

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM
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CIRCULAR

PROVIDING FOR MARITIME FEES, CHARGES AND SCHEDULE OF COLLECTION RATES OF MARITIME FEES AND CHARGES

Pursuant to the Law on State Budget dated June 25, 2015;

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

*Pursuant to the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 specifying
and providing guidance on implementation of certain Articles of the Law on Fees and Charges;*

*Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 defining
the functions, tasks, powers and organizational structure of the Ministry of Finance;*

At the request of the Director of Corporate Finance Agency,

*The Minister of Finance hereby introduces the Circular that deals with maritime fees, charges
and schedule of collection rates of maritime fees and charges.*

Chapter I

GENERAL PROVISIONS

Article 1. Scope and subjects of application

1. Scope of application: This Circular deals with subject matters, payers, payees, bases for and principles of determining amount and schedule of collection rates of, maritime fees and charges.

Maritime fees and charges prescribed by this Circular include tonnage fee, maritime safety assurance charge, fee for anchoring or berthing at waterside restricted areas or zones, fee for attestation of sea protest and charge for entering or leaving seaports.

2. Subject of application: This Circular applies to persons, entities and state authorities involved in collection and payment of maritime fees and charges.

Article 2. Definition

For the purposes of this Circular, terms used herein shall be construed as follows:

1. *Craft* includes sea-going vessels, military ships, public vessels, fishing ships, inland watercraft, hydroplanes and other water transport equipment.
2. *Gross tonnage (GT)* refers to the maximum total capacity of craft certified by the register authority in accordance with laws and regulations.
3. *Waterside restricted areas or zones* encompass pilot embarkation and disembarkation areas, quarantine areas, turning basins, transshipment zones and storm shelters within seaport waters.
4. *Navigation area* refers to the enclosed waters limit that falls within a port authority's area of responsibility. One seaport or harbor may have one or more navigation areas. The list of navigation areas is compiled in the Appendix to this Circular.
5. *Ship-to-ship transfer cargo* refers to cargoes loaded or unloaded by seagoing ships positioned alongside each other, including empty containers.
6. *Exporting good* refers to goods of which place of delivery (origin) is located within Vietnam and place of receipt (destination) is located abroad.
7. *Importing good* refers to goods of which place of delivery (origin) is located abroad and place of receipt (destination) is located within Vietnam.
8. *Good in transit* refers to goods of which both place of delivery (origin) and place of receipt (destination) are located outside of Vietnam, and which are directly delivered or called at Vietnam's seaports or received in warehouses or storage facilities before further transportation.
9. *Transshipment good* refers to goods moved from abroad to a seaport in Vietnam and temporarily stored at a transshipment area within that seaport in a specified time before being loaded onboard another ship to move across Vietnam's borders.
10. *Special-purpose craft* includes vessels used in oil and gas exploration and production activities (oil and gas service vessels), construction of marine facilities, maritime safety assurance, training, scientific research and public service activities.
11. *Lash vessel* (Lighter Aboard Ship) refers to a dedicated vessel designed to load Lash barges for transportation of goods which are capable of operating on rivers or at sea.
12. *Lash barge* refers to a dedicated barge designed to carry dry bulk cargoes and having capability of operating in hinterland waters or areas where technical conditions of channels are limited.
13. *Shipper* refers to a person using vessels of his/her own or those owned by other persons to carry goods and passengers.
14. *One-way movement*, which is counted as 01, refers to any craft entering or leaving a maritime zone within the scope of subject matters that require submission of a notice to a port authority

having jurisdiction over this maritime zone in order to serve their managerial demands in accordance with laws and regulations.

15. *Two-way movement*, which is counted as 01, refers to 01 one-way movement of any craft to and 01 one-way movement of any craft from a maritime zone.

16. *Water transport route from a mainland shore to an island* refers to any route of waterway transport from a mainland shore to an island in Vietnam's territorial waters which is listed by the Ministry of Transport.

