

No. 150/2014/TT-BTC

Hanoi, October 10, 2014

CIRCULAR

ON THE RATES, COLLECTION, PAYMENT, MANAGEMENT AND USE OF FEES FOR APPRAISAL OF FIRE SAFETY DESIGN

Pursuant to the Ordinance on Fees and Charges No. 38/2001/PL-UBTVQH10 on August 28, 2011

Pursuant to Decree No. 57/2002/NĐ-CP dated 03/6/2002; Decree No. 24/2006/NĐ-CP dated 06/3/2006 by the Government detailing the implementation of the Ordinance on Fees and Charges;

Pursuant to Decree No.79/2014/NĐ-CP dated 31/7/2014 by the Government detailing the implementation of a number of articles in the Law on fire prevention and fighting and the Amendments of the Law on fire prevention and fighting.

Pursuant to Decree No. 215/2013/NĐ-CP dated December 23, 2013 by the Government defining the functions, tasks, entitlements and organizational structure of the Ministry of Finance;

At the request of the Director of Tax Policy Department,

The Minister of Finance promulgates this Circular providing the regulation on the rates, collection, payment, management and use of the fees for appraisal of the fire safety design.

Article 1. Scope of application

This Circular deals with the rates, collection, payment, management and use of the fees for appraisal of the fire safety design applied for the projects, works and motor vehicles (hereinafter referred to as projects) prescribed in Clause 2 Article 15 of the Decree No. 79/2014/NĐ-CP dated 31/7/2014 by the Government detailing the implementation of a number of articles of the Law on fire prevention and fighting and its amendments (if any).

Article 2. Fee payers

Any agency, organization, or individual who request the appraisal of the fire safety design according to regulations shall pay the fee for appraising the fire safety design as prescribed in this Circular.

Article 3. Fee-collecting agencies

Fee-collecting agencies are regulatory bodies whose function is to appraise the fire safety design, including:

1. Central Department of Fire safety, Firefighting, and Rescue.
2. Police departments and Fire departments of provinces.

Article 4. Fee rates

1. The fee rates for the appraisal of the fire safety design are determined by the formula:

$$\text{Appraisal fee} = \frac{\text{Total investment in the project}}{\text{project}} \times \text{Rate}$$

Where:

- The compensation for site clearance, support and relocation approved in the project budget is not included in the total investment in the project.

- Rates are provided in Tables I, II, III enclosed herewith.

2. If the total investment in the project is between two of the values on the Tables I, II, III enclosed with this Circular, the rates shall be determined as follows:

$$N_{it} = N_{ib} - \left\{ \frac{N_{ib} - N_{ia}}{G_{ia} - G_{ib}} \times (G_{it} - G_{ib}) \right\}$$

Where:

- N_{it} is the fee for appraisal of the i^{th} design according to the assessed scale (*unit: %*)

- G_{it} is the scale of the i^{th} project of which the design appraisal fee needs calculating (*unit: project value*)

- G_{ia} is the scale of the upper bound of the assessed scale (*unit: project value*)

- G_{ib} is the scale of the lower bound of the assessed scale (*unit: project value*)

- N_{ia} is the appraisal fee for i^{th} project corresponding to G_{ia} (*unit: %*)

- N_{ib} is the appraisal fee for i^{th} project corresponding to G_{ib} (*unit: %*)

3. The amount of appraisal fee payable for a project is determined in accordance with the guidance in clause 1 and 2 of this Article that is not lower than VND 2,000,000 and not higher than VND 150,000,000 per project.

4. If the purpose of a work or work item is changed, or a motor vehicle is modified, then the appraisal fee shall equal 40% of the initial appraisal fee.

5. If the total investment in the project is adjusted, the appraisal fee shall be determined according to the additional investment.

Article 5. Time of fee collection

The fee payer shall pay the appraisal fee after the date of submission of the satisfactory application for appraisal and before date of the receipt of the appraisal result, which is written on the appointment note, particularly:

1. For planning design project on a scale of 1:500, the fee payer shall pay the appraisal fee after the date of submission of the satisfactory application and before the date of receipt of the response on fire safety design, which is written on the appointment note.

