

## GOVERNMENT

### **Decree No. 25/2013/ND-CP dated March 29, 2013 of the Government on charge for environmental protection of waste water**

*Pursuant to the Law on Government organization dated December 25, 2001;*

*Pursuant to the Law on Environment protection dated November 29, 2005;*

*Pursuant to the Law on water resources dated June 21, 2012;*

*Pursuant to the Ordinance of charges and fees dated August 28, 2001;*

*At the proposal of The Minister of Finance;*

*The Government issues the Decree on charge for environmental protection of waste water*

#### **Chapter 1.**

#### **GENERAL PROVISIONS**

##### **Article 1. Scope of regulation**

This Decree prescribes on charge for environmental protection of waste water; the regime of collection, remittance, management and use of the environmental protection charges for waste water.

##### **Article 2. Subject to the charges**

1. Subject liable to the environmental protection charges for waste water prescribed in this Decree are industrial waste water and daily-life waste water.
2. Industrial waste water means water discharged into the environment from production establishments and agricultural, forestry and aquatic product processing establishments.
3. Daily-life waste water means water discharged into the environment from households and organizations other than the subjects prescribed in Clause 2 of this Article.

##### **Article 3. Payer for charges**

1. Organizations and individuals discharging waste water prescribed in Article 2 of this Decree are liable to pay the environmental protection charges.
2. In case organizations and individuals discharging waste water into the drainage system and having paid drainage charges, unit managing and operating

the drainage system shall be liable to pay the environmental protection charges for waste water received and discharged into environment.

3. For production establishments and agricultural, forestry and aquatic product processing establishments specified in clause 2 Article 2 of this Decree, if they use water sources from units providing clean waters for production and processing operation, they shall be liable to pay the environmental protection charges for industrial waste water (not required to pay the environmental protection charges for daily-life waste water).

#### **Article 4. Non-liable subjects for paying charges**

The environmental protection charges for waste water shall not be collected in the following cases:

1. Water runoff from hydroelectric power plants, water circulated in production and processing establishments without discharging into environment.
2. Sea water discharged after being used in the salt production;
3. Daily-life waste water from households in geographical areas currently enjoying the price subsidy by the State in order to keep water prices suitable to the socio-economic life;
4. Daily-life waste water from households in communes in rural areas and localities where clean water supply systems are not available yet;
5. Water to cool equipment and machines not directly touching with pollution substances and having separate drainage route;
6. Natural storm water out pour.

#### **Chapter 2.**

### **LEVEL AND REGIME FOR COLLECTING, REMITTING, MANAGING AND USING ENVIRONMENTAL PROTECTION CHARGES FOR WASTE WATER**

#### **Article 5. Charges rate**

1. For daily-life waste water, the environmental protection charge rates shall be calculated in percentage (%) of the selling price of 1m<sup>3</sup> (one cubic meter) of clean water but must not exceed 10% (ten percent) of non-VAT clean water selling price. For daily-life waste water discharged from organizations and households which exploit by themselves water for use (except for households in localities where exists no clean water supply systems), the provincial People's Councils shall provided the charge rate applicable to each water user based on

the average charge which a water user from clean water system must pay in the locality.

2. The environmental protection charge rates applicable to industrial waste water are calculated as follows:

a) For waste water not containing heavy metals, the charge is calculated under the formula:

$$F = f + C, \text{ of which:}$$

- F means the payable charge;
- f means the fixed charge as prescribed by the Ministry of Finance and the Ministry of Natural Resources and Environment but not exceeding VND 2,500,000 per year;
- C means the altering charge, calculated as follows: Total water volume discharged; content of 2 pollution substances including chemical oxygen demand (COD) and total suspended solid (TSS)

Number	Pollution substance calculated charge	The minimum level (VND/kg)	The maximum level (VND/kg)
1	Chemical oxygen demand (COD)	1,000	3,000
2	Total suspended solids (TSS)	1,200	3,200

b) For waste water containing heavy metals, the charge is calculated under the formula:

$$F = (f \times K) + C, \text{ of which:}$$

- F, f and C mean as specified in point a clause 2 of this Article;
- K means coefficient to calculate charge under waste water volume containing heavy metals of production and processing establishments according to the List of production fields, sectors that have waste water containing heavy metal promulgated by the Ministry of Natural Resources and Environment and defined as follows:

Number	Waste water volume containing heavy metals (m3/ day and night)	Coefficient K
1	Under 30 m3	2
2	Between 30 m3 and 100 m3	6

3	Between over 100 m3 and 150 m3	9
4	Between over 150 m3 and 200 m3	12
5	Between over 200 m3 and 250 m3	15
6	Between over 250 m3 and 300 m3	18
7	Over 300 m3	21

- If production and processing establishments in the List of production fields, sectors that have waste water containing heavy metal handled heavy metals meeting National technical regulation on surface water quality, they shall be applied the coefficient K equal to 1.

c) Production and processing establishments with waste water volume of less than 30 m3/ day and night shall not apply the altering charge.

### **Article 6. Competence on charges regulations**

1. Basing themselves on the provisions on the environmental protection charge rates for daily-life waste water in Clause 1, Article 5 of this Decree, the socio-economic situation and living conditions as well as incomes of their local population, the People's Councils of the provinces and centrally-run cities shall decide on specific rates of the environmental protection charges for daily-life waste water applicable to each geographical area and each subject in their localities.