17. *Vietnam's seaport zones* are classified into 03 zones:

- a) Zone I: Seaports located at latitude of 20 degrees North and running northward;
- b) Zone II: Seaports running through longitude of 11.5 degrees North and below 20 degrees North;
- c) Zone III: Seaports located at latitude of 11.5 degrees North and running southward.

Article 3. Subject matters and non-subject matters of maritime fees and charges

1. Subject matters of maritime fees and charges referred to in the schedule of collection rates of fees and charges for international marine operations encompass:

- a) Outbound, inbound and transit craft entering and leaving maritime zones; foreign-flag vessels operating within Vietnam's territorial waters outside of port or harbor waters;
- b) Craft involved in transportation of exporting, importing goods, transshipment goods, goods in transit at maritime zones;
- c) Craft carrying passengers from Vietnam to abroad or from abroad to Vietnam; special-purpose craft operating on international routes that enter or leave maritime zones;
- d) Exporting, importing goods, in-transit and transshipment goods which are loaded, unloaded, handled, stored, berthed or anchored at maritime zones.

2. Subject matters of maritime fees and charges referred to in the schedule of collection rates of fees and charges for domestic marine operations encompass:

- a) Vessels involved in domestic marine operations that enter or leave maritime zones;
- b) Goods or passengers carrying vessels involved in domestic marine operations that enter or leave maritime zones;
- c) Vessels operating on routes of waterway transport from a mainland shore to an island;

- d) Special-purpose vessels used in oil and gas operations at offshore oil ports or ports specially designed for oil and gas operations within a port authority's area of responsibility;
- dd) Vessels of armed forces, customs authorities and port authorities, and those specially designed for search and rescue operations occurring within Vietnam while on official duty which are not subject to payment of maritime fees and charges; If involved in commercial transactions in Vietnam, they are subject to payment of maritime fees and charges as provided by Chapter III hereof.

3. Inland waterway transport units, and transport equipment bearing VR-SB class notations of less than 500 GT (except for those that operate on routes of waterway transport from a mainland shore to an island) that enter or leave maritime zones, shall not be subject to this Circular with respect to collection of maritime fees and charges, but subject to fees and charges as well as collection rates under regulations adopted by the Ministry of Finance on fees and charges applied at inland waterway ports or terminals. Port authorities must consult guidance provided by the Ministry of Finance on collection rates, policies on collection and payment, and management and utilization of fees and charges applied at inland waterway ports or terminals in order to undertake implementation of this Circular.

4. Vessels entering or leaving maritime zones which do not require submission of any notice to a port authority in accordance with laws and regulations shall not be subject to payment of maritime fees and charges.

Article 4. Payers of maritime fees and charges

1. With respect to vessels, payers are vessel owners, shippers or persons authorized to pay maritime fees and charges.
2. With respect to goods and passengers, payers are shippers or persons authorized to pay maritime fees and charges.

Article 5. Payees of maritime fees and charges

Payees of maritime fees and charges are port authorities. Port authorities shall be responsible for collecting fees and charges of the following types:

1. Vessel tonnage fee;
2. Maritime safety assurance fee collected at public and special-purpose navigable channels;
3. Fee for anchoring or berthing at waterside restricted areas or zones;
4. Sea protest attestation fee;
5. Seaport entering or leaving charge.

Article 6. Bases for and principles of determining maritime fee and charge amount

1. Gross tonnage (GT) is one of the basic units used for calculation of maritime fees and charges in the following cases:

a) As regards liquid cargo tankers, tonnage for calculation of maritime fees and charges is equal to 85% of the maximum gross tonnage certified by a class society (irrespective of whether these tankers have separate ballast tanks) or equal to 85% of the gross tonnage subject to conversion prescribed in Point c Clause 1 of this Article with respect to any vessel of which GT is not specified.

b) As regards passenger vessels, tonnage for calculation of maritime fees and charges is equal to 50% of the maximum gross tonnage certified by a class society or equal to 50% of the gross tonnage subject to conversion prescribed in Point c Clause 1 of this Article with respect to any vessel of which GT is not specified.