2. For the dossiers on designs of projects, works and motor vehicles having special fire safety requirements:

a) With regard to a dossier on a project or work with single-step design or a motor vehicle, the fee payer shall pay the appraisal fee in full after the date of submission of the satisfactory application and before the date of receipt of the certificate of appraised fire safety design, which is written on the appointment note.

b) With regard to a dossier with a multi-step design, the fee payer shall pay 30% of the appraisal fee prescribed in the regulations after the date of submission of the satisfactory application and before the date of receipt of the response on the fire safety solution in the basic design dossier; the rest of fee (70%) shall be paid before the date of receipt of certificate of appraised fire safety design, which is written on the appointment note.

Article 6. The collection, payment and management

1. The fee for appraisal is state budget revenues.
2. Before sending the collected money to the State budget, the fee-collecting agencies may retain 80% of the total for:
 - a) Paying for individuals who directly carry out works/services and collect the fees: salaries, wages, allowances, the contributions as prescribed in regulations (excluding the salaries of officers, officials and civil servants paid by the State budget according to the regulations) Paying for officials and civil servants who carry out appraisal and fee collection overtime according to the regulations.
 - b) Spending on stationery, office supplies, communication, electricity and water supply and the expenses according to applicable regulations.
 - c) Spending on regular repair, major repair of facilities and equipment serving the appraisal and fee collection; depreciation of fixed assets serving the appraisal and fee collection.
 - d) Paying for the purchase of equipment, materials and other spending directly related to the appraisal and fee collection;
 - e) Contributing to welfare funds for officials who directly carry out the work as prescribed in the regulations on charges and fees.
3. The fee-collecting agencies shall transfer 20% of the collected money to the State budget according to regulations on state budget management.
4. The acts related to the collection, payment, management, use and disclosure of the appraisal fee collection system not mentioned in this Circular are performed in accordance with Circular No. 63/2002/TT-BTC dated 24/7/2002 by the Ministry of Finance, Circular No. 45/2006/TT-BTC dated 25/5/2006, Circular No. 156/2013/TT-BTC dated 06/11/2013, Circular No. 153/2012/TT-BTC dated 17/9/2012 and the amendment documents (if any).

Article 7. The implementation

1. This Circular takes effect on December 01, 2014.
2. Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Finance for consideration./.

**PP. THE MISNISTER
DEPUTY MINISTER**

Do Hoang Anh Tuan

TABLE I

FEES FOR APPRAISAL OF FIRE SAFETY OF PLANNING DESIGN PROJECTS
(Enclosed with Circular No. 150/2014/TT-BTC dated 10/10/2014 by the Ministry of Finance)

Total investment (billion VND)	<15	50	100	500	1000	5000	≥ 10000
Rates (%)							
Industrial zones, export processing zones	0.04329	0.01670	0.01021	0.00279	0.00176	0.00043	0.00025
Urban areas, residential areas	0.05628	0.02172	0.01327	0.00362	0.00229	0.00056	0.00033
Economic zones, hi-tech zones	0.06494	0.02506	0.01531	0.00418	0.00265	0.00064	0.00038

TABLE II

FEES FOR APPRAISAL OFFIRE SAFETY OF PROJECTS AND WORKS
(Enclosed with Circular No. 150/2014/TT-BTC dated 10/10/2014 by the Ministry of Finance)

Total investment (billion VND)	<15	50	100	500	1000	5000	≥ 10000
Rates (%)							
Technical infrastructural constructions	0.08770	0.03874	0.02684	0.00686	0.00427	0.00103	0.00055
Civil constructions	0.12278	0.05424	0.03757	0.00960	0.00598	0.00144	0.00077
Traffic constructions	0.09647	0.04262	0.02952	0.00755	0.00470	0.00113	0.00061
Constructions of chemical and petroleum industry	0.17541	0.07749	0.05367	0.01372	0.00854	0.00206	0.00110
Industrial constructions	0.11401	0.05037	0.03489	0.00892	0.00555	0.00134	0.00072
Energy constructions	0.15787	0.06974	0.04831	0.01235	0.00769	0.00185	0.00099
Other constructions	0.10524	0.04649	0.03220	0.00823	0.00512	0.00123	0.00066

TABLE III

FEES FOR APPRAISAL OF FIRE SAFETY OF PROJECTS AND WORKS
(Enclosed with Circular No. 150/2014/TT-BTC dated 10/102014 by the Ministry of Finance)

Total investment (billion VND)	<15	50	100	500	≥ 1000
Rates (%)					
Trains	0.06494	0.01670	0.01114	0.00279	0.00158
Inland waterway vessels	0.12988	0.03341	0.02228	0.00557	0.00316
Sea-going vessels	0.16235	0.04176	0.02785	0.00696	0.00395

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