

No. 260/2016/TT-BTC

Hanoi, 14 November 2016

CIRCULAR

**Stipulating the rate of appraisal fees, regime on collection, payment,
management and use content appraisal fees
for imported and exported cultural products**

Pursuant to the Law on fees and charges dated 25 November 2015;

Pursuant to the Law on State Budget dated 25 June 2015;

*Pursuant to Decree No. 120/2016/ND-CP dated 23 August 2016 of the
Government regarding detailed regulations and guidance on the implementation
of some articles of the law on fees and charges;*

*Pursuant to Decree No. 215/2013/ND-CO dated 23 December 2013 of the
Government stipulating functions, duties, rights and organization of Ministry of
Finance;*

*Having considered the request made by Director General of Tax Policy
Department;*

*Minister of Finance hereby issues the Circular stipulating the rate of appraisal
fees, regime on collection, payment, management and use content appraisal fees
for imported and exported cultural products*

Article 1. Governing scope and applicable subjects

1. This Circular stipulates the rate of appraisal fees, regime on collection, payment, management and use content appraisal fees for imported and exported cultural products.
2. This Circular shall be applied to organizations and individuals which shall submit documents for appraising on the contents of imported and exported cultural products; competent agencies which have the competence to give appraisal for contents of imported and exported cultural products and other organizations and individuals related to collection, payment, management and use content appraisal fees for imported and exported cultural products.

Article 2: Fee payers

Organizations and individuals shall, when submitting documents for getting license for importing and exporting cultural products, pay appraisal fees as stipulated by this Circular.

Article 3. Fee collection

Ministry of Culture, Sports and Tourism; Departments of Culture, Sports and Tourism of provinces and cities subordinated to the Central will be organizations which shall organize fee collection.

Article 4. Rate of fees

Rate of fees is stipulated as following:

1. For plastic products, applied arts and pictures:
 - For 10 first works: VND 300,000/ work/ appraisal time;
 - From the 11th to the 49th ones: VND 270,000/ work/ appraisal time;
 - From the 50th upwards: VND 240,000/ work/ appraisal time; the maximum rate not exceeding VND 15,000,000 / work/ appraisal time;
2. For photographic works:
 - For 10 first works: VND 100,000/ work/ appraisal time;
 - From the 11th to the 49th ones: VND 90,000/ work/ appraisal time;
 - From the 50th upwards: VND 80,000/ work/ appraisal time
3. For kid toys: VND 650,000/ work/ appraisal time
4. For electronic game players for which bonus programmes are set:
 - For 1 player/ appraisal time: 300,000/ work/ appraisal time
 - From the 2nd upwards: VND 500,000/ work/ appraisal time
5. For specialized equipment used for games in casinos: VND 500,000/ work/ appraisal time

Article 5: Fee statement, collection and payment

1. The competent agency which shall be in charge of fee collection shall, within 05 month as the latest, send the collected sum of the previous month to the account opened at the State Treasury.

2. The competent agency shall monthly implement monthly statement and submission of collected fee amount and annual finalization following the guidance as mentioned at item 3, Article 19 and item 2, Article 26 of the Circular No. 156/2013/TT-BTC dated 6 November 2013 of Minister of Finance regarding guidance on the implementation of some articles of the Law on tax management, revised Law with amendments and additions to some articles of the Law on tax management and Decree No. 83/2013/ND-CP dated 22 July 2013 of the Government.

Article 6. Fee management and use

1. Collect fees and send all collected fees to the State budget. Budget sources will cover appraisal and fee collection expenses will be taken by state budget following the cost estimation of the organization and collected under the norms and allowed rates for the state budget as stipulated by law.

2. In case fee collection is implemented based on lum sump for operational costs as stipulated by the Government or Prime Minister on self-control and self-responsibility in using permanent staff and administrative management fee for state agencies, 90% of the total collected fee amount shall be retained to cover appraisal expenses and paid as stipulated at item 2, Article 5 of Decree No. 120/2016/ND-CP dated 23 August 2016 of the Government regarding detailed regulations and guidance on the implementation of some articles of the law on fees and charges. Remaining fee amount of 10% will be paid to the State budget following corresponding chapter, item, sub-items of the table of contents on state budget.

Article 7. Implementation arrangement

1. This Circular shall take effect from 1 January 2017 and replace Decree No. 68/2006/QĐ-BTC dated 6 December 2006 of Minister of Finance stipulating the rate of appraisal fees, regime on collection, payment, management and use content appraisal fees for imported and exported cultural products.

2. Other contents related to fee collection, payment, management, use, receipt documents and disclosure of fee collection regime which are not be mentioned in this Circular shall be implemented in accordance with regulations of the law on fees and charges; Decree No. 120/2016/ND-CP dated 23 August 2016 of the Government regarding detailed regulations and guidance on the implementation of some articles of the law on fees and charges; Circular No. 156/2013/TT-BTC dated 23 August 2016 of the Government regarding detailed regulations and guidance on the implementation of some articles of the Law on tax management;

Revised law on some amendments and additions to some articles of the law on tax management and Decree No. 83/2013/ND-CP dated 22 July 2013 of the Government, Circular of Minister of Finance regarding guidance on printing, releasing, managing and using receipt documents for fees and charges taken from State budget and revised and supplemented documents (if any).

3. During implementation, any arising problems shall be reported to Ministry of Finance for study and further instructions./.

Recipients:

- Central Office and committees of the party;
- Office of General Secretary;
- National Assembly Office;
- President Office;
- People's Supreme Procuracy;
- People's Supreme Court;
- Ministries, ministerial-level agencies, governmental bodies;
- Central bodies of associations;
- The State Audit Office;
- Official Gazette;
- Website of the Government;
- People's Committee, Tax Authority;
- Department of Finance, state treasuries in central provinces and cities;
- Text Inspection Bureau (Ministry of Justice);
- Units subordinated to Ministry of Finance;
- Website of Ministry of Finance;
- Filed.

FOR MINISTER

VICE MINISTER

(signed)

Vu Thi Mai