

Part I. LEGAL DOCUMENTS

THE PRIME MINISTER

DECISION No. 71/2008/QĐ-TTg OF MAY 29, 2008, ON MAKING OF DEPOSITS FOR ENVIRONMENTAL REHABILITATION AND RESTORATION IN MINERAL EXPLOITATION ACTIVITIES

THE PRIME MINISTER

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

Pursuant to the November 29, 2005 Law on Environmental Protection;

Pursuant to the March 20, 1996 Law on Minerals and the June 14, 2005 Law Amending and Supplementing a Number of Articles of the Law on Minerals;

Pursuant to the Government's Decree No. 160/2005/ND-CP of December 27, 2005, detailing and guiding the implementation of the Law on Minerals and the Law Amending and Supplementing a Number of Articles of the Law on Minerals;

At the proposal of the Minister of Natural Resources and Environment,

DECIDES:

Chapter I

GENERAL PROVISIONS

Article 1.- Governing scope and subjects of

application

1. This Decision details the making of deposits for environmental rehabilitation and restoration in mineral exploitation activities in the territory of the Socialist Republic of Vietnam.

2. This Decision applies to all Vietnamese and foreign organizations and individuals that exploit minerals in the territory of the Socialist Republic of Vietnam.

Article 2.- Interpretation of terms

In this Decision, the terms below are construed as follows:

1. Make a deposit for environmental rehabilitation and restoration means that a licensed mineral exploiter deposits a specified sum of money for a certain period into the Vietnam Environmental Protection Fund or a local Environmental Protection Fund (below collectively referred to as Environmental Protection Fund) in order to financially secure post-mining environmental rehabilitation and restoration.

2. Environmental rehabilitation and restoration means activities to rehabilitate and restore the environment to meet post-mining environmental rehabilitation and restoration requirements specified in Appendix 1 to this Decision.

3. Environmental rehabilitation and restoration project means a project formulated by a licensed mineral exploiter in order to rehabilitate and restore the environment after exploiting minerals and submitted to a competent agency for approval. An environmental rehabilitation and restoration project may be enclosed, considered and approved together with the consideration and approval/certification of environmental impact assessment reports, environmental protection commitments and environmental protection schemes.

4. Agency competent to approve environmental

rehabilitation and restoration projects means an agency competent to approve environmental impact assessment reports or certify environmental protection commitments and environmental protection schemes. Agencies competent to approve environmental rehabilitation and restoration projects are also competent to examine and certify the completion of environmental rehabilitation and restoration.

Article 3.- Purposes and principles of depositing

1. Depositing aims to ensure financial sources for rehabilitating and restoring the environment after mineral exploitation activities are conducted by mineral exploiters according to law.

2. A deposit must be at least equal to the actual cost for post-mining environmental rehabilitation and restoration.

Article 4.- Deposit recipients

Environmental Protection Funds may receive deposits of licensed mineral exploiters.

Article 5.- Post-mining environmental rehabilitation and restoration requirements

1. Licensed mineral exploiters must have environmental rehabilitation and restoration projects. Mineral exploiters shall, based on the requirements specified in Appendix 1 to this Decision and specific characteristics of their mineral exploitation activities, formulate environmental rehabilitation and restoration projects and submit them to competent agencies for approval.

2. Post-mining environmental rehabilitation and restoration must ensure that each element of the natural environment such as soil, water, vegetation cover or landscape of the whole or part of a mined area satisfies environmental rehabilitation and

restoration requirements specified in Appendix 1 to this Decision and be conducted under environmental rehabilitation and restoration projects already approved by competent agencies.

Article 6.- Depositors

1. Before exploiting minerals, all licensed mineral exploiters shall make environmental rehabilitation and restoration deposits into Environmental Protection Funds.

2. Mineral exploiters that have not yet made environmental rehabilitation and restoration deposits shall make deposits according to the following regulations:

a/ Mineral exploiters that have prepared environmental impact assessment reports which, however, have no environmental rehabilitation and restoration contents or estimates, shall also formulate environmental rehabilitation and restoration projects and submit them to competent agencies for evaluation and approval.

b/ Mineral exploiters that have made environmental protection commitments which, however, have no environmental rehabilitation and restoration contents or cost estimates, shall also formulate environmental rehabilitation and restoration projects and submit them to competent agencies for evaluation and approval.