c) With respect to vessels of which GT is not specified, the gross tonnage is converted as follows:

- With respect to self-propelled sea-going vessels and inland waterway transport units, 1.5 deadweight tons (DWT) is treated as 01 GT;
- With respect to barges, 01 gross deadweight ton (DWT) is equal to 01 GT;
- With respect to tugboats, passenger vessels (including hydroplanes) and floating cranes, 01 horse power (HP, CV) is equal to 0.5 GT; 01 KW is equal to 0.7 GT; 01 ton of lifting capacity of a crane aboard a vessel is converted to approximate 0.6 GT;
- With respect to passenger vessels of which engine capacity is not specified, 01 seat for a passenger is equal to 0.67 GT; 01 bed is equal to 04 GT;
- With respect to a convoy consisting of a towboat, push boat or side-by-side tugboat, the gross tonnage is converted to that of the whole convoy formed by a barge, towboat or push boat.

With respect to conversion prescribed in Point c Clause 1 of this Article, the conversion method by which the highest gross tonnage value is obtained can be used.

2. Unit of measure for engine capacity: The main engine capacity is calculated in HP, CV or KW; the fractional part of a number less than 01 HP or 01 KW is rounded to 01 HP, 01 CV or 01 KW.

3. Unit of measurement of time:

a) With respect to unit of measurement for time expressed in days, 01 day is calculated as 24 hours; the fractional part of a day number less than 12 hours is counted as 1/2 day while that greater than 12 hours is counted as 01 day;

b) With respect to unit of measure for time expressed in hours, 01 hour is counted as 60 minutes; the fractional part of a time number less than 30 minutes is counted as 1/2 hour while that greater than 30 minutes is counted as 01 hour.

c) With respect to unit of measure for time expressed in solar calendar months, 01 month starts from 0h00' of its first day and ends at 24h00' of its last day.

4. Unit of measure for tare weight of goods is ton or cubic meter (m^3); the fractional part of a tare weight number less than 0.5 ton or $0.5 m^3$ is discarded while that greater than 0.5 ton or $0.5 m^3$ is rounded to 01 ton or $01 m^3$. In a single bill of lading, the minimum tare weight for calculation of maritime fees and charges is 01 ton or $01 m^3$. With respect to cargos of which each ton occupies at least $02 m^3$, every 02 cubic meters are converted into 01 ton.

5. Currency unit for collection and payment of maritime fees and charges:

a) As regards international maritime operations, the currency unit designated for collection of maritime fees and charges is U.S. dollar (USD) or Viet Nam dong (VND);

b) As regards maritime cabotage operations, the currency unit designated for collection of maritime fees and charges is Viet Nam dong (VND);

c) Conversion from U.S. dollar into Viet Nam dong is performed at the rate of USD buying with a money transfer service quoted by the head office of the Joint Stock Commercial Bank for Foreign Trade of Vietnam (Vietcombank) at the date of payment of maritime fees and charges. Where such maritime fees and charges are paid in on rest days or public holidays, or ahead of the initial quote of that rate within a trade day, the latest rate quoted on the last business day shall be applied.

6. Provisions on payment of maritime fees and charges:

a) Payers of maritime fees and charges must fully discharge their obligations to submit and pay amounts of maritime fees and charges before their vessels are permitted by a port authority to leave maritime zones;

b) From July 1, 2017, in certain particular cases, payers of maritime fees and charges must enter into a commitment or provide appropriate security in case of late payment made within 5 business days from the date of grant of permission to leave a port. The Director of a port authority shall be responsible for recovering amounts of maritime fees and charges from the State Budget.

7. Where a vessel loads and discharges importing or exporting freight at multiple maritime zones, together with loading or discharging domestic freight, these are considered international maritime operations and refer to the schedule of collection rates of maritime fees and charges for international maritime operations to calculate each entering or leaving movement to a port. In particular, the weight of freight transported through maritime cabotage operations shall not be subject to collection of anchoring or berthing fees charged for such freight.

