

Part I. LEGAL DOCUMENTS

THE GOVERNMENT

Decree No. 69/2012/ND-CP of September 14, 2012, amending and supplementing Clause 3, Article 2 of Decree No. 67/2011/ND-CP of August 8, 2011, detailing and guiding a number of articles of the Law on Environmental Protection Tax

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,

The Government promulgates this Decree to amend and supplement Clause 3, Article 2 of Decree No. 67/2011/ND-CP of August 8, 2011, detailing and guiding a number of articles of the Law on Environmental Protection Tax,

Article 1. To amend and supplement Clause 3, Article 2 of the Government's Decree No. 67/2011/ND-CP of August 8, 2011, detailing and guiding a number of articles of the Law on Environmental Protection Tax, as follows:

"3. Tax-liable plastic bag specified in Clause 4, Article 3 of the Law on Environmental Protection Tax means a thin plastic bag or

packaging in the form of bag (with an opening, bottom and body and be able to contain products) 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 the environment-friendly criteria prescribed by the Ministry of Natural Resources and Environment.

The ready-made packagings specified in this Clause (whether or not in the form of bag) include:

a/ Packagings for imported goods;

b/ Packagings which are produced or imported by organizations, households and individuals to pack the goods they produce, process or purchase for packaging or provide packaging services;

c/ Packagings which are directly purchased from producers or importers by organizations, households and individuals to pack the goods they produce, process or purchase for packaging or provide packaging services."

Article 2. Effect and implementation guidance

1. This Decree takes effect on November 15, 2012.

2. The Ministry of Finance shall guide this Decree.

3. Ministers, heads of ministerial-level agencies, heads of government-attached

agencies and chairpersons of provincial-level People's Committees shall implement this Decree.-

For the Government
Prime Minister
NGUYEN TAN DUNG