3. Organizations and individuals that have construction investment projects and are licensed by competent state agencies to exploit minerals in areas covered by those projects are not required to make environmental rehabilitation and restoration deposits.

Chapter II

BASES FOR AND METHODS OF DETERMINING DEPOSITS

Article 7.- Bases for determining deposits

1. Deposits shall be calculated based on the exploitation scope, adverse impacts on the environment, specific characteristics of the exploited mine areas and expenses necessary for post-mining environmental rehabilitation and restoration. Deposits shall be specified in environmental rehabilitation and restoration projects already evaluated and approved by competent agencies.

2. Deposits shall be calculated on the basis of the most adverse impacts expected to be caused by mineral exploitation activities to the environment.

3. Environmental rehabilitation and restoration deposit is a sum of money to financially secure environmental rehabilitation and restoration during and after mineral exploitation. Actual sums of money for environmental rehabilitation and restoration depend on environmental rehabilitation and restoration projects and activities actually carried out by owners of mineral exploitation projects in order to rehabilitate and restore the environment.

Article 8.- Methods of calculating deposits and modes of depositing

1. A deposit is the total cost for environmental rehabilitation and restoration specified in Appendix 2 to this Decision.

2. In case the licensed mining duration is different from the duration anticipated in the investment report and environmental impact assessment report, a deposit is the total environmental rehabilitation and restoration cost multiplied by the coefficient of time T.

$$T = \frac{T_g}{T_b}$$

With T_g being the licensed mining duration and

T_b being the duration anticipated in the investment report and environmental impact assessment report.

3. In case a mineral exploitation license has a term of less than 3 (three) years, a lump-sum deposit must be made. The level of deposit is equal to 100% (one hundred per cent) of the estimated total cost for environmental rehabilitation under the environmental rehabilitation and restoration project already evaluated and approved by a competent agency.

4. In case a mineral exploitation license has a term of 3 (three) or more years, deposits may be made in installments.

a/ The first deposit installment is specified as follows:

- For projects with a licensed term (T_g) of less than 10 years, the first deposit installment is equal to 25% (twenty five per cent) of the to-be-deposited sum;

- For projects with a licensed term (T_g) of between 10 and under 20 years, the first deposit installment is equal to 20% (twenty per cent) of the to-be-deposited sum;

- For projects with a licensed term (T_g) of 20 or more years, the first deposit installment is equal to 15% (fifteen per cent) of the to-be-deposited sum.

b/ Each subsequent deposit installment is the to-be-deposited sum minus the first deposit installment, and equally divided by the remaining years of the licensed term.

5. In cases in which they are permitted to make deposits in installments, mineral exploiters may opt to make a lump-sum deposit for the whole licensed mineral-exploitation term.

6. In case of extension of the exploitation duration, mineral exploiters shall formulate additional projects on environmental rehabilitation and restoration and make additional deposits for

extended exploitation activities.

Chapter III

ORDER OF AND PROCEDURES FOR DEPOSITING

Article 9.- Time of depositing

1. Licensed mineral exploiters shall make the first deposit installment 30 (thirty) days before commencing mineral exploitation activities.

2. Operational mineral exploiters that have not yet made environmental rehabilitation and restoration deposits under Clause 2, Article 6 of this Decision shall formulate environmental rehabilitation and restoration projects and submit them to competent agencies for evaluation and approval, and make environmental rehabilitation and restoration deposits before December 31, 2008.

3. When deposits are made in installments, installments from the second time on must be made before January 31 of the subsequent year.

4. In case of extension of the exploitation duration, an additional deposit must be made within 30 (thirty) days after the receipt of the extended exploitation license.