8. If there are different collection rates of maritime fees and charges for each entering or leaving movement of a vessel, the minimum collection rate shall be equivalently applied to one entering or leaving movement.

9. Craft (except for vessels referred to in Point d Clause 1 Article 12 hereof) operating within a maritime zone in or from which procedures for their entrance or departure were implemented in the previous time shall only be subject to one-time payment of tonnage fee, maritime safety assurance fee and charge for entering or leaving in or from a seaport.

Chapter II

SCHEDULE OF COLLECTION RATES OF MARITIME FEES AND CHARGES FOR INTERNATIONAL MARITIME OPERATIONS

Article 7. Tonnage fee

1. Collection rate of tonnage fee

Vessels entering or leaving a maritime zone, dedicated port, offshore oil port; those operating within Vietnam's territorial waters which are not covered by seaport waters shall be subject to payment of tonnage fee at the following rates:

Vessel type	Collection rate
A. Craft (except Lash):	
- Entrance:	0.034 USD/GT
- Departure:	0.034 USD/GT
B. Lash vessel:	
- Mother vessel:	
Entrance:	0.017 USD/GT
Departure:	0.017 USD/GT
Lash barge (only collecting tonnage fee when it leaves the mother vessel for another maritime zone other than the one where the mother vessel is anchored, or arrives from the maritime zone other than the one where the mother vessel is anchored to load goods onboard the mother vessel)	
Entrance:	0.017 USD/GT
Departure:	0.017 USD/GT

2. Specific provisions on collection of tonnage fee:

- a) Vessels entering or leaving a maritime zone to receive fuel, food, fresh water or substitute crew members, or carry out activities like repair, demolition or shakedown after complete repair or construction, without loading, unloading goods, or picking up or dropping off passengers, shall be subject to payment of tonnage fee at the rate equal to 70% of the collection rate specified in Clause 1 of this Article;
- b) If a vessel (except the passenger vessel) has made more than 3 two-way movements/vessel/month upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article;
- c) Persons or entities operating vessels moving passengers in or from a maritime zone shall apply the collection rates of tonnage fee as follows:
 - If a vessel of less than 300 GT has made more than 4 two-way movements/vessel/month upon entering or leaving a maritime zone, the 5th or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 70% of the collection rate specified in Clause 1 of this Article;
 - If a vessel from 300 GT to less than 1,500 GT has made more than 3 two-way movements/vessel/month upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article;
 - If a vessel from 1,500 GT to less than 50,000 GT has made more than 2 two-way movements/vessel/month upon entering or leaving a maritime zone, the 3rd or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 50% of the collection rate specified in Clause 1 of this Article;
 - A vessel of at least 50,000 GT entering or leaving a maritime zone shall be subject to payment of tonnage fee at the rate equal to 40% of the collection rate specified in Clause 1 of this Article.
- d) Tankers transshipping oil at Van Phong – Khanh Hoa bay shall be subject to payment of tonnage fee at the rate equal to 50% of the collection rate specified in Clause 1 of this Article. This collection rate shall be applied till the end of December 31, 2020;
- d) Vessels of 50,000 GT carrying export, import or transshipment containers upon entering or leaving ports alongside Cai Mep - Thi Vai river shall be subject to payment of tonnage fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article. This collection rate shall be applied till the end of December 31, 2020.

3. Exemptions from tonnage fee:

- a) Vessels entering or leaving a maritime zone to shelter from storm, bad weather conditions that may risk their safety, or provide medical emergency services to patients or disembark persons rescued at sea, without handling cargoes, picking up or dropping off passengers as verified by a

port authority; vessels participating in search and rescue, prevention and control of floods, hurricanes or natural disasters according to the dispatching call or consent from regulatory authorities;

