

Decree No. 74/2011/ND-CP of August 25, 2011, on environmental protection charge for mineral exploitation

THE GOVERNMENT

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

Pursuant to the November 29, 2005 Environmental Protection Law;

Pursuant to the August 28, 2001 Ordinance on Charges and Fees;

At the proposal of the Minister of Finance,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Decree provides objects liable to, payers, rates and management and use of environmental protection charge for mineral exploitation.

Article 2. Charge-liable objects

Liable to environmental protection charge for mineral exploitation specified in this Decree are crude oil, natural gas, coal gas, metal minerals and non-metal minerals.

Article 3. Charge payers

Payers of environmental protection charge for mineral exploitation include organizations and individuals that exploit mineral specified in Article 2 of this Decree.

Chapter 2

RATES, MANAGEMENT AND USE OF ENVIRONMENTAL PROTECTION CHARGE FOR MINERAL EXPLOITATION

Article 4. Charge rates

1. For crude oil: VND 100,000/ton; natural gas and coal gas: VND 50/m³. Particularly for natural gas gathered in the process of crude oil exploitation (associated gas): VND 35/m³.

2. For minerals:

No.	Minerals	Unit of calculation	Minimum charge rate (VND)	Maximum charge rate (VND)
A	B	C	1	2
I	Ores of metal minerals			
1	Iron ore	ton	40,000	60,000
2	Manganese ore	ton	30,000	50,000
3	Titanium ore	ton	50,000	70,000
4	Gold ore	ton	180,000	270,000

5	Rare earth ore	ton	40,000	60,000
6	Platinum ore	ton	180,000	270,000
7	Sliver ore, tin ore	ton	180,000	270,000
8	Wolfram ore, antimony ore	ton	30,000	50,000
9	Lead ore, zinc ore	ton	180,000	270,000
10	Aluminum ore, bauxite ore	ton	30,000	50,000
11	Copper ore, nickel ore	ton	35,000	60,000
12	Chromium ore	ton	40,000	60,000
13	Cobalt ore, molybdenum ore, mercury ore, magnesium ore and vanadium ore	ton	180,000	270,000
14	Ores of other metal minerals	ton	20,000	30,000
II Ores of non-metal minerals				
1	Wall-covering and flooring stones, fine-art stones (Granite, gabbro, ashlar, ect.)	m ³	50,000	70,000
2	Block stones	m ³	60,000	90,000
3	Precious stone ores: diamond; ruby; sapphire; emerald; alexandrite; precious black opal; adrite; rhodonite; pyrope; beryl; spinel; topaz; violet, yellow or orange crystalline quartz; chrysolite; precious white or scarlet opal; felspar; birusa; nephrite	ton	50,000	70,000
4	Gravel, pebble, grit	m ³	4,000	6,000
5	Stone for use as common construction materials	ton	500	3,000
6	Other stones (for production of cement, industrial minerals, etc.)	ton	1,000	3,000

7	Yellow sand	m ³	3,000	5,000
8	Glass sand	m ³	5,000	7,000
9	Sand of other types	m ³	2,000	4,000
10	Earth for leveling of construction sites or construction of works	m ³	1,000	2,000
11	Clay, earth for production of bricks or tiles	m ³	1,500	2,000
12	Earth for gypsum production	m ³	2,000	3,000
13	Earth for kaolin production	m ³	5,000	7,000
14	Earth of other types	m ³	1,000	2,000
15	Granite	ton	20,000	30,000
16	Fire clay	ton	20,000	30,000
17	Dolomite, quartzite	ton	20,000	30,000
18	Mica, technical quartz	ton	20,000	30,000
19	Pirite, phosphorite	ton	20,000	30,000
20	Natural mineral water	m ³	2,000	3,000
21	Apatite, serpentine	ton	3,000	5,000
22	Pit anthracite coal	ton	6,000	10,000
23	Open-pit anthracite coal	ton	6,000	10,000
24	Lignite, fat coal	ton	6,000	10,000
25	Coal of other types	ton	6,000	10,000
26	Non-metal mineral of other types	ton	20,000	30,000

3. Environmental protection charge rate for full extraction of minerals is equal to 60 per cent of those for exploitation of these minerals specified in Clause 2 of this Article.

4. Based on the charge rates specified in Clauses 2 and 3 of this Article, People's Councils of provinces or centrally run cities (below collectively referred to as provincial-

level People's Councils) shall decide on specific environmental protection charge rate for each type of exploited mineral suitable to their local practical conditions in each period.

Article 5. Management and use of environmental protection charge for mineral exploitation

1. Environmental protection charge for exploitation of minerals, excluding crude oil and natural gas, all belong to local budgets and shall be used to support environmental protection and investment activities in localities in which mineral exploitation is carried out, covering:

- a/ Preventing and mitigating negative impacts on the environment in these localities;
- b/ Remedying environmental degradation or pollution caused by mineral exploitation activities;
- c/ Keeping sanitation, protecting and resorting landscape and the environment in these localities.

2. Environmental protection charges for crude oil and natural gas all belong to the central budget and shall be used to support environmental protection and investment activities in accordance with the Environmental Protection Law and the State Budget Law.

Chapter 3

IMPLEMENTATION PROVISIONS

Article 6. Effect

1. This Decree takes effect on January 1, 2012, and replaces Decrees No. 63/2008/ND-CP of May 13, 2008, and No. 82/2009/ND-CP

of October 12, 2009, on environmental protection charges for mineral exploitation.

2. From the effective date of this Decree, if no new charge tariffs are promulgated by provincial-level People's Councils under Clause 4, Article 4 of this Decree, existing charge tariffs continue to apply; in case existing charge rates are lower than the minimum charge rates specified in Clause 2, Article 4 of this Decree, those specified in this Decree will apply.

Article 7. Implementation guidance

1. The Ministry of Finance shall guide the implementation of this Decree and direct tax offices in coordinating with local natural resources and environment agencies in managing charge collection in accordance with this Decree and the Tax Administration Law.

2. Provincial-level People's Committees shall direct local natural resources and environment agencies in, within their functions, tasks and powers, providing information and documents on local organizations and individuals permitted to exploit minerals to tax offices and coordinating with these tax offices in strictly managing charge payers specified in this Decree.-

Article 8. Implementation responsibilities

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

On behalf of the Government

Prime Minister

NGUYEN TAN DUNG