Article 10.- Order of and procedures for depositing

1. Licensed mineral exploiters shall carry out depositing procedures at Environmental Protection Funds.

2. Depositors shall pay depositing service charges to Environmental Protection Funds in accordance with law.

3. Deposits shall be made, paid and accounted in Vietnam dong. In case they are made in a foreign currency, they must be converted into Vietnam dong according to the regulations of the Environmental Protection Fund into which the

deposits are made. Deposits bear interests like demand deposits from the time of making.

4. After receiving deposits, Environmental Protection Funds shall certify mineral exploiters' depositing and, at the same time, notify it to agencies competent to approve environmental rehabilitation and restoration projects and state agencies competent to grant mineral exploitation licenses.

Chapter IV

MANAGEMENT AND USE OF DEPOSITS

Article 11.- Dossier, order and procedures for certifying the completion of environmental rehabilitation and restoration

1. After completing environmental rehabilitation and restoration, mineral exploiters shall compile and send dossiers requesting certification of the completion of environmental rehabilitation and restoration contents to agencies competent to approve environmental rehabilitation and restoration projects. A dossier comprises:

a/ A report on results of the project on post-mining environmental rehabilitation and restoration, which also requests the competent agency which has approved the project to certify the completion of environmental rehabilitation and restoration;

b/ A report on community consultation on the completion of post-mining environmental rehabilitation and restoration.

2. Community consultation shall be held as follows:

a/ Mineral exploiters shall send written notices of completed environmental rehabilitation and restoration contents to People's Committees of communes, wards or townships (below collectively referred to as commune-level People's

Committees) and Fatherland Front Committees of communes, wards or townships (below collectively referred to as commune-level Fatherland Front Committees) where minerals are exploited for their written opinions;

b/ In case the commune-level People's Committee or Fatherland Front Committee of the locality where minerals are exploited requests a dialogue, the mineral exploiter shall coordinate with the former in holding such a dialogue. Dialogue results shall be recorded in a minutes, fully reflecting the discussed opinions and opinions accepted or rejected by the mineral exploiter. The minutes must be signed (with full names and positions) by the person presiding over the dialogue and the mineral exploiter, enclosed with a list of dialogue attendants;

c/ Copies of written opinions of commune-level People's Committees and Fatherland Front Committees of localities where minerals are exploited, dialogue minutes as well as other documents (if any) must be enclosed with reports on community consultations on the completion of post-mining environmental rehabilitation and restoration.

3. Inspection and certification of environmental rehabilitation and restoration

a/ Competent agencies shall decide on the setting up of inspection teams. A team for inspecting the execution of an environmental rehabilitation and restoration project consists of representatives of the local administration, the local natural resources and environment agency and the mineral exploitation licensing agency. When necessary, the agency with inspection and certification competence may invite a consultancy agency specialized in technical appraisal of environmental rehabilitation and restoration works to join the inspection team.

b/ The inspection and consideration for certification of the performance of contents of an environmental rehabilitation and restoration project cover:

- Studying and examining the certification application dossier submitted by the mineral exploiter;

- Conducting inspection at the project execution site.

c/ Inspection results must be recorded in a minutes signed by representatives of agencies joining the inspection team, the mineral exploiter and a representative of the local administration.

4. Technical appraisal of environmental rehabilitation and restoration works

a/ Technical appraisal of environmental rehabilitation and restoration works shall be conducted in accordance with law;

b/ Mineral exploiters may invite independent technical appraisal agencies to conduct the appraisal;

c/ Technical appraisal expenses shall be accounted as post-mining environmental rehabilitation and restoration expenses.

