

No. 288/2016/TT-BTC

Hanoi, November 15th 2016

CIRCULAR

Stipulating rates of and regulations on collection, payment, management and use of appraisal fees on performing arts programs; appraisal fees on program contents on tape, disc, software and other materials

Pursuant to Law on Fees and Charges dated November 25th 2015;

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

Pursuant to Decree No. 120/2016/ND-CP dated August 23rd 2016 of the Government stipulating in detail and instructing the execution of a number of articles of Law on Fees and Charges;

Pursuant to Decree No. 79/2012/ND-CP dated October 5th 2012 of the Government stipulating art performance, fashion show; beauty and model contest; circulation, trade in play, song and dance recordings, videos;

Pursuant to Decree No. 215/2013/ND-CP dated December 23rd 2013 of the Government stipulating functions, tasks, rights and organizational structure of Ministry of Finance;

Upon the proposal of Head of Department of Tax Policy,

Minister of Finance enacted the Circular stipulating rates of and regulations on collection, payment, management and use of appraisal fees on performing arts programs; appraisal fees on program contents on tape, disc, software and other materials.

Article 1. Scope of regulation and subject of application

1. This Circular stipulates rates of and regulations on collection, payment, management and use of appraisal fees on performing arts programs; appraisal fees on program contents on tape, disc, software and other materials.

2. This Circular applies to:

a) Organizations, individuals proposing appraisal of performing art programs; appraisal of program contents on tape, disc, software and other materials.

b) Government agencies competent to appraise performing art programs; appraise program contents on take, disc, software and other materials.

c) Other organizations, individuals in relation to collection, payment, management and use of appraisal fees on performing art programs; appraisal fee on program contents on tape, disc, software and other materials.

Article 2. Fee payers

Organizations, individuals upon submission of documents, propose appraisal of performing art programs; propose appraisal of program contents on tape, disc, software and other materials on which fees must be paid in accordance with this Circular.

Article 3. Organization of fee collection

1. Rates of fees on appraisal of performing art programs are as follows:

No.	Time length of a art performance program (play)	Rate of fee
1	Up to 50 minutes	1,500,000
2	From 51 to 100 minutes	2,000,000
3	From 101 to 150 minutes	3,000,000
4	From 151 to 200 minutes	3,500,000
5	More than 201 minutes	5,000,000

2. Rates of fees on appraisal of program contents on tape, disc, software and other materials are as follows:

a) Play, song and dance programs recorded on tape and disc:

- For recordings: 200,000 VND/first block plus (+) additional fee of 150,000 VND for each next block (One block is 15 minutes long).

- For videos: 300,000 VND/first block plus (+) additional fee of 200,000 VND for each next block (One block is 15 minutes long).

b) Programs recorded on compact disc, hardware, software and other materials:

- For recordings:

+ 50 songs, pieces of music or fewer: 2,000,000 VND/program;

+ More than 50 songs, pieces of music: 2,000,000 VND/program plus (+) additional fee of 50,000 VND/song, piece of music. Total fee is no more than 7,000,000 VND/program.

- For videos:

+ 50 songs, pieces of music or fewer: 2,500,000 VND/program;

+ More than 50 songs, pieces of music: 2,000,000 VND/program plus (+) additional fee of 75,000 VND/song, piece of music. Total fee is no more than 9,000,000 VND/program.

3. For programs on tape, disc, software and other materials; performing art programs which, after appraisal, are not eligible for license, paid appraisal fees shall not be returned.

Article 5. Cases of free fees

Appraisal fees on performing art programs that serve national political and foreign relation tasks are not charged.

Programs that serve national political and foreign relation tasks in accordance with this Circular include: art performance activities on anniversary of foreign relation establishment between Vietnam and other countries, independence days of some countries in Vietnam; on occasion of visits of high-class leaders of some countries to Vietnam; birthdays of leaders of some countries in Vietnam or in special events of some countries held in Vietnam.

