

**CIRCULAR**

**PRESCRIBING THE REGIME OF COLLECTION, REMITTANCE AND MANAGEMENT  
OF USE OF CONSULAR LEGALIZATION AND CERTIFICATION FEES**

*Pursuant to the Ordinance on Charges and Fees and the Government's Decree No. 57/2002/ND-CP of June 3, 2002 detailing the implementation of the Ordinance on Charges and Fees; Pursuant to Decree No. 189/HDBT of June 4, 1992 of the Council of Ministers (now the Government) detailing the implementation of the Ordinance on Consulship; After consulting the Ministry of Foreign Affairs, the Ministry of Finance hereby prescribes the regime of collection, remittance and management of use of fees for consular legalization and certification as follows:*

**I. FEE PAYERS AND RATES**

1. Organizations, individuals (regardless of residing inside or outside the country), when having their papers, documents consularly legalized or certified or being supplied with copies of papers or documents by competent State bodies at their requests or as required by law, must pay fees (hereinafter collectively called consular legalization, certification fees) under the provisions of this Circular.

2. Consular legalization, certification fees shall not be collected in the following cases:

a/ Consularly legalizing, certifying papers, documents in direct service of activities of the agencies of the Party, the National Assembly, the Government, the ministries or the ministerial-level agencies;

3. The consular legalization, certification fee rates are specified as follows:

Vietnam: VND 160,000 (one hundred and sixty thousand)/time.

+ According to form No. 05/HPH, promulgated together with Circular No. 01/1999/TT-NG of June 3, 1999 of the Minister of Foreign Affairs, which prescribes the legalization of papers, documents: VND 15,000 (fifteen thousand)/time.

+ According to form No. 05/HPH, promulgated together with the above-said Circular No. 01/1999/TT-NG of June 3, 1999 of the Ministry of Foreign Affairs: VND 30,000 (thirty thousand)/time.

## **II. ORGANIZATION OF COLLECTION, REMITTANCE AND MANAGEMENT OF USE OF FEES:**

1. Consular legalization, certification fees constitute of the State budget.

2. The agencies collecting consular legalization, certification fees shall have the following responsibilities:

b/ To open accounts for custody of collected charges and fees at the State Treasuries of the localities where the collecting agencies are headquartered for monitoring and management of collected fees.

d/ To register and declare the fee collection and remittance with the tax offices which directly manage them strictly according to the provisions of the Finance Ministry's Circular No. 63/2002/TT-BTC of July 24, 2002 guiding the implementation of law provisions on charges and fees.

3. The agencies collecting consular legalization, certification fees shall be allowed to retain 30% (thirty per cent) of the collected fee amounts before remitting the remainder into the State budget for spending on the fee collection specifically as follows:

b/ Expenses in service of the fee collection, such as office supplies, telephone, electricity, water, working-trip allowances, official-duty allowances; printing (purchase) of declaration forms, permits or other forms according to current norms.

The agencies collecting consular legalization, certification fees must manage, use the fee amounts they are allowed to retain for the above-said purposes only, with lawful vouchers, and annually settle the revenues and expenditures according to the actually arisen amounts. After being settled according to regulations, the retained fee amounts not yet spent up in the year may be forwarded to the subsequent year for continued spending according to regulations.

4. The remainder (70%) of the collected consular legalization, certification fees must be remitted directly by the fee-collecting agencies into the State budget according to the relevant chapter, category and clause. item 049,

5. Annually, the agencies collecting consular legalization, certification fees must draw up fee revenue and expenditure estimates and settlements, send them to the superior management agencies, the finance offices and the tax offices of the same level, and the State treasuries with which they have transactions.

The settlement of consular legalization, certification fees shall be effected at the same time with the settlement of the State budget. Tax offices shall settle the collected amounts according to receipts, the total collected amounts, the retained amounts, and the amounts to be remitted into the State budget.

Finance offices, tax offices shall settle the expenditures from the fee amounts the units are allowed to retain according to the provisions of Point 3, Section II of this Circular.

## **III. ORGANIZATION OF IMPLEMENTATION**

1. This Circular takes effect 15 days after its publication in the Official Gazette.
2. Organizations, individuals being payers of consular legalization, certification fees, the agencies collecting such fees, and the concerned agencies shall have to collect or pay such fees according to the provisions of this Circular.
3. In the course of implementation, if facing any problems, organizations and individuals should report them to the Ministry of Finance for study and settlement.

**FOR THE MINISTER OF FINANCE  
VICE MINISTER**

**Truong Chi Trung**