

CIRCULAR

Prescribing rates, collection and remittance of the licensing fee for establishment of Vietnam-based representative offices of foreign advertising enterprises

Pursuant to June 21, 2012 Law No. 16/2012/QH13 on Advertising;

Pursuant to August 28, 2001 Ordinance No. 38/2001/PL-UBTVQH10 on Charges and Fees;

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

Pursuant to the Government's Decree No. 181/2013/ND-CP of November 14, 2013, detailing a number of articles of the Law on Advertising;

Pursuant to the Government's Decree No. 215/2013/ND-CP of December 23, 2013, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

At the proposal of the director of the Department of Tax Policy,

The Minister of Finance promulgates the Circular prescribing rates, collection and remittance of the licensing fee for Vietnam-based representative offices of foreign advertising enterprises, as follows:

Article 1. Fee payers and fee-collecting agencies

1. Fee payers referred to in this Circular are foreign advertising enterprises that apply for new licenses, re-grant or modification of licenses for establishment of Vietnam-based representative offices.

2. Fee-collecting agencies referred to in this Circular are state agencies competent to license the establishment of Vietnam-based representative offices of foreign advertising enterprises under the Government's Decree No. 181/2013/ND-CP of November 14, 2013, detailing a number of articles of the Law on Advertising.

Article 2. Fee rates

1. Rates of the licensing fee for establishment of Vietnam-based representative offices of foreign advertising enterprises are as follows:

a/ For a new license: VND 3,000,000;

b/ For a re-granted or modified license: VND 1,500,000.

2. The licensing fee for establishment of Vietnam-based representative offices of foreign advertising enterprises shall be collected in Vietnam dong.

Article 3. Fee collection and remittance

1. The licensing fee for establishment of Vietnam-based representative offices of foreign advertising enterprises constitutes a state budget revenue.

2. Fee-collecting agencies shall remit 100% (one hundred percent) of the total collected fee amount into the state budget according to the corresponding chapter, item and sub-item of the current state budget index.

3. Spending related to the licensing of establishment of Vietnam-based representative offices of foreign advertising enterprises shall be allocated from the state budget according to approved annual estimates. Based on the spending contents guided in the Ministry of Finance's 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 regulations on charges and fees, and regimes, standards and norms of expenditures under current regulations, fee-collecting agencies shall elaborate cost estimates to serve the licensing of establishment of Vietnam-based representative offices of foreign advertising enterprises, and incorporate them in their annual budget estimates for being sent to same-level financial agencies for submission to competent authorities for decision.

Article 4. Organization of implementation

1. This Circular takes effect on July 10, 2014.

2. Other matters related to the fee collection and remittance and publicity of the fee collection regime which are not guided in this Circular must comply with the Ministry of Finance's Circular No. 63/2002/TT-BTC of July 24, 2002, guiding the law on charges and fees; Circular No. 45/2006/TT-BTC of May 25, 2006, amending and supplementing Circular No. 63/2002/TT-BTC; Circular No. 156/2013/TT-BTC of November 6, 2013, guiding a number of articles of the Law on Tax Administration; the Law Amending and Supplementing a Number of Articles of the Law on Tax Administration and the Government's Decree No. 83/2013/ND-CP of July 22, 2013; Circular No. 153/2012/TT-BTC of September 17, 2012, guiding the printing, distribution, management and use of documents for the collection of charges and fees

belonging to the state budget; and amending and supplementing documents (if any).

3. Organizations and individuals that are fee payers and related agencies shall implement this Circular.

4. Any problems arising in the course of implementation should be promptly reported to the Ministry of Finance for consideration and guidance.-

For the Minister of Finance
Deputy Minister
VU THI MAI

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