Article 6. Statement and payment of fees

1. At the latest of 5th day of a month, fee collecting agency must pay collected fees in previous month to fee account pending for payment to budget opened in State Treasury.

2. Fee collecting agency make statement and payment of collected fees to state budget on monthly basis, make final accounts on monthly basis in accordance with instructions in clause 3 Article 19 and clause 2 Article 26 of Circular No. 156/2013/TT-BTC dated November 6th 2013 of Minister of Finance guiding the execution of several articles of Law on Tax Management; Law modifying and amending several articles of Law on Tax Management and Decree No. 83/2013/ND-CP dated July 22nd 2013 of the Government.

Article 7. Fee management and use

1. Fee collecting agency pays all collected fees to state budget. The finance for appraisal and fee collection is allocated within the budget of the collecting agency in accordance with the legal regulations and norms on state budget expenditure.

2. In the event that the fee collecting agency is paid operating costs at a flat rate in accordance with clause 1 Article 4 Decree No. 120/206/ND-CP dated August 23rd 2016 of the Government stipulating in detail and instructing the execution of several articles of Law on Fees and Charges, 90% of collected fees are retained and spent on appraisal and fee collection. The retained fees is managed and used in accordance with Article 5 Decree No. 120/2016/ND-CP dated August 23rd 2016 of the Government stipulating in detail and instructing the execution of several articles of Law on Fees and Charges.

The remaining amount (10%) is paid by the fee collecting agency to the state budget by respective chapter, section, sub-section of the state budget index.

Article 8. Implementation organization

1. This Circular becomes effective on January 1st 2017, superseding Circular No. 121/2013/TT-BTC dated August 28th 2013 enacted by Minister of Finance stipulating rates of and regulations on collection, payment, management and use of fees on issuance and labeling video tape, disc, appraisal fees on programs on tape, disc, software and other materials; Circular No. 122/2013/TT-BTC dated August 28th 2013 and Circular No. 136/2014/TT-BTC dated

September 15th 2014 modifying and amending Circular No. 122/2013/TT-BTC dated August 28th 2013 of Minister of Finance stipulating rates of and regulations on collection, payment, management and use of appraisal fees on film scripts, films, performing art programs, fees on issuance of license for film production and business, issuance of license for establishment of foreign film companies' representative offices in Vietnam.

2. Other contents in relation to collection, payment, management, use, receipt vouchers, publication of regulations on fee collection not mentioned in this Circular are subject to Law on Fees and Charges; Decree No. 120/2016/ND-CP dated August 23rd 2016 of the Government stipulating in detail and instructing the execution of several articles of Law on Fees and Charges; Circular No. 156/2013/TT-BTC dated November 6th 2013 enacted Minister of Finance instructing the execution of several articles of Law on Tax Management; Law modifying and amending several articles of Law on Tax Management and Decree No. 83/2013/ND-CP dated July 22nd 2013 of the Government; Circular of Minister of Finance instructing printing, issuance, management and use of fee and charge collection vouchers and modified, amended and replaced documents (if any).

3. During the implementation, organizations and individuals are requested to timely report any difficulties to Ministry of Finance for additional examination and guidance./.

Recipients:

- Central Office and Party Committees;
- General Secretary Office;
- National Assembly Office;
- President Office;
- People's Supreme Procuracy;
- People's Supreme Court;
- Ministries, ministry-level agencies, Government agencies;
- Central agencies of unions;
- State Office of Audit;
- General Gazette;
- Government Website;
- People's Committee, Tax Office, Department of Finance, State Treasury in provinces and cities directly under the Central Government;
- Department of Normative Act Inspection (Ministry of Justice);
- Units under Ministry of Finance;
- Website of Ministry of Finance;
- Archive: VT, Department of Tax Policy (CST 5).

PP. MINISTER
DEPUTY MINISTER
(Signed and sealed)
Vu Thi Mai