

**DECREE No. 67/2003/ND-CP OF JUNE 13,
2003 ON ENVIRONMENTAL PROTECTION
CHARGES FOR WASTE WATER**

THE GOVERNMENT

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

Pursuant to the Law on Environmental Protection of December 27, 1993;

Pursuant to the Law on Water Resource of May 20, 1998;

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

In order to limit the environmental pollution caused by waste water, to economically use clean water and create the funding source for the Environmental Protection Fund in protecting the environment and addressing the environmental pollution,

At the proposal of the Finance Minister,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1.- This Decree prescribes the environmental protection charges for waste water; the regime of collection, remittance, management and use of the environmental protection charges for waste water.

Article 2.-

1. Subject to the environmental protection charges for waste water prescribed in this Decree are industrial waste water and daily-life waste water.

2. Industrial waste water means water discharged into the environment from industrial production establishments and agricultural, forestry and aquatic product processing establishments.

3. Daily-life waste water means water discharged into the environment from households and organizations other than the subjects specified in Clause 2 of this Article.

Article 3.- Organizations and households discharging waste water defined in Article 2 of this Decree are liable to pay the environmental protection charges for waste water.

Article 4.- The environmental protection charges for

waste water shall not be collected in the following cases:

1. Water run off from hydroelectric power plants, water circulated in power plants;

2. Sea water discharged after being used in the salt production;

3. Daily-life waste water from households in geographical areas currently enjoying the price subsidy by the State in order to keep water prices suitable to the socio-economic life;

4. Daily-life waste water from households in communes in rural areas and localities where clean water supply systems are not available yet.

Article 5.- In cases where international treaties which the Socialist Republic of Vietnam has signed or acceded to contain provisions different from those of this Decree, the provisions of such international treaties shall apply.

Chapter II

RATES OF THE ENVIRONMENTAL PROTECTION CHARGES FOR WASTE WATER, THE REGIME OF COLLECTION, REMITTANCE, MANAGEMENT AND USE THEREOF

Article 6.- Rates of environmental protection charges for waste water are prescribed as follows:

1. For daily-life waste water, the environmental protection charge rates shall be calculated in percentage (%) of the selling price of 1m³ (one cubic meter) of clean water but must not exceed 10% (ten percent) of non-VAT clean water selling price. For daily-life waste water discharged from organizations and households which exploit by themselves water for use (except for households in localities where exists no clean water supply systems), the charge rate shall be determined for each water user and based on the average clean water use volume per head in the commune or ward where water is exploited, and on the average supply price of 1m³ of clean water in the locality.

2. The environmental protection charge rates applicable to industrial waste water and calculated for each pollutant are prescribed as follows:

Ordinal number	POLLUTANTS IN WASTE WATER		CHARGE RATES (VND/kg of pollutants found in waste water)	
			Minimum	Maximum
1	Names	Symbols		
1	Bio-chemical oxygen demand	A_{BOD}	100	300
2	Chemical oxygen demand	A_{COD}	100	300
3	Suspended solids	A_{TSS}	200	400
4	Mercury	A_{Hg}	10,000,000	20,000,000
5	Lead	A_{Pb}	300,000	500,000
6	Arsenic	A_{As}	600,000	1,000,000
7	Cadmium	A_{Cd}	600,000	1,000,000

Article 7.-

1. Basing themselves on the provisions on the environmental protection charge rates for daily-life waste water in Clause 1, Article 6 of this Decree, the socio-economic situation and living conditions as well as incomes of their local population, the People's Councils of the provinces and centrally-run cities shall decide on specific rates of the environmental protection charges for daily-life waste water applicable to each geographical area and each subject in their localities.

2. Basing itself on the bracket of the environmental protection charge rates for industrial waste water prescribed in Clause 2, Article 6 of this Decree, the Finance Ministry shall coordinate with the Ministry of Natural Resources and Environment in prescribing specific environmental protection charge rate for each pollutant in industrial waste water to suit each environment into which waste water is discharged and each business line; and guide the calculation of environmental protection charge amounts for industrial waste water to be paid by charge payers.