5. Certification of the performance of environmental rehabilitation and restoration contents

a/ A certificate of the completion of the contents of an environmental rehabilitation and restoration project shall be issued by a competent agency;

b/ Within 3 (three) working days after receiving a dossier, the agency with inspection and certification competence shall examine the dossier's completeness and validity and request the mineral exploiter to modify or supplement the dossier if it is incomplete or invalid;

c/ Within 20 (twenty) working days after receiving a complete and valid dossier, the agency

with inspection and certification competence shall issue a certificate of the completion of the contents of an environmental rehabilitation and restoration project to the applicant. The duration for setting up an inspection team and inspecting the completion of the contents of an environmental rehabilitation and restoration project is not included in the above 20-working day time limit.

d/ Five years after the completion of environmental restoration works which have been properly maintained under the approved environmental rehabilitation and restoration project, the agency competent to approve environmental rehabilitation and restoration projects shall inspect and certify the completion of all contents of such project. After receiving the certification, mineral exploiters may make the last withdrawal of money under Clause 2, Article 12 of this Decision.

e/ If not certifying the completion of environmental rehabilitation and restoration contents, within 20 (twenty) working days as prescribed at Point c, Clause 5 of this Article, agencies with inspection and certification competence shall notify in writing mineral exploiters of the reason for non-certification.

Article 12.- Use of deposits

1. Deposits must be used properly for post-mining environmental rehabilitation and restoration. After having partially or wholly completed environmental rehabilitation and restoration, mineral exploiters may withdraw part or the whole of the deposits from Environmental Protection Funds in accordance with Clause 2 of this Article.

2. The last withdrawal of money may be made 5 (five) years after a mineral exploiter is certified to have completed environmental rehabilitation and

restoration. Mineral exploiters shall continue to be held answerable for the quality of environmental rehabilitation and restoration projects to meet environmental rehabilitation and restoration requirements specified in Appendix 1 to this Decision until they are allowed to make the last withdrawal of money.

3. In case mineral exploiters have made deposits but fail to rehabilitate and restore the environment or are then dissolved or go bankrupt, agencies competent to approve environmental rehabilitation and restoration projects shall decide to permit the use of the deposits for environmental restoration and select units to restore the environment in accordance with law.

4. Five years after completing environmental rehabilitation and restoration, mineral exploiters shall compile dossiers of application for deposit refund. A dossier comprises:

a/ An application for withdrawal of the deposit for environmental rehabilitation and restoration during mineral exploitation;

b/ A competent inspection agency's document certifying the mineral exploiter's fulfillment of environmental rehabilitation and restoration obligations according to law.

5. Within 5 (five) working days after receiving a valid dossier specified in Clause 4 of this Article, Environmental Protection Funds shall completely refund deposits and close deposit accounts and, at the same time, notify such in writing to agencies competent to approve environmental rehabilitation and restoration projects.

6. Mineral exploiters may withdraw interests on their deposits without having to get certification of agencies with inspection and certification competence.

Chapter V

**RESPONSIBILITIES OF MANAGING
AGENCIES AND UNITS**

Article 13.- Responsibilities of the Ministry of Natural Resources and Environment

1. To evaluate and approve environmental rehabilitation and restoration projects according to its competence. To send dossiers of approval of environmental rehabilitation and restoration projects to People's Committees of provinces or centrally run cities (below collectively referred to as provincial-level People's Committees) where concerned organizations and individuals exploit minerals for inspection and supervision.

2. To inspect and certify the completion of environmental rehabilitation and restoration projects it has approved at the proposal of mineral exploiters.

3. To inspect and guide the making of deposits and environmental rehabilitation and restoration.

4. To send annual reports to the Prime Minister.

Article 14.- Responsibilities of ministries, ministerial-level agencies and government-attached agencies

1. To evaluate and approve environmental rehabilitation and restoration projects according to their competence. To send dossiers of approval of environmental rehabilitation and restoration projects to provincial-level People's Committees of localities where concerned organizations and individuals exploit minerals for inspection and supervision.

2. To inspect and certify the completion of environmental rehabilitation and restoration projects they have approved at the proposal of

mineral exploiters.

3. To inspect according to their competence mineral exploiters in making deposits and conducting environmental rehabilitation and restoration.

4. To annually report to the Ministry of Natural Resources and Environment on the making of deposits and the environmental rehabilitation and restoration by mineral exploiters.

Article 15.- Responsibilities of provincial-level People's Committees

1. To evaluate and approve environmental rehabilitation and restoration projects according to their competence.

2. To inspect and certify the completion of environmental rehabilitation and restoration projects they have approved at the proposal of mineral exploiters.

