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THE NATIONAL ASSEMBLY

SOCIALIST REPUBLIC OF VIET NAM  
Independence - Freedom - Happiness

No. 57/2010/QH12

**LAW  
ON ENVIRONMENTAL PROTECTION TAX**

Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam, which was amended and supplemented under Resolution No. 51/2001/QH10;

The National Assembly promulgates the Law on Environmental Protection Tax.

**CHAPTER I  
GENERAL PROVISIONS**

**Article 1.**

Scope of regulation

This Law provides objects subject to, objects not subject to, payers of, bases for, declaration, calculation, payment and refund of environmental protection tax.

**Article 2.**

Interpretation of terms

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

1. Environmental protection tax means an indirect tax imposed on products and goods (below collectively referred to as goods) which, when used, cause adverse impacts on the environment.
2. Specific tax rate means a tax amount calculated per unit of taxable goods.
3. Taxable plastic bag means a bag or packaging made of high-density or linear low-density polyethylene resin, which has a technical name of plastic bag.
4. Hydro-chloro-fluoro-carbon (HCFC) solution means a group of ozone layer-depleting substances which are used as-refrigerants.

**Article 3.**

Taxable objects

1. Petrol, oil and grease, including:

- a/ Petrol, except ethanol;
- b/ Jet fuel;
- c/ Diesel oil;
- d/ Kerosene;
- e/ Fuel oil;
- f/ Lubricant;
- g/ Grease.

2. Coal, including:

- a/ Lignite;
- b/ Anthracite coal;
- c/ Fat coal;
- d/ Other coals.

3. HCFC solution.
4. Taxable plastic bags.
5. Herbicides restricted from use.
6. Termiticides restricted from use.
7. Forest product preservatives restricted from use.
8. Storehouse disinfectants restricted from use.
9. When necessary to add other taxable objects in each period, the National Assembly Standing Committee shall make consideration and decision.

The Government shall detail this Article.

**Article 4.**

Objects not subject to tax

1. Goods not specified in Article 3 of this Law are not subject to environmental protection tax.
2. Goods specified in Article 3 of this Law are not subject to environmental protection tax if they are:
  - a/ Transited or transferred from/to Vietnamese border gates or borders under law, including goods transported from exporting countries to importing countries through Vietnamese border gates but not undergoing procedures for import into Vietnam or export from Vietnam; transited through Vietnamese border gates or borders under agreements concluded between the Vietnamese Government and foreign governments or agreements between agencies and representatives authorized by the Vietnamese Government and foreign governments

government or agreements between agencies and representatives authorized by the Vietnamese Government and foreign governments under law;

- b/ Temporarily imported for re-export within the time limit specified by law;
- c/ Exported directly by producers or exported under producers' entrustment to exporters, except goods bought by organizations, households or individuals for export.

**Article 5.**

Taxpayers

1. Environmental protection tax payers are producers and importers of taxable goods specified in Article 3 of this Law. 2. In some specific cases, environmental protection tax payers are defined as follows:

- a/ In case of entrusted import, the entrusted importers shall pay the tax;
- b/ In case organizations, households or individuals that are principal buyers of coal extracted on a small scale cannot produce documents proving that environmental protection on tax has been paid, these principal buyers shall pay the tax.

**CHAPTER II  
TAX BASES**

**Article 6.**

Tax bases

1. Bases for calculating environmental protection tax include quantity of taxed goods and specific tax rate.
2. Quantity of taxed goods is specified as follows:
  - a/ For home made goods, it is the quantity of produced goods which are sold, exchanged, or used for consumption or donation;
  - b/ For imported goods, it is the quantity of imported goods.
3. The specific tax rate is provided in Article 8 of this Law.

**Article 7.**

Tax calculation method

The payable environmental protection tax amount equals the quantity of units of taxable goods multiplied by the specific tax rate prescribed for a unit of goods.