Article 8.- The environmental protection charges for waste water constitutes a State budget revenue and shall be managed and used as follows:

1. Part of the collected charges shall be left to the agencies or units directly collecting the charges to defray the expenses for charge collection; cover expenses for assessment and sampling of waste water for analysis in service of the periodical or

extraordinary examination of industrial waste water from the second time on.

2. The remainder shall be remitted into the State budget and distributed to the State budget levels as follows:

a/ The central budget shall enjoy 50% thereof, which shall be added to operation capital of Vietnam Environmental Protection Fund under the Prime Minister's Decision No. 82/2002/QĐ-TTg of June 26, 2002 on the establishment, organization and operation of Vietnam Environmental Protection Fund.

b/ The local budgets shall enjoy 50% thereof, which shall be used for environmental protection, new investment projects, sewerage dredging, regular repair and maintenance of local water drainage systems.

3. The Finance Ministry shall guide in detail the management and use of the collected environmental protection charge for waste water prescribed in this Article.

Article 9.- The expenses for assessment and first-time collection of waste water samples for analysis in service of the calculation of environmental protection charge amounts for industrial waste water shall be covered by State budget.

The Ministry of Natural Resources and Environment shall prescribe the assessment and first-time collection of waste water samples for analysis in service of the calculation of payable environmental protection charge

amounts.

Article 10.-

1. Payers of environmental protection charges for daily-life waste water are obliged to pay environmental protection charge amounts for waste water fully and on time to the clean water supply units. Monthly, clean water supply units shall have to remit the collected charge amounts into the State budget, after deducting the collected charge amount portions allowed to be left to them as prescribed in Clause 1, Article 8 of this Decree.

2. Payers of environmental protection charge for industrial waste water are obliged to:

a/ Declare payable charge amounts on a quarter basis with the provincial/municipal Services of Natural Resources and Environment of localities where waste water is discharged in compliance with the regulations and an accurate manner;

b/ Remit fully and on time remittable charge amounts into the account of environmental protection charge for waste water at the local State Treasury offices according to notices;

c/ Make annual settlements of payable charge amounts with the provincial/municipal Services of Natural Resources and Environment.

Article 11.- The provincial/municipal Services of Natural Resources and Environment shall have to examine the written declarations of environmental protection charge for industrial waste water, issue notices of payable charge amounts, organize the collection and remittance of charge amounts into the State budget, and make the final settlement of environmental protection charge amounts for industrial waste water paid by charge payers.

Article 12.- Within 60 days from January 1st of each calendar year, the clean water supply units and the provincial/municipal Services of Natural Resources and Environment shall have to make the final settlement of the collection, remittance, management and use of charge amounts collected in their localities in the preceding year with the tax offices according to the prescribed regime.

Article 13.- Tax offices shall have to inspect, urge and make the final settlement of the collection, remittance, management and use of the environmental protection charges for waste water by clean water supply units and the provincial/municipal Services of Natural Resources and Environment.

Chapter III

IMPLEMENTATION PROVISIONS

Article 14.- Complaints and denunciations about the collection, remittance, management and use of the environmental protection charges for waste water prescribed in this Decree and the settlement thereof shall be made in compliance with the provisions of the legislation on complaints and denunciations as well as the legislation on fees and charges.

Article 15.- Payers of environmental protection charges for waste water, that violate the provisions of this Decree, shall be handled according to the provisions of the legislation on fees and charges. If they also violate the provisions of the legislation on environmental protection and the legislation on water resource, they shall also be handled according to the provisions of those legislations.

Article 16.- This Decree shall take effect as from January 1, 2004.

Article 17.- The Finance Ministry shall assume the prime responsibility and coordinate with the Ministry of Natural Resources and Environment in guiding the implementation of this Decree.

Article 18.- The ministers, the heads of the ministerial-level agencies, the heads of the agencies attached to the Government and the presidents of the People's Committees of the provinces or centrally-run cities shall have to implement this Decree.

On behalf of the Government
Prime Minister
PHAN VAN KHAI