3. To inspect and guide according to their competence mineral exploiters in making deposits and conducting environmental rehabilitation and restoration.

4. To annually report to the Ministry of Natural Resources and Environment on the making of deposits and the environmental rehabilitation and restoration by mineral exploiters.

Article 16.- Responsibilities of People's Committees of districts, towns and provincial cities (below collectively referred to as district-level People's Committees)

1. To evaluate and approve environmental rehabilitation and restoration projects according to their competence. To send dossiers of approval of environmental rehabilitation and restoration projects to provincial-level People's Committees

for inspection and supervision.

2. To inspect and certify the completion of environmental rehabilitation and restoration projects they have approved at the proposal of mineral exploiters.

3. To inspect and guide according to their competence mineral exploiters in making deposits and conducting environmental rehabilitation and restoration.

4. To annually report to provincial-level People's Committees on the making of deposits and the environmental rehabilitation and restoration by mineral exploiters.

Article 17.- Responsibilities of Environmental Protection Funds

1. To receive deposits made by licensed mineral exploiters, to certify in writing depositors' depositing, keep documents related to depositing, and pay deposits according to current regulations.

2. To pay deposits to eligible organizations and individuals according to regulations. The Vietnam Environmental Protection Fund shall report to the Ministry of Natural Resources and Environment while local Environmental Protection Funds shall report to provincial-level People's Committees on the collection, refund and management of environmental rehabilitation and restoration deposits according to regulations.

3. To pay deposit interests to depositors according to current regulations.

4. To urge mineral exploiters to make deposits on time. To propose competent authorities to issue decisions on sanctioning late depositors.

Article 18.- Responsibilities of mineral exploiters

1. To formulate post-mining environmental rehabilitation and restoration projects and submit them to competent authorities for evaluation and approval.

2. To notify the contents of approved environmental rehabilitation and restoration projects to commune-level People's Committees and Fatherland Front Committees of localities where minerals are exploited for inspection and supervision.

3. To make environmental rehabilitation and restoration deposits under this Decision.

4. To rehabilitate and restore the environment under approved environmental rehabilitation and restoration projects.

5. In case a mineral exploiter returns the mineral exploitation license or has it revoked, if the deposited sum of money is bigger than the sum actually used for environmental rehabilitation and restoration, the difference shall be refunded to the depositor. The refund shall be made only after there is a certificate of the completion of environmental rehabilitation and restoration. If the deposited sum of money is smaller than the sum actually used for environmental rehabilitation and restoration, the mineral exploiter shall additionally pay the difference into the Environmental Protection Fund where the deposit has been made.

6. Within 5 (five) years after completing environmental rehabilitation and restoration, mineral exploiters shall continue to be held answerable for the quality of environmental rehabilitation and restoration projects; when environmental incidents occur in places where environmental rehabilitation and restoration have been conducted, they shall pay for remedying the incidents.

Chapter VI

HANDLING OF VIOLATIONS

Article 19.- For mineral exploiters

1. Mineral exploiters that fail to make deposits shall be suspended from operation or have their mineral exploitation licenses revoked according to the law on minerals; be administratively sanctioned and shall remedy consequences caused to the environment in accordance with law.

2. Mineral exploiters that fail to properly rehabilitate and restore the environment under approved environmental rehabilitation and restoration projects shall be administratively handled according to law.

3. Mineral exploiters that make late deposits as compared to the time of making deposits specified in Article 9 of this Decision shall pay a fine equal to 150% of the deposit interest calculated at the time of late depositing.

Article 20.- For Environmental Protection Funds

1. Environmental Protection Funds which fail to observe the provisions of this Decision or intentionally act in contravention of the provisions on credit deposits shall be administratively handled in accordance with law.

2. Violations committed by Environmental Protection Funds shall be handled in accordance with the law on sanctioning of violations in the financial and banking sectors.

Article 21.- For agencies competent to approve, inspect and certify environmental rehabilitation and restoration projects

Cadres, public employees and agencies competent to approve, inspect and certify

environmental rehabilitation and restoration projects that violate the provisions of this Decision shall be disciplined in accordance with the law on cadres and public employees and relevant laws.

