tax. For mixed fuels containing fossil petrol, oil and grease and bio-fuel, the quantity of taxed goods is the quantity of fossil petrol, oil and grease in mixed fuels.

**Article 4. Tax rate**

The specific tax rate for each taxable good is provided in the environmental protection tariff issued by the National Assembly Standing Committee.

Chapter III

TAX DECLARATION, CALCULATION,  
PAYMENT AND REFUND

**Article 5. Tax declaration, calculation and payment**

Tax declaration, calculation and payment comply with Article 10 of the Law on Environmental Protection Tax and the law on tax administration.

1. Declaration, calculation and payment of environmental protection tax on products which are produced, sold, exchanged or internally consumed or donated shall be made on a monthly basis. Declaration, calculation and payment of environmental protection tax on import goods or entrusted import goods shall be made upon each time of taxation.

2. Declaration, calculation and payment of environmental protection tax on petrol, oil and grease: Petrol and oil wholesale traders shall declare and pay into the state budget environmental protection tax on ex-warehoused and sold petrol and oil (including those ex-warehoused for internal consumption, in exchange for other products and goods or in return for entrusted import goods, or sold to other individuals or organizations, except those sold to other petrol and oil wholesale traders) in localities in which value-added tax is declared and paid.

The Ministry of Finance shall specify the declaration and payment of environmental protection tax on petrol and oil by petrol and oil wholesale traders.

3. Declaration, calculation and payment of environmental protection tax on coal comply with the principles that declaration and payment of environmental protection tax on coal used for domestic consumption shall be made; exported coal is not liable to environmental protection tax. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Industry and Trade in, specifying this Clause.

4. Environmental protection tax shall be paid only once for produced or imported goods. In case environmental protection tax has been paid for exported goods which must be re-imported into Vietnam, environmental protection tax will not be imposed when these goods are re-imported.

**Article 6. Tax refund**

Refund of environmental protection tax complies with Article 11 of the Law on Environmental Protection Tax.

For petrol and oil specified in Clause 2, Article 11 of the Law on Environmental Protection Law, environmental protection tax payers will have paid tax amounts refunded for supplied quantities of petrol and oil. Tax payers shall take responsibility before law for the accuracy of declared data for refund. The order of, and procedure for, tax declaration and refund comply with the laws on tax administration and customs.

Chapter IV  
IMPLEMENTATION PROVISIONS

**Article 7.** Effect and implementation guidance

1. This Decree takes effect on January 1, 2012.

2. The provisions on collection of petrol and oil charges of the Government's Decree No. 78/2000/ND-CP of December 26, 2000, on the petrol and oil charges, and the Prime Minister's Decision No. 03/2009/QĐ-TTg of January 9, 2009, adjusting petrol and oil charge rates cease to be effective on the effective date of this Law.

3. The Ministry of Finance shall guide the implementation of this Decree.

**Article 8.** Implementation responsibility

Ministries, heads of ministerial-level agencies, heads of government-attached agencies and chairpersons of provincial-level People's Committees shall implement this Decree.

*On behalf of the Government*

Prime Minister

NGUYEN TAN DUNG