

**THE MINISTRY OF  
FINANCE**

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No. 176/2011/TT-BTC

**THE SOCIALIST REPUBLIC OF VIETNAM  
Independence– Freedom – Happiness**

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Hanoi, December 6, 2011

**CIRCULAR**

**GUIDING THE COLLECTION, REMITTANCE AND USE MANAGEMENT OF THE  
CHARGE FOR APPRAISAL OF CONSTRUCTION INVESTMENT PROJECTS**

*Pursuant to November 26, 2003 Const ruction Law No. 16/2003/QH11;*

*Pursuant to the Ordinance on Charges and Fees;*

*Pursuant to the Government's Decrees No. 12/2009/ND-CP of February 10, 2009, on management of work construction investment projects, and No. 83/2009/ND-CP of October 15, 2009, amending and supplementing a number of articles of Decree No. 12/2009/ND-CP;*

*Pursuant to the Government's Decree No. 02/2006/ND-CP of January 5, 2006, promulgating the Regulation on new urban centers;*

*Pursuant to the Government's Decrees No. 57/2002/ND-CP of June 3, 2002, and No. 24/2004/ND-CP of March 6, 2006, detailing the implementation of the Ordinance on Charges and Fees;*

*Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*Pursuant to the Government's Resolution No. 55/NQ-CP of December 14, 2010, on simplification of administrative procedures under the management of the Ministry of Construction;*

*After obtaining the Ministry of Construction's opinions in Official Letter No. 1527/BXD-KTXD of September 12, 2011, the Ministry of Finance guides the collection, remittance and use management of the charge for appraisal of construction investment projects as follows:*

**Article 1. Scope of application**

The appraisal of work construction investment projects covers the contents specified in Article 11 of the Government's Decree No. 12/2009/ND-CP of February 10, 2009, on management of work construction investment projects.

The charge for appraisal of construction investment projects applies to work construction investment projects specified in Appendix 1 to the Government's Decree No. 12/2009/ND-CP of February 10, 2009, on management of work construction investment projects, and Decree No. 02/2006/ND-CP of January 5, 2006, promulgating the Regulation on new urban centers.

**Article 2. Charge payers**

Payers of the charge for appraisal of construction investment projects are investors of work construction investment projects specified in the Government's Decrees No. 83/2009/ND-CP of October 15, 2009, and No. 12/2009/ND-CP of February 10, 2009, on management of work construction investment projects, and Decree No. 02/2006/ND-CP of January 5, 2006, promulgating the Regulation on new urban centers.

### Article 3. Charge amounts

1. Determination of charge amounts for appraisal of construction investment projects:

a/ Bases for determining the charge amount for appraisal of a construction investment project are the approved total investment level and charge rate. Specifically:

$$\text{Charge for appraisal of a construction investment project} = \frac{\text{Approved total investment level}}{\text{investment level}} \times \text{Charge rate}$$

For a group of works valued somewhere between two specific levels of project value indicated in the charge tariff, the charge amount shall be calculated by the interpolation method as follows:

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

In which:

+  $N_{it}$  is the charge rate for appraisal of project group i to be calculated based on its value (unit of calculation: %);

+  $G_{it}$  is the value of project group i for which the investment appraisal charge needs to be calculated (unit of calculation: work value);

+  $G_{ia}$  is the value immediately higher than the value of the project group for which the investment appraisal charge needs to be calculated (unit of calculation: work value);

+  $G_{ib}$  is the value immediately lower than the value of the project group for which the investment appraisal charge needs to be calculated (unit of calculation: work value);

+  $N_{ia}$  is the charge rate for appraisal of project group i corresponding to  $G_{ia}$  (unit of calculation: %);

+  $N_{ib}$  is the charge rate for appraisal of project group i corresponding to  $G_{ib}$  (unit of calculation: %).

The charge rates based on projects' total investment capital are specified in the charge tariff issued together with this Circular.

b/ The charge amount for appraisal of a construction investment project shall be determined under Point a of this Clause but must not exceed VND 150.000,000 (one hundred and fifty million).

In special cases, the Ministry of Finance shall consider and decide on charge amounts for appraisal of construction investment projects on a case-by-case basis at the Ministry of Construction's request.

c/ The charge amount for appraisal of a new-urban center project shall be determined under Point a of this Clause, in which the approved total investment level serving as a basis for charge calculation does not include approved compensation, ground clearance and resettlement expenses in such project;

d/ For state budget-funded works, the charge amount for appraisal of economic-technical reports (the charge for appraisal of small construction investment projects) shall be determined under Point a of this Clause.