Chapter VII

IMPLEMENTATION PROVISIONS

Article 22.- Effect

1. This Decision takes effect 15 days after its publication in "CONG BAO." To annul Joint Circular No. 126/1999/TTLT-BTC-BCN-BKHCNMT of October 22, 1999, of the Ministry of Finance, the Ministry of Industry and the Ministry of Science, Technology and Environment, on making deposits for environmental restoration during mineral exploitation.

2. Particularly, the environmental rehabilitation and restoration conducted after the exploration and exploitation of petroleum and gas must comply with the Prime Minister's Decision No. 40/2007/QĐ-TTg of March 21, 2007, on clearance of fixed structures, equipment and means for oil and gas activities, and is not governed by this Decision.

Article 23.- Organization of implementation

1. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, presidents of provincial-level People's Committees, mineral exploiters, Environmental Protection Funds, and concerned organizations and individuals shall implement this Decision.

2. The Ministry of Natural Resources and Environment shall assume the prime responsibility for, and coordinate with concerned ministries, branches and localities in, guiding and organizing the implementation of this Decision.

Prime Minister
NGUYEN TANDUNG

Appendix 1

**POST-MINING ENVIRONMENTAL
REHABILITATION AND RESTORATION
REQUIREMENTS**

(Attached to the Prime Minister's Decision No. 71/2008/QĐ-TTg of May 29, 2008)

Post-mining environmental rehabilitation and restoration cover the following jobs:

1. For open-cast mines not threatening to generate acid mine drainage:

a/ For mines taking the shape of pit deep in the natural ground: To fill up the pits to the original ground level, if possible, or create water reservoirs with surrounding embankments to keep animals away;

b/ For mines taking a shape other than pits: To fill them up for planting trees or changing their land use purposes;

c/ For spoil sites: High spoil heaps must be cut and leveled into layers, creating the slope of the sites and layers, and appropriate water drainage works must be built immediately during exploitation. Upon finishing exploitation, to level the spoil sites, and take measures to prevent collapse, subsidence and slide, and cover all of the sites' layers and tops with topsoil and vegetation; if the spoil is discharged into a valley, the spoil must be leveled and covered with topsoil in order to cover them with vegetation; or take other measures suitable to topographical characteristics;

d/ For tailings dumping sites: To form appropriate water drainage systems; to level the dumping sites, cover them with topsoil and vegetation or restore the cultivation area, if possible;

e/ For industrial and civil structures serving mining which are no longer useful: To dismantle them in order to return the ground or change their use purposes;

f/ Other feasible forms of restoration.

2. For open-cast mines threatening to generate acid mine drainage:

Mines of solid minerals containing sulfide mineral components all pose a risk of generating acid mine drainage. Environmental restoration for those mines should be conducted in a way to remedy short-term as well as long-term consequences of acid mine drainage.

a/ For mines taking the shape of pits: To fill up the ground to the original state, if possible, then cover the whole filled-up area with a layer of materials of low permeability and ram this layer to an endosmosis of below 1×10^{-6} cm/s, then surface the area with soil and vegetation. If not filling up the ground, to submerge the area permanently in order to prevent oxidizing agents; to build embankments to prevent animals and people from entering as for mines not threatening to generate acid mine drainage;

b/ For mines taking a shape other than pits: To level the ground and cover it with a layer of materials of low endosmosis, then ram this layer to a degree of permeability below 1×10^{-6} cm/s, then cover it with vegetation or change land use purposes;

c/ For spoil sites: To reinforce the site's foundation and walls with materials of low endosmosis, then ram the foundation and walls to a degree of permeability below 1×10^{-6} cm/s right before and during mining. After finishing the exploitation, to level and cover the site with a layer of materials of low permeability, then ram this layer to reach a degree of permeability below 1×10^{-6} cm/s, then cover it with soil and vegetation;

d/ Tailings dumping sites threatening to generate acid mine drainage shall be treated similarly as above;

e/ The thickness of the anti-absorption clay layer

or cover to prevent the spread of acid mine drainage into the environment must be at least 60 cm;

f/ For industrial and civil structures serving mining which are no longer useful: To dismantle them in order to return the ground or change their use purposes;

g/ Other feasible forms of restoration.

