

**CIRCULAR No. 116/2000/TT-BTC OF  
DECEMBER 19, 2000 GUIDING THE  
REGIME OF MANAGEMENT AND USE OF  
FEES FOR AQUATIC PRODUCT QUALITY,  
SAFETY AND HYGIENE CONTROL**

*Pursuant to the Government's Decrees No. 87/*

*GP of December 19, 1996 and No. 51/1998/ND-CP of July 18, 1998 detailing the division of responsibility for management, elaboration, execution and settlement of the State budget;*

*Pursuant to the Government's Decree No. 04/1999/ND-CP of January 30, 1999 on charges and fees belonging to the State Budget;*

*Pursuant to Decision No. 90/2000/QĐ-BTC of June 1, 2000 of the Minister of Finance, promulgating the levels of fees to be collected for aquatic product quality, safety and hygiene control;*

*Pursuant to the Government's Decree No. 86/CP of December 8, 1995 on the assignment of State management over goods and product quality;*

*After consulting with the Ministry of Aquatic Resources; the Ministry of Finance hereby provides the following guidance on the regime of management and use of fees for aquatic product quality, safety and hygiene control:*

## **I. GENERAL PROVISIONS:**

1. Fees for aquatic product quality, safety and hygiene control constitute a source of State budget revenues. The payers, levels and collection of fees for aquatic product quality, safety and hygiene control shall comply with Decision No. 90/2000/QĐ-BTC of June 1, 2000 of the Minister of Finance promulgating the Table of fee rates for aquatic product quality, safety and hygiene control.

2. Units organizing the collection of fees for aquatic product quality, safety and hygiene control may use at most 90% of the collected fee amounts to cover expenses for the work of aquatic product quality, safety and hygiene management according to the estimates already approved by competent bodies under current financial revenue-expenditure regimes; the remainder (10%) must be remitted into the State Budget.

3. The collecting units shall have to open fee-collecting accounts at the State Treasuries where their transactions are carried out. Once every 10 days, the collected amounts of fees for aquatic product quality, safety and hygiene control must be remitted into such collecting-accounts opened at the State Treasuries.

## **II. SPECIFIC PROVISIONS:**

### **1. Use of the collected fee amounts:**

The collected amounts of fees for aquatic product

quality, safety and hygiene control shall be used by units according to the estimates already approved by the competent authorities to cover their expenses, including the following:

- Payment of wages, remuneration and allowances to laborers;

- Expenses for labor safety;

- Expenses for public services, office supplies, propaganda and communication;

- Expenses for hazardous and overtime work allowances,

- Expenses for purchase of materials, tools, chemicals, vouchers and seals,

- Expenses for procurement and repair of fixed assets and specialized technical equipment directly relating to fee collection activities;

- Other expenses in service of fee collection organization and aquatic product quality, safety and hygiene management, such as:

- + Expenses for organizing refresher courses for officials and employees;

- + Expenses for experimenting technical methods of aquatic product quality, safety and hygiene control;

- + Expenses for public relation activities in direct service of the work of aquatic product quality, safety and hygiene management (purchase of documents, reception of foreign specialists coming to Vietnam for aquatic product quality, safety and hygiene inspection, sending of officials to work with foreign partners).

All the above-mentioned expenses must be approved by the managing agencies and shall be made according to current financial spending norms and regime.

The agencies managing aquatic product quality and hygiene shall be entitled to deduct funds for rewards to their officials and employees directly engaged in fee collection and remittance. The annual average per-head fund deduction level shall not exceed 3 months' paid wages, and be included in the percentage (%) left for use by units.

### **2. The elaboration and execution of fee collection-spending estimates**

- On the basis of the collection-spending estimates of fees for aquatic product quality, safety and hygiene control assigned by competent authorities, the Ministry of Aquatic Resources shall assign the collection-spending estimates of fees for aquatic

product quality, safety and hygiene control to the Aquatic Product Quality and Hygiene Inspection Center, and at the same time, send them to the Ministry of Finance.

- Basing itself on the notified collection-spending estimates of fees for aquatic product quality, safety and hygiene control, the Aquatic Product Quality and Hygiene Inspection Center shall assign the collection-spending estimates of fees for aquatic product quality, safety and hygiene control to its regional branches, and at the same time, send them to the State Treasuries and tax offices of such localities.