2. For investment projects subject to appraisal by competent state agencies, if these agencies are incapable of conducting the appraisal by themselves and hire experts or consultants to do so, expenses for hiring experts or consultants comply with the Ministry of Construction's regulations. In these cases, state agencies may only collect charges at a rate equal to 50% (fifty per cent) of the relevant rate specified in the charge tariff issued together with this Circular.

#### **Article 4. Charge collection, remittance and use management**

1. Agencies collecting the charge for appraisal of construction investment projects shall register, declare and remit collected charge amounts into the state budget according to the Ministry of Finance's Circulars No. 63/2002/ TT-BTC of July 27, 2002, guiding the implementation of the law on charges and fees, and No. 45/2006/TT-BTC of May 25, 2006, amending and supplementing Circular No. 63/2006/TT-BTC.

2. For state budget-funded projects: The charge collector, which is the agency competent to appraise the project, may retain 65% of the collected charge amount, while the remaining 25% and 10%; of the collected charge amount must be transferred to the agencies that has assessed the projects' baseline design and remitted into the state budget, respectively.

For other construction investment projects (not funded with state budget capital): In case the investment decider organizes the appraisal of the project, it shall transfer 25% of the project appraisal charge amount to the agency that has assessed the projects' baseline design.

For a project with works of different types, the state management agency taking the main charge for assessing the project's baseline design shall transfer 25% of the project appraisal charge amount to agencies that have assessed the project's baseline design.

State agencies competent to appraise construction investment projects and agencies assessing projects' baseline design may deduct the collected charge amounts to cover expenses for appraisal and charge collection work as follows:

- Expenses for payment of salaries, remuneration, salary-based allowances and other payable amounts calculated in proportion to salaries (health insurance and social insurance premiums, trade union dues) to persons directly engaged in appraisal or charge collection work, excluding salaries of cadres and civil servants salaried by the state budget according to regulations);
- Direct expenses for project appraisal and charge collection such as stationery, office supplies, information and communications, electricity and water charges, working-trip allowances (travel, accommodation and day-to-day expenses) according to current criteria and norms;
- Expenses for regular repair and overhaul of property, machinery and equipment directly serving project appraisal and charge collection; depreciation of fixed assets used for project appraisal and charge collection;
- Expenses for procurement of supplies and raw materials and other expenses directly related to project appraisal and charge collection;
- Expenses for payment of rewards and bonuses for officers and employees directly engaged in project appraisal and charge collection, after arranging funds for the above listed items, on the principle that the annual per-capita deduction level must not exceed 3 (three) months' salaries, if the collected amount of the current year is higher than the preceding year's figure or 2 (two) months' salaries, if the collected amount of the current year is lower than or equal to the preceding year's figure.

## **Article 5. Organization of implementation**

1. This Circular takes effect on February 1, 2012, and replaces the Ministry of Finance's Circular No. 109/2000/TT-BTC of November 13, 2000, guiding the collection, remittance and use of the investment appraisal fee.
2. Other issues related to the collection, remittance, management and use of the charge for appraisal of work construction investment projects; charge receipts; and publication of regulations on charge collection, remittance, management and use not yet mentioned in this Circular comply with the Ministry of Finance's Circulars No. 63/2002/TT-BTC of July 24, 2002, guiding the implementation of the law on charges and fees, and No. 45/2006/TT-BTC of May 25, 2006, amending and supplementing Circular-No. 63/2002/TT-BTC; and Circulars No. 60/2007/TT-BTC of June 14, 2007, guiding the implementation of a number of articles of the Law on Tax Administration and the Government's Decree No. 85/2007/ND-CP of May 25, 2007, detailing the implementation of a number of articles of the Law on Tax Administration, and No. 157/2009/TT-BTC of August 6, 2009, amending and supplementing Circular No. 60/2007/TT-BTC of June 14, 2007.
3. Charge payers and related agencies shall implement this Circular. Any problems arising in the implementation should be promptly reported to the Ministry of Finance for consideration and guidance.-

**FOR THE MINISTER OF FINANCE  
DEPUTY MINISTER**

**Vu Thi Mai**

### **CHARGE TARIFF**

**FOR APPRAISAL OF CONSTRUCTION INVESTMENT PROJECTS**

*(Issued together with the Ministry of Finance's Circular No. 176/2011/TT-BTC of December 6, 2011)*

<b>Project's total investment level (VND billion)</b>	<b>Rate (%)</b>
< 15	0.019
25	0.017
50	0.015
100	0.125
200	0.01
500	0.0075
1,000	0.0047
2,000	0.0025
5,000	0.002
> 10,000	0.001