2. Basing itself on the bracket of the environmental protection charge rates for industrial waste water prescribed in Clause 2, Article 5 of this Decree, the Finance Ministry shall assume the prime responsibility for, and coordinate with the Ministry of Natural Resources and Environment in prescribing specific fixed charge rate and charge rate for each pollutant in industrial waste water; and guide the calculation of environmental protection charge amounts for industrial waste water to be paid by charge payers.

3. The Ministry of Natural Resources and Environment shall, base on actual polluted environment from industrial waste water, amend and supplement List of production fields, sectors that have waste water containing heavy metal as prescribed in point b clause 2 Article 5 of this Decree.

### **Article 7. Management and use of charges**

The environmental protection charges for waste water constitute State budget revenue and shall be managed and used as follows:

1. Part of the collected charges shall be left to the agencies or units directly collecting the charges to defray the expenses for charge collection; cover

expenses for assessment and sampling of waste water for analysis in service of the charge verification, the periodical or extraordinary examination of industrial waste water as prescribed by the Ministry of Finance and the Ministry of Natural Resources and Environment.

2. The remainder after deducting the part left as specified in clause 1 of this Article, unit collecting charges shall remit into the State budget to use for environmental protection; add operation capital to the local environmental protection funds in order to use for prevention, limiting, control of environmental pollution from waste water; organize technological-technical solutions and plans to process water environmental pollution.

### **Article 8. Charges collections**

1. Payers of environmental protection charges for daily-life waste water are obliged to pay the charge amounts for waste water fully and on time to the clean water supply units according to the sale invoices. Monthly, clean water supply units shall have to remit the collected environmental protection charge amounts into the State budget, after deducting the collected charge amount portions allowed to be left to them as prescribed in Clause 1, Article 7 of this Decree.

2. Payers of environmental protection charge for industrial waste water are obliged to declare, remit the environmental protection charge to the provincial Services of Natural Resources and Environment as prescribed as follows:

a) For the altering charges, the charge payer must declare payable charge amounts on a quarter basis, for the fixed charges, they must declare payable charge amounts on a year basis and perform at the same time of declaration and remittance of the altering charges of the first quarter. In case a establishment has waste water volume less than 30 m<sup>3</sup>/day and night, it not have to remit the altering charge as prescribed in point c clause 2 Article 5 of this Decree, the time limit for remittance of fixed charge is not later than the ending day of the first quarter in year.

b) Remit fully and on time remittable charge amounts into the local State Treasury according to notices specified in point b clause 1 Article 9 of this Decree;

c) Make annual settlements of payable charge amounts with the provincial Services of Natural Resources and Environment.

d) Basing on requirement of charge collection of each locality and the management capability of the district-level agencies of Natural Resources and Environment, the provincial Services of Natural Resources and Environment may report to the provincial People's Committees to decentralize for district-

level Natural Resources and Environment divisions in collection of industrial waste water environmental protection charges in their localities.

3. Annually, within 60 days, from January 01 of financial year, units collecting the environmental protection charges for daily-life waste water and industrial waste water must make settlements of collection, remittance, management and use of payable charge amounts in their localities in previous year with tax agencies in accordance with regulation.

### **Article 9. Local agency's duties and obligations**

1. The provincial Services of Natural Resources and Environment and district-level divisions of Natural Resources and Environment shall:

a) Coordinate with relevant agencies to classify objects paying the fixed charges and the altering charge as prescribed in clause 2 Article 5 of this Decree.

b) Verify declaration of environmental protection charge for industrial waste water, issue notices on the remittable charge amounts; make the final settlement of environmental protection charge for industrial waste water of subjects remitting charges.

c) Summarize figures on environmental protection charges for waste water in their localities in order to report with their superior management agencies.

2. Tax agencies shall inspect, urge and make the final settlement of the collection, remittance, management and use of the environmental protection charges for waste water by clean water supply units and the local agencies of Natural Resources and Environment.

3. The provincial departments of finance shall:

Coordinate with the provincial Department of Natural Resources and Environment, provincial Tax Departments in advisory for the provincial People's Committees to submit to People's Councils of the same level for prescribing on the environmental protection charges under their competence.

4. The local clean water supply units shall:

a) Coordinate with the provincial Services of Natural Resources and Environment and relevant units during course of charge collection.

b) Summarize figures on environmental protection charges for waste water in their localities and report to the provincial Services of Natural Resources and Environment.

## **Chapter 3.**

## **IMPLEMENTATION PROVISIONS**

### **Article 10. Effect**

This Decree takes effect on July 01, 2013 and replaces Government's Decrees: No. 67/2003/ND-CP dated June 13, 2003, No. 04/2007/ND-CP dated January 08, 2007 and No. 26/2010/ND-CP dated March 22, 2010, on environmental protection charges for waste water.

### **Article 11. Implementation organization**

1. The Ministry of Finance shall assume the prime responsibility for, and coordinate with the Ministry of Natural Resources and Environment in implementing this Decree.
2. Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies, the Presidents of People's Committees of central-affiliated cities and provinces shall implement this Decree.

*For the Government*

*Prime Minister*

*Nguyen Tan Dung*