- On the basis of the assigned collection-spending estimates for the whole year, the Aquatic Product Quality and Hygiene Inspection Center's branches shall work out the detailed quarterly collection-spending estimates of fees for aquatic product quality, safety and hygiene control according to revenue and expenditure items of the State Budget Contents, and send them to the Aquatic Product Quality and Hygiene Inspection Center and the State Treasuries, where their transactions are carried out. The Aquatic Product Quality and Hygiene Inspection Center shall sum up and incorporate them in the quarterly collection-spending estimates, then send them to the Ministry of Aquatic Resources and the Ministry of Finance before the 10<sup>th</sup> of the last month of previous quarter.

On the basis of the collected amounts of fees for aquatic product quality, safety and hygiene control deposited at the State Treasuries, the spending estimates already approved by the competent authorities, the spending-approval orders of the heads of the units, and lawful and valid dossiers and vouchers according to the current regulations, the State Treasuries shall make advances or payment to units according to the provisions in Circular No. 40/1998/TT-BTC of March 31, 1998 of the Ministry of Finance guiding the regime of management, allocation and payment of State budget expenditures via State Treasuries" and in this Circular.

Monthly, the fee-collecting units shall have to remit 10% of the collected fee amounts into the State budget according to the assigned estimates.

### **3. Regulation of fees for aquatic product quality, safety and hygiene control**

In cases where the collected amounts of fees for aquatic product quality, safety and hygiene control of collecting units are smaller than the expenditures, in order to ensure regular operations, the Aquatic Product Quality and Hygiene Inspection Center may

regulate fees from units with high collected amounts to units with low collected amounts (including the Center's Office), within the limit of 90% of the total collected amounts of fees for aquatic product quality, safety and hygiene control, as follows:

Basing themselves on the collected amounts of fees for aquatic product quality, safety and hygiene control deposited at the State Treasuries at the end of each year and each quarter, after subtracting the spending estimates already approved by the competent authorities, the units shall remit the remainder into account of the Aquatic Product Quality and Hygiene Inspection Center for the latter to make apportion to its attached units with fee revenues being lower than the approved fee spending estimates.

Units collecting the fees for aquatic product quality, safety and hygiene control shall effect their spending according the approved estimates, if in a year their revenues decrease, their expenditures shall be reduced correspondingly. For cases where the revenues exceed the assigned estimates, the Ministry of Aquatic Resources is requested to make draft estimates and send them to the Ministry of Finance for consideration and supplementation, but must ensure the principle that the total expenditures shall not exceed the expenditure percentage (90%) left to units, according to the State's current regulations.

### **4. Final settlement of collection-spending of fees for aquatic product quality, safety and hygiene control**

At the end of each quarter and each year, the fee-collecting units shall have to make final settlement of the entire collected and spent amounts of fees for aquatic product quality, safety and control according to the provisions in Decision No. 999/TC/QD/CDKT of November 2, 1996 of the Ministry of Finance promulgating the system of administrative and public-service accounting regimes and in this Circular.

The Ministry of Aquatic Resources shall have to approve the final settlement of the Aquatic Product Quality and Hygiene Inspection Center, sum up and incorporate it in the final settlement report to be sent to the Ministry of Finance.

The Ministry of Finance shall have to approve and announce the approval of the final settlement of fees for aquatic product quality, safety and hygiene control, together with annual final settlement of the Ministry of Aquatic Resources.

For cases where the amounts of fees for aquatic product quality, safety and hygiene control left for

use by units are not used up by the year-end, units must remit them into the State budget.

5. The Ministry of Aquatic Resources shall have to coordinate with the Ministry of Finance in organizing regular (or irregular) inspections of the collecting units in order to ensure that the collection is carried out in strict compliance with regimes, the spending is made for right purposes and with high efficiency, and to promptly handle violations (if any).

### **III. IMPLEMENTATION ORGANIZATION**

1. This Circular takes effect as from June 15, 2000, and replaces the spending contents prescribed in Joint-Circular No. 13/TT-LB of February 12, 1996 of the Ministry of Finance and the Ministry of Aquatic Resources stipulating the regimes of collection, remittance and use management of charges and fees for aquatic product quality, safety and hygiene control.

2. Other service activities of the Aquatic Product Quality and Hygiene Inspection Center and its branches shall comply with the State's current financial regulations for public-service units with revenues.

In the course of implementation, if any troubles arise, units are requested to report them to the Ministry of Finance for study and proper settlement.

*For the Minister of Finance*

*Vice Minister*

**NGUYEN THI KIM NGAN**