- b) Vessels of overseas armed forces arriving in maritime zones to pay an official or courtesy visit to Vietnam at the invitation of its State; vessels carrying foreign youths and teenagers to maritime zones to attend cultural or sports exchanges at the invitation of Ministerial or Ministry-level bodies of Vietnam's Government;
- c) Boats or canoes of passenger-carrying mother vessels anchored at waterside restricted areas or zones that transport passengers to or from a port;
- d) Lash barges operating within the maritime zone shared by Lash vessels;
- dd) Vessels en route for Cambodia;
- e) Vessels departing for Cambodia across Vinh Xuong – Thuong Phuoc bordergate that the inland waterway port authority has cleared at the departure inland waterway port or terminal, and for which this authority has already collected applicable fees and charges at the departure inland waterway port or terminal, under the direction of the Ministry of Finance.

Article 8. Marine safety assurance fee

1. Collection rates of maritime safety assurance fee

Vessels entering or leaving a maritime zone, dedicated port, offshore oil port, or en route for Cambodia shall be subject to payment of the maritime safety assurance fee as follows:

Vessel type	Seaport zone I and III	Seaport zone II
A. Craft (except Lash):		
- Entrance:	0.100 USD/GT	0.058 USD/GT
- Departure:	0.100 USD/GT	0.058 USD/GT
B. Lash vessel:		
- Mother vessel:		
Entrance:	0.040 USD/GT	0.025 USD/GT
Departure:	0.040 USD/GT	0.025 USD/GT
- Lash barge	(only collected where it sails away from the mother vessel on navigable channels)	
Entrance:	0.040 USD/GT	0.025 USD/GT
Departure:	0.040 USD/GT	0.025 USD/GT

2. Specific provisions on collection of maritime safety assurance fee:

- a) Vessels entering or leaving a maritime zone to receive fuel, food, fresh water or substitute crew members, or carry out activities like repair, demolition or shakedown after complete repair or construction, without loading, unloading goods, picking up or dropping off passengers shall be subject to payment of the maritime safety assurance equal to 70% of the collection rate specified in Clause 1 of this Article;
- b) If a vessel (except the passenger vessel) has made more than 3 two-way movements/vessel/month upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 80% of the collection rate specified in Clause 1 of this Article;
- c) Persons or entities operating vessels moving passengers in or from a maritime zone shall apply the collection rates of maritime safety assurance fee as follows:
 - If a vessel of less than 300 GT has made more than 4 two-way movements/vessel/month upon entering or leaving a maritime zone, the 5th or more two-way movement made by this vessel within a month shall be subject to payment of maritime safety assurance fee at the rate equal to 70% of the collection rate specified in Clause 1 of this Article;
 - If a vessel from 300 GT to less than 1,500 GT has made more than 3 two-way movements/vessel/month upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of maritime safety assurance fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article;
 - If a vessel from 1,500 GT to less than 50,000 GT has made more than 2 two-way movements/vessel/month upon entering or leaving a maritime zone, the 3rd or more two-way movement made by this vessel within a month shall be subject to payment of maritime safety assurance fee at the rate equal to 50% of the collection rate specified in Clause 1 of this Article;
 - A vessel of at least 50,000 GT entering or leaving a maritime zone shall be subject to payment of maritime safety assurance fee at the rate equal to 30% of the collection rate specified in Clause 1 of this Article.
- d) Tankers transshipping oil at Van Phong – Khanh Hoa bay shall be subject to payment of maritime safety assurance fee at the rate equal to 50% of the collection rate specified in Clause 1 of this Article. This collection rate shall be applied till the end of December 31, 2020;
- dd) Vessels of 50,000 GT carrying export, import or transshipment containers upon entering or leaving ports alongside Cai Mep - Thi Vai river shall be subject to payment of maritime safety assurance fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article. This collection rate shall be applied till the end of December 31, 2020;
- a) Vessels underway at sea that request permission to enter a seaport to shelter from storms in case of emergency without loading, unloading goods, or picking up or dropping off passengers,

shall be subject to payment of maritime safety assurance fee equal to 50% of the collection rate specified in Clause 1 of this Article.