**Article 8.**

Tariff

1. Specific tax rates are provided in the Tariff below.

No.	Goods	Unit of calculation	Tax rate (VND/unit of goods)
<b>I</b>	Petrol, oil and grease		
1	Petrol, except ethanol	liter	1,000-4,000
2	Jet fuel	liter	1,000-3,000
3	Diesel oil	liter	500-2,000
4	Kerosene	liter	300-2,000
5	Fuel oil	liter	300-2,000
6	Lubricant	liter	300-2,000
7	Grease	kg	300-2,000
<b>II</b>	Coal		
1	Lignite	ton	10,000-30,000
2	Anthracite coal	ton	20,000-50,000
3	Fat coal	ton	10,000-30,000
4	Other coals	ton	10,000-30,000
<b>III</b>	HCFC solution	kg	1,000-5,000
<b>IV</b>	Taxable plastic bags	kg	30,000-50,000
<b>V</b>	Herbicides restricted from use	kg	500-2,000
<b>VI</b>	Termiticides restricted from use	kg	1,000-3,000
<b>VII</b>	Forest product preservatives restricted from use	kg	1,000-3,000
<b>VIII</b>	Storehouse disinfectants restricted from use	kg	1,000-3,000

2. Based on the tariff provided in Clause 1 of this Article, the National Assembly Standing Committee shall set a specific tax rate for each type of taxable goods which must adhere to the following principles:

- a/ Being in line with state socio-economic development policies in each period;
- b/ Being based on the extent of adverse environmental impacts caused by the goods.

**CHAPTER III  
TAX DECLARATION, CALCULATION, PAYMENT AND REFUND**

**Article 9.**

Time of tax calculation

1. For produced goods which are sold, exchanged or used for donation, the time of tax calculation is the time of transfer of the ownership or use right of the goods.
2. For produced goods which are used for internal consumption, the time of tax calculation is the time the goods are put into use.
3. For imported goods, the time of tax calculation is the time of registration of customs declarations.
4. For petrol and oil produced or imported for sale, the time of tax calculation is the time a principal petrol and oil trader sells petrol and oil.

**Article 10.**

## Tax declaration, calculation and payment

1. Declaration, calculation and payment of environmental protection tax on produced goods which are sold, exchanged or used for consumption or donation shall be made monthly and under the tax administration law.
2. Declaration, calculation and payment of environmental protection tax on imported goods shall be made simultaneously with declaration and payment of import duty.
3. Environmental protection tax shall be paid only once for produced or imported goods.

**Article 11.**

## Tax refund

Environmental protection tax payers will have paid tax amounts refunded for:

1. Imported goods which are still left in warehouses or storing yards at border gates and subject to customs supervision and then re-exported abroad;
2. Goods which are imported for transfer or sale to foreign partners through Vietnam-based agents; petrol and oil sold to foreign firms' means of transport traveling on routes through Vietnamese ports or to Vietnamese means of transport traveling on international routes under law;
3. Goods which are temporarily imported for re-export by the trading mode of temporary import for re-export;
4. Imported goods which are re-exported abroad importers;
5. Goods which are temporarily imported for or sale at fairs or exhibitions under law and then re-exported abroad.

**CHAPTER IV  
IMPLEMENTATION PROVISIONS**

**Article 12.**

## Effect

1. This Law takes effect on January 1, 2012.
2. The provisions on collection of petrol and oil charges of Ordinance No. 38/2001/PL-UBTVQH10 on Charges and Fees cease to be effective on the effective date of this law.

**Article 13.**

Implementation detailing and guidance.

The Government shall detail and guide articles and clauses assigned to it in this Law; and guide other necessary contents of this Law to meet state management requirements.

This Law was passed on November 15, 2010, by the XII<sup>th</sup> National Assembly of the Socialist Republic of Vietnam at its 8<sup>th</sup> session.

**CHAIRMAN OF THE NATIONAL ASSEMBLY**  
(Signed and sealed)

**Nguyen Phu Trong**

*(This translation is for reference only)*

**Legal update:**

- . Circular No. 32/2013/TT-NHNN dated December 26, 2013 of the State Bank of Vietnam guiding the implementation of regulations on restricting the use of foreign exchange in the territory of Vietnam
- . Circular No. 33/2013/TT-NHNN dated December 26, 2013 of the State Bank of Vietnam guiding procedures for the approval for activities of export and import of foreign currencies in cash of the authorized banks
- . Decree No. 214/2013/ND-CP dated December 20, 2013 of the Government amending and supplementing a number of articles of Government's Decree No. 103/2008/ND-CP dated September 16, 2008 on compulsory insurance for civil liability of motor vehicle owners
- . Decree No. 209/2013/ND-CP dated December 18, 2013 of the Government detailing and guiding the implementation of a number of articles of law on value added tax
- . Circular No.: 33/2013/TT-BLĐTBXH dated December 16, 2013 of the Ministry of Labor, Invalids and Social Affairs guiding the implementation of region-based minimum wage levels for laborers working for enterprises, cooperatives, cooperative groups, farms, households, individuals and other agencies, organizations employing laborers

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