

Part I. LEGAL DOCUMENTS

THE GOVERNMENT

DECREE No. 174/2007/ND-CP OF NOVEMBER 29, 2007 ON ENVIRONMENTAL PROTECTION CHARGES FOR SOLID WASTES

THE GOVERNMENT

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 December 16, 2002 Law on the State Budget;

Pursuant to the August 28, 2001 Ordinance on Charges and Fees;

At the proposal of the Minister of Finance,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1.- This Decree provides for environmental protection charges for solid wastes; charge rates and regime of the collection, remittance, management and use of environmental protection charges for solid wastes.

Article 2.-

1. Subject to environmental protection charges for solid wastes defined in this Decree are ordinary and hazardous solid wastes discharged from production,

business, service and other activities (except for ordinary solid wastes discharged in daily-life activities of individuals and households).

2. Ordinary or hazardous solid wastes prescribed in Clause 1 of this Article are determined and classified under the Government's Decree No. 59/2007/ND CP of April 9, 2007, on solid waste management.

Article 3.- Payers of environmental protection charges for solid wastes are organizations or individuals that discharge charge-liable solid wastes prescribed in Article 2 of this Decree, except for those that dispose of solid wastes by themselves or sign service contracts on solid waste disposal up to environmental standards prescribed by law.

Article 4.- If a treaty to which the Socialist Republic of Vietnam is a contracting party contains provisions different from those of this Decree, that treaty prevails.

Chapter II

RATES AND REGIME OF THE COLLECTION, REMITTANCE, MANAGEMENT AND USE OF ENVIRONMENTAL PROTECTION CHARGES FOR SOLID WASTES

Article 5.- Rates of environmental protection charges for solid wastes are prescribed as follows:

1. For ordinary solid wastes generated from activities of agencies, business or service establishments, industrial production establishments or craft villages: not exceeding VND 40,000/ton.

2. For hazardous solid wastes: not exceeding VND 6,000,000/ton.

Article 6.- Based on charge rates in Article 5 of this Decree and the practical situation of the disposal and destruction of solid wastes in localities, provincial/municipal People's Councils shall decide on specific environmental protection charge rates applicable to

each type of solid waste, each region and each charge payer in localities.

Article 7.- Environmental protection charges for solid wastes constitute a state budget revenue, and shall be managed and used as follows:

1. Agencies and units directly collecting charges may retain part of the collected charge amounts to cover charge collection expenses under the provisions of Articles 11 and 12 of Decree No. 57/2002/ND-CP of June 3, 2002, and Clause 5, Article 1 of Decree No. 24/2006/ND-CP of March 6, 2006, amending and supplementing a number of articles of the Government's Decree No. 57/2002/ND-CP of June 3, 2002, detailing the implementation of the Ordinance on Charges and Fees.

2. Local budgets shall enjoy the whole remainder (one hundred per cent) to spend on the following:

a/ Solid waste treatment up to environmental standards, such as incineration, disinfection, neutralization, inertialization or hygienic burial of solid wastes, ensuring strict control of environmental pollution in the course of waste treatment;

b/ Classification of solid wastes, including public information to improve public awareness about classification of solid wastes at source;

c/ Investment in building solid waste burial sites and treatment facilities, application of technologies of recycling, reusing, disposing of and destroying solid wastes.

Pursuant to the state budget law, the law on charges and fees and this Article, provincial/municipal People's Councils shall decide appropriate on the appropriate management and use of environmental protection charges for solid wastes.

Article 8.- Charge payers shall pay fully and in time environmental protection charges for solid wastes as well as sanitation charges to units collecting sanitation charges. Monthly or quarterly, charge-collecting units shall remit collected charge amounts into the state budget after subtracting amounts they

are allowed to retain under the provisions of Clause 1, Article 7 of this Decree.

Article 9.- Annually, within 60 days from January 1 of the calendar year, charge-collecting units shall finalize with tax agencies the collection, remittance, management and use of collected charge amounts in localities in the previous year according to the tax administration law.

Article 10.- Tax agencies shall inspect, urge and finalize with charge-collecting units the collection, remittance, management and use of environmental protection charges for solid wastes.

Chapter III

IMPLEMENTATION PROVISIONS

Article 11.- Complaints, denunciations and settlement of complaints and denunciations about the collection, remittance, management and use of environmental protection charges for solid wastes in this Decree comply with the law on complaints and denunciations and the law on charges and fees.

Article 12.- Charge payers, organizations or individuals collecting environmental protection charges for solid wastes that commit acts in violation of this Decree shall, depending on the nature and severity of their violations, be administratively sanctioned or examined for penal liability.

Article 13.- This Decree takes effect 15 days after its publication in "CONG BAO."

Article 14.- Ministers, heads of ministerial-level agencies, heads of government-attached agencies, and presidents of provincial/municipal People's Committees shall implement this Decree.

On behalf of the Government
Prime Minister
NGUYEN TAN DUNG