3. Exemptions from maritime safety assurance fee:

- a) Boats or canoes of passenger-carrying mother vessels anchored within maritime zones which are granted permission to carry passengers in or from a seaport;
- b) Vessels entering or leaving a seaport to provide medical emergency services to patients, or disembark persons rescued at sea, without handling cargoes, picking up or dropping off passengers as verified by a port authority; vessels participating in search and rescue, prevention and control of floods, hurricanes or natural disasters according to the dispatching call or consent from regulatory authorities;
- c) Vessels operating within a maritime zone that have to move to another maritime zone according to the dispatching call given by a port authority to shelter from storms in case of emergency:
 - Where they have to sail back to the original maritime zone after sheltering from storms to resume their cargo handling activities, they shall be entitled to exemption from the maritime safety assurance fee for the entrance or departure movement at the maritime zone where they arrive to shelter from storms; for the departure movement made at the maritime zone where they depart to shelter from storms and the entrance movement in the original maritime zone where they return to resume their cargo handling activities;
 - Where they do not have to sail back to the original maritime zone after sheltering from storms to resume their cargo handling activities, they shall be entitled to exemption from the maritime safety assurance fee for the entrance or departure movement at the maritime zone where they arrive to shelter from storms; for the departure movement made at the maritime zone where they depart to shelter from storms.
- d) Vessels of overseas armed forces arriving in maritime zones to pay an official or courtesy visit to Vietnam at the invitation of its State; vessels carrying foreign youths and teenagers to maritime zones to attend cultural or sports exchange programs at the invitation of Ministerial or Ministry-level bodies of Vietnam's Government.
- e) Vessels departing for Cambodia across Vinh Xuong – Thuong Phuoc bordergate that the inland waterway port authority has cleared at the departure inland waterway port or terminal, and for which this authority has already collected applicable fees and charges at the departure inland waterway port or terminal, under the direction of the Ministry of Finance.

Article 9. Fee for anchoring or berthing at waterside restricted areas or zones

1. Craft:

- a) Vessels at anchor at waterside restricted areas or zones within 30 first days (720 first hours) shall be subject to the collection rate of 0.0005 USD/GT/hour;
- b) Vessels at anchor at waterside restricted areas or zones from the 31st day (721st hour) shall be subject to payment of this fee at the collection rate of 0.0003 USD/GT/hour;
- c) Vessels at anchor at multiple positions in waterside restricted areas or zones inside of maritime zones of a seaport shall be subject to payment of this fee equal to total actual time length when they are at anchor at a single position;
- d) Persons or entities operating passenger vessels making at least 4 movements/month/maritime zone shall be subject to payment of such fee at the rate equal to 50% of the collection rate specified in Point a, b Clause 1 of this Article;
- dd) Persons or entities operating passenger vessels of at least 50,000 GT entering or leaving a maritime zone shall be subject to payment of such fee at the rate equal to 40% of the collection rate specified in Point a, b Clause 1 of this Article;
- e) Tankers transshipping oil at Van Phong – Khanh Hoa bay shall be subject to payment of such fee at the rate equal to 50% of the collection rate specified in Point a, b, c Clause 1 of this Article. This collection rate shall be applied till the end of December 31, 2020;
- g) Vessels entering or leaving a maritime zone to carry out activities like repair, demolition or shakedown without loading, unloading goods, or picking up or dropping off passengers, shall be subject to payment of such fee equal to 70% of the collection rate specified in Point a Clause 1 of this Article;
- h) Vessels in the following cases shall be entitled to exemptions from such fee:
 - Wait tides within port waters before arrival to a port;
 - Wait until dawn according to the command of port authority under regulations on imposition of restriction on vessel underway at night;
 - Shelter from storm, bad weather conditions that may risk safety for their journey, or provide medical emergency services to patients, or disembark persons rescued at sea, without handling cargoes, picking up or dropping off passengers as verified by a port authority;
 - Vessels participating in search and rescue, prevention and control of floods, hurricanes or natural disasters according to the dispatching call or consent from regulatory authorities from the date on which they were mobilized to get involved in these cases to the date on which these cases come to an end.