3. For pit mines:

a/ To fill up the pits according to pit-mining regulations;

b/ For mined areas under construction works, cities, towns or residential areas prone to collapse or subsidence where the pit-filling method is applied, to fill all the remaining pits after finishing exploitation in order to maintain works on the surface;

c/ For spoil and tailings dumping sites as well as civil and industrial works, to restore the environment as for open-cast mining;

d/ Other feasible forms of restoration.

4. For riverbed sand, gravel and spread mineral exploitation:

a/ To level the ground and clean up sand in order to return the ground or cultivation land for areas already used as riverside warehouses and yards or makeshift roads linking sand warehouses or yards with public roads;

b/ To level and clean up makeshift landfills for burying daily-life wastes during the mining process;

c/ To dismantle investors' civil structures after the riverbed sand exploitation in order to return the ground for localities;

d/ To deal with riverside or dike-bank erosion caused by riverbed sand, gravel or spread mineral exploitation (if any);

e/ Other feasible forms of restoration.

Appendix 2

METHODS OF ESTIMATING ENVIRONMENTAL REHABILITATION AND RESTORATION COSTS

(Attached to the Prime Minister's Decision No. 71/2008/QĐ-TTg of May 29, 2008)

The total estimate for environmental rehabilitation and restoration are the total of the following costs⁽¹⁾:

1. Cost for storing surface soil, including the cost for construction of separate storage sites next to or inside spoil sites. This cost is not required for mines where there is only surface soil but not spoil;

2. Cost for ground leveling after finishing exploitation in places in which the ground should be restored such as industrial yards, mining pits, spoil sites and other works of mines;

3. Cost for consolidating mine banks after finishing exploitation, including the cost for creating mine bank slope according to open-cast mining regulations, and the cost for planting trees to stabilize mine banks in weak-soil areas;

4. Cost for dismantling existing structures on the ground which are no longer useful upon mine closure;

5. For mined areas with open mining pits, cost for building dikes to prevent people and animals from approaching the pits after exploitation and cost for building water drainage systems for the pits. In protectable places, this cost may be used to erect permanent fences or densely plant trees on dikes and place signboards around dangerous pit areas. These signboards will exist permanently, clearly indicating the depth of pits and whether or not swimming in pits is allowed;

6. For pit mines, cost for filling up entrances into mines or feeder pits (when necessary) according to pit mining regulations;

7. Cost for filling up pits in places where geological conditions are weak and there are to-

be-protected structures on the ground surface;

8. Cost for transporting surface soil to places where the environment is restored with a vegetation cover, including the cost for leveling the ground for vegetation;

9. Tree-planting cost, including the cost for purchasing seedlings, digging holes for planting trees, maturing and tending trees during the first 2-5 years, and planting other trees in replacement of dead ones;

10. Cost for preventing acid mine drainage for sulfide mineral mines, including:

- Cost for building foundations and embankments for spoil and tailings sites before production in order to prevent permeation into groundwater;

- Cost for securely covering, according to standards, spoil or tailings sites with materials of low permeability or making them submerged permanently;

- Cost for reinforcing dams of tailings sites to become permanent if choosing the option to make these sites submerged permanently.

- Cost for covering spoil sites with vegetation if choosing to fill up the sites with materials of low permeability.

11. Administrative expenses for environmental rehabilitation and restoration work under current regulations;

12. Expenses for formulating environmental rehabilitation and restoration projects, covering also evaluation, design and approval expenses;

13. Other expenses (if any).-

(1) Costs are calculated based on norms applicable to relevant branches in localities where mining activities are carried out. When calculating each of the above costs, it is necessary to apply the price increase coefficient for each type of activity. If there are not yet regulations on price increase coefficient, coefficient 1 will apply.