

**CIRCULAR No. 39/2008/TT-BTC OF MAY 19, 2008, GUIDING THE IMPLEMENTATION OF THE GOVERNMENT'S DECREE No. 174/2007/ND-CP OF NOVEMBER 29, 2007, ON ENVIRONMENTAL PROTECTION CHARGES FOR SOLID WASTES**

*Pursuant to the Government's Decree No. 174/2007/ND-CP of November 29, 2007, on environmental protection charges for solid wastes;*

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

*Pursuant to the Government's Decree No. 24/2006/ND-CP of March 6, 2006, amending and supplementing a number of articles of the Government's Decree No. 57/2002/ND-CP of June 3, 2002, detailing the implementation of the Charge and Fee Ordinance;*

*Pursuant to the Government's Decree No. 59/2007/ND-CP of April 9, 2007, on solid waste management;*

*The Ministry of Finance guides the collection of environmental protection charges for solid wastes as follows:*

**1. GENERAL PROVISIONS**

1. Environmental protection charges for solid wastes under Article 2 of the Government's Decree No. 174/2007/ND-CP of November 29, 2007, on environmental protection charges for solid wastes (below referred to as Decree No. 174/2007/ND-CP) must be paid for ordinary and hazardous solid wastes discharged from the process of production and business, the provision

of services or other activities, including:

a/ Hazardous solid wastes, which are named on the list of hazardous solid wastes promulgated by the Ministry of Natural Resources and Environment;

b/ Ordinary solid wastes, which are not named on the list of hazardous solid wastes promulgated by the Ministry of Natural Resources and Environment.

2. Environmental protection charges are not collected for ordinary solid wastes discharged from daily-life activities of individuals and households.

3. Payers of environmental protection charges for solid wastes are organizations and individuals discharging solid wastes liable to environmental protection charges specified in Clause 1 of this Section.

4. Non-payers of environmental protection charges for solid wastes include:

a/ Individuals and households that discharge solid wastes originating from their daily-life activities;

b/ Organizations and individuals that are liable to pay charges under Clause 3 of this Article but have treated by themselves solid wastes or have signed a service contract on treatment of solid wastes up to environmental standards in accordance with law, specifically:

- For cases of self-treatment of solid wastes up to environmental standards, there must be clear explanations on solid waste treatment technologies, technology solutions to treating rubbish water and wastewater discharged from the solid waste treatment process; benefits of the solid waste treatment technology; measures to ensure safety in the operation process; remedies

to environmental incidents, and other issues related to solid waste treatment as required by the solid waste management law.

- For cases of signing of service contracts on treatment of solid wastes up to environmental standards, there must be a service contract on solid waste treatment (or collection, transport and treatment) signed with a licensed solid waste treatment facility owner in accordance with the solid waste management law.

5. When a treaty to which the Socialist Republic of Vietnam is a contracting party contains provisions different from those of Decree No. 174/2007/ND-CP and the guidance in this Circular, the provisions of the treaty apply in accordance with the Ordinance on Conclusion and Implementation of Treaties and its guiding documents.

## II. SPECIFIC PROVISIONS

1. Environmental protection charge rates for solid wastes under Article 5 of Decree No. 174/2007/ND-CP are specified as follows:

a/ For ordinary solid wastes discharged from operations of agencies, business and service establishments, industrial production establishments and craft villages: Not exceeding VND 40,000/ton.

b/ For hazardous solid wastes: Not exceeding VND 6,000,000/ton.

c/ When necessary, depending on the nature and characteristics of each kind of solid waste, each geographical area and each type of payer, localities may impose charge rates per m<sup>3</sup> of each kind of solid waste or for each kind of payer or using other units of calculation but must ensure that specific charge rates for each kind of solid

waste must not exceed the levels specified at Points a and b of this Clause.

2. Pursuant to the provisions on charge rates in Article 5 of Decree No. 174/2007/ND-CP, the guidance in Clause 1 of this Section and the practical conditions for solid waste treatment and destruction in their localities, People's Committees of provinces and centrally run cities (below referred to as provincial-level People's Committees) shall formulate environmental protection charge rates for each kind of solid waste in each geographical area and each type of payer in their localities and submit them to provincial-level People's Councils for decision.

3. Environmental protection charges for solid wastes shall be collected in Vietnam dong. Charge-collecting agencies (or authorized units) shall make and issue charge receipts to charge payers under the Ministry of Finance's current regulations on issuance, management and use of tax forms.

4. Environmental protection charges for solid wastes constitute a state budget revenue and shall be managed and used as follows:

a/ Charge-collecting agencies and units may retain part of collected charge amounts to cover charge collection expenses under Articles 11 and 12 of Decree No. 57/2002/ND-CP of June 3, 2002; Clause 5, Article 1 of Decree No. 24/2006/ND-CP of March 6, 2006, amending and supplementing a number of articles of the Government's Decree No. 57/2002/ND-CP of June 3, 2002, detailing the implementation of the Charge and Fee Ordinance; and the guidance in the Ministry of Finance's Circular No. 63/2002/TT-BTC of July 24, 2002, and Circular No. 45/2006/TT-BTC of May 23, 2006, amending and

supplementing Circular No. 63/2002/TT-BTC of July 24, 2002, guiding the implementation of legal provisions on charges and fees.

b/ The remainder constitutes a local budget revenue to cover the following expenses:

- Expenses for the treatment of solid wastes up to environmental standards, such as hygienic incineration, sterilization, neutralization, inertation and burial of solid wastes and the strict control of environmental pollution in the course of waste treatment;

- Expenses in support of the classification of solid wastes, including communication activities to raise public awareness about classification of solid wastes at source;

- Expenses in support of the construction of landfills, solid waste treatment facilities and the use of solid waste recycling, reuse, treatment and destruction technologies.

c/ Pursuant to the laws on the state budget, and charges and fees and the guidance at Points a and b of this Clause, and on the basis of collected charge amounts (determined under the guidance in Clause 2 of this Section), provincial-level People's Committees shall determine the appropriate management and use of collected environmental protection charges for solid wastes for submission to the provincial-level People's Councils for decision.

### III. ORGANIZATION OF IMPLEMENTATION

1. Charger payers are obliged to pay on time sufficient environmental protection charges for solid wastes together with sanitation charges to sanitation charge-collecting units (or authorized units). Monthly or quarterly, charge-collecting units

shall remit collected charge amounts into the state budget after subtracting amounts they are allowed to retain under decisions of provincial-level People's Councils and the guidance in Clause 4, Section II of this Circular.

2. Annually, within 60 days after January 1 of a calendar year, charge-collecting units shall finalize the collection, remittance, management and use of charge amounts collected in the previous year in their localities with tax offices in accordance with the law on tax administration.

3. Tax offices shall examine, urge and finalize the collection, remittance, management and use of environmental protection charges for solid wastes for charge-collecting units.

4. This Circular takes effect 15 days after its publication in "CONG BAO."

5. Other contents related to the collection, remittance, management, use, and publicity of regulations on collection of environmental protection charges for solid wastes not mentioned in this Circular must comply with the guidance in the Ministry of Finance's Circular No. 63/2002/TT-BTC of July 24, 2002, and Circular No. 45/2006/TT-BTC of May 25, 2006, amending and supplementing Circular No. 63/2002/TT-BTC of July 24, 2002, guiding the implementation of legal provisions on charges and fees.

6. Any problems arising in the course of implementation should be reported to the Ministry of Finance for study and additional guidance.

*For the Minister of Finance*  
*Vice Minister*  
**DO HOANG ANH TUAN**