

No. 133/2012/TT-BTC

Hanoi, August 13, 2012

**CIRCULAR**

**ON THE COLLECTION, REMITTANCE AND MANAGEMENT OF FEES FOR LICENSING REPRESENTATIVE OFFICES OF FOREIGN TRADERS IN VIETNAM**

*Pursuant to the Ordinance on Fees and Charges No. 38/2001/PL-UBTVQH10 on August 28, 2011, the Government's Decree No. 57/2002/NĐ-CP on June 03, 2002 and the Government's Decree No. 24/2006/NĐ-CP on March 06, 2006 detailing the implementation of the Ordinance on Fees and Charges;*

*Pursuant to the Government's Decree No. 72/2006/NĐ-CP on July 25, 2006 detailing the Law on Trade applicable to representative offices and branches of foreign traders in Vietnam;*

*Pursuant to the Government's Decree No. 29/2008/NĐ-CP on March 14, 2008 on industrial zones, export processing zones, and economic zones;*

*Pursuant to the Government's Decree No. 118/2008/NĐ-CP of November 27, 2008 on defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*At the proposal of the Director of the Tax Policy Department;*

*The Minister of Finance promulgates the Circular guiding the collection, remittance and management of fees for licensing representative offices of foreign traders in Vietnam as follows:*

**Article 1. Fee payer and fee collection agencies.**

1. Foreign traders issued with the establishment licenses for their representative offices in Vietnam must pay fees as guided in this Circular.
2. State management agencies competent to issued establishment licenses for representative offices of foreign traders in Vietnam as prescribed in the Government's Decree No. 72/2006/NĐ-CP on July 25, 2006 detailing the Law on Trade applicable to representative offices and branches of foreign traders in Vietnam; agencies authorized to issue establishment licenses for representative offices of foreign traders in Vietnam as prescribed in the Government's Decree No. 29/2008/NĐ-CP on March 14, 2008 on industrial zones, export processing zones, and economic zones must collect, remit and manage the fees for licensing representative offices of foreign traders in Vietnam as guided in this Circular.

**Article 2. The fee rates**

1. The fees for licensing representative offices of foreign traders in Vietnam:
  - a) New issuance: 3,000,000 VND/license;
  - b) Reissuance, amendment, supplement, expansion: 1,500,000 VND/license.
2. The fees for licensing representative offices of foreign traders in Vietnam must be collected in Vietnam Dong (VND).

### **Article 3. The collection, remittance and management**

The fees for issuing establishment licenses to representative offices of foreign traders are receipts of the State budget.

2. The fee collection agencies shall remit 100% of the fee amount collected to the State budget to the corresponding chapter, type, clause, item, sub-item in the current List of the State budget. The expenses on the fee collection, the appraisal of the establishment of representative offices of foreign traders in Vietnam shall be allotted under the estimates approved annually.
3. The agencies collecting fees for licensing representative offices of foreign traders in Vietnam are responsible for registering, declaring, and remitting the fees to the State budget as prescribed in the Circular No. 63/2002/TT-BTC on July 24, 2002, and the Circular No. 45/2006/TT-BTC on May 25, 2006 on amending and supplementing the Circular No. 63/2002/TT-BTC on July 24, 2002 guiding the law provisions on fees and charges.

### **Article 4. Organizing the implementation**

1. This Circular takes effect on October 01, 2012 and supersedes the Circular No. 73/1999/TT-BTC on June 14, 1999 of the Ministry of Finance guiding the collection of fees for licensing to permanent representative offices of foreign economic organizations in Vietnam.
2. Other contents related to the collection, remittance, management and disclosure of the fee collection not guided in this Circular shall be implemented under the Circular No. 63/2002/TT-BTC on July 24, 2002, and the Circular No. 45/2006/TT-BTC on May 25, 2006 on amending and supplementing the Circular No. 63/2002/TT-BTC on July 24, 2002 guiding the law provisions on fees and charges, the Circular No. 28/2011/TT-BTC on February 28, 2011 of the Ministry of Finance guiding the implementation of a number of articles of the Law on Tax administration, guiding the implementation of the Government's Decree No. 85/2007/NĐ-CP on May 25, 2007 and the Government's Decree No. 106/2010/NĐ-CP on October 28, 2010.
3. The fee payers and relevant agencies are responsible for implementing this Circular. The organizations and individuals are recommended to send feedbacks on the difficulties arising during the course of implementation to the Ministry of Finance for consideration and guidance./.

**FOR THE MINISTER  
DEPUTY MINISTER**

**Vu Thi Mai**