2. Cargoes:

a) Cargos transferred ship-to-ship at waterside restricted areas or zones to move to other maritime zones shall be subject to payment of such fee which varies depending on the following classification:

- Common cargoes: USD 0.07/ton;
- Refrigerated box trucks, tracked vehicles, backhoes, road rollers, fork or lift trucks and cranes: USD 2/piece;
- Road vehicles that have fewer than 15 seats and weight of less than 2.5 tons: USD 0.7/piece;
- Motor vehicles other than those referred to in this point: USD 1.3/piece.

b) Cargos are transferred ship-to-ship to move to piers within the same maritime zone shall not be subject to payment of such fee;

c) Goods imported in Vietnam at Van Phong – Khanh Hoa bay shall be subject to payment of such fee at the rate equal to 20% of the collection rate specified in Point a Clause 2 of this Article;

d) Goods transshipped at Van Phong bay shall be entitled to exemption from such fee.

Article 10. Sea protest attestation fee

Vessels involved in international maritime operations shall be subject to payment of the sea protest attestation fee upon implementation of procedures for filing sea protests: USD 50/each.

Article 11. Seaport entering or leaving charge

1. Vessels entering or leaving a maritime zone, dedicated port, offshore oil port; foreign-flag vessels operating within Vietnam's territorial waters which are not covered by seaport waters shall be subject to payment of seaport entering or leaving charge at the following rates:

No.	Description	Collection rate (USD/one-way movement)
1	Vessels of less than 100 GT	5
2	Vessels from 100 GT to less than 500 GT	10
3	Vessels from 500 GT to 1,000 GT	25
4	Vessels of more than 1,000 GT	50

Payers of this fee shall be entitled to make one-time payments for complete two-way movements (including 01 entrance and 01 departure).

2. Vessels departing for Cambodia across Vinh Xuong – Thuong Phuoc bordergate that the inland waterway port authority has cleared at the departure inland waterway port or terminal, and for which this authority has already collected applicable fees and charges at the departure inland waterway port or terminal, under the direction of the Ministry of Finance, shall not be subject to payment of this kind of fee as prescribed in Chapter II hereof.

Chapter III

SCHEDULE OF COLLECTION RATES OF MARITIME FEES AND CHARGES FOR INTERNATIONAL MARITIME OPERATIONS

Article 12. Tonnage fee

1. Collection rate of tonnage fee

a) Vessels entering or leaving a maritime zone, dedicated port, offshore oil port shall be subject to payment of tonnage fee as follows:

- Entrance: VND 250/GT;

- Departure: VND 250/GT.

b) Vessels operating on the route of transport from a mainland shore to an island that make a movement from a mainland shore to an island and an opposite direction movement shall be subject to payment of tonnage fee at the rate of VND 500/GT/arrival at port;

c) Special-purpose vessels used in oil and gas operations that make a movement from a maritime zone to an offshore oil and gas exploration site that falls under the jurisdiction of a port authority shall be subject to payment of tonnage fee as follows:

- Entrance: VND 450/GT;

- Departure: VND 450/GT.

Where special-purpose vessels used in oil and gas operations make a movement from a maritime zone to an offshore oil and gas exploration site that falls under the jurisdiction of two port authorities, they shall be subject to payment of tonnage fee at the rate specified in Point a Clause 1 of this Article.

d) Vessels providing towing services, supplying fuels or food supplies within a maritime zone shall be subject to payment of tonnage fee at the rate of VND 100/GT/actual operational day. Payment and collection of this fee can be performed on a monthly basis with respect to this collection rate. Where vessels are inactive, vessel owners must submit evidence dossiers to a port authority for verification purposes to have sufficient grounds for exemption from collection of this fee during their inactive days.

2. Specific provisions on collection of tonnage fee:

- a) If a vessel (except the passenger vessel and the vessel prescribed in Point d Clause 1 of this Article) has made more than 3 two-way movements/vessel/month upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article;
- b) Vessels entering or leaving a maritime zone to receive fuel, food, fresh water or substitute crew members, or carry out activities like repair, demolition or shakedown after complete repair or construction, without loading, unloading goods, or picking up or dropping off passengers, shall be subject to payment of tonnage fee equal to 70% of the collection rate specified in Clause 1 of this Article;
- c) Persons or entities operating vessels moving passengers in or from a maritime zone shall apply the collection rates of tonnage fee as follows:
 - If a vessel of less than 500 GT has made more than 4 two-way movements/month/a maritime zone upon entering or leaving a maritime zone, the 5th or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 70% of the collection rate specified in Clause 1 of this Article;
 - If a vessel from 500 GT to less than 1,500 GT has made more than 3 two-way movements/month/a maritime zone upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article;
 - If a vessel of more than 1,500 GT has made more than 2 two-way movements/month/a maritime zone upon entering or leaving a maritime zone, the 3rd or more two-way movement made by this vessel within a month shall be subject to payment of tonnage fee at the rate equal to 50% of the collection rate specified in Clause 1 of this Article.

3. Exemptions from tonnage fee:

- a) Vessels entering or leaving a maritime zone to shelter from storm, bad weather conditions that may risk their safety, or provide medical emergency services to patients or disembark persons rescued at sea, without handling cargoes, picking up or dropping off passengers as verified by a port authority; vessels participating in search and rescue, prevention and control of floods, hurricanes or natural disasters according to the dispatching call or consent from regulatory authorities;
- b) Boats or canoes of passenger-carrying vessels anchored at waterside restricted areas or zones that transport passengers to or from a port;
- c) Lash barges operating within the maritime zone shared by Lash vessels;

d) Vietnam-flag fishing vessels and sport vessels.

Article 13. Marine safety assurance fee

1. Collection rates of maritime safety assurance fee:

Vessels entering or leaving a maritime zone, dedicated port, or offshore oil port, shall be subject to payment of the maritime safety assurance fee as follows:

a) Vessels of less than 2,000 GT:

- Entrance: VND 300/GT;

- Departure: VND 300/GT.

b) Vessels of at least 2,000 GT:

- Entrance: VND 600/GT;

- Departure: VND 600/GT.

c) Vessels operating on the route of transport from a mainland shore to an island that make a movement from a mainland shore to an island and an opposite direction movement shall be subject to payment of maritime safety assurance fee at the rate of VND 550/GT/arrival at port;

d) Special-purpose vessels used in oil and gas operations that make a movement from a maritime zone to an offshore oil and gas exploration site that falls under the jurisdiction of a port authority shall be subject to payment of maritime safety assurance fee as follows:

- Entrance: VND 950/GT;

- Departure: VND 950/GT.

Where special-purpose vessels used in oil and gas operations make a movement from a maritime zone to an offshore oil and gas exploration site that falls under the jurisdiction of two port authorities, they shall be subject to payment of maritime safety assurance fee as provided in Point a, b Clause 1 of this Article.

2. Specific provisions on collection of maritime safety assurance fee

a) If a vessel (except the passenger vessel) has made more than 3 two-way movements/vessel/month upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of maritime safety assurance fee at the rate equal to 80% of the collection rate specified in Clause 1 of this Article;

- b) Vessels entering or leaving a maritime zone to receive fuel, food, fresh water or substitute crew members, or carry out activities like repair, demolition or shakedown after complete repair or construction, without loading, unloading goods, or picking up or dropping off passengers, shall be subject to payment of maritime safety assurance fee equal to 70% of the collection rate specified in Clause 1 of this Article;
- c) Persons or entities operating vessels moving passengers in or from a maritime zone shall apply the collection rates of maritime safety assurance fee as follows:
 - If a vessel of less than 500 GT has made at least 4 two-way movements/month/a maritime zone upon entering or leaving a maritime zone, the 5th or more two-way movement made by this vessel within a month shall be subject to payment of maritime safety assurance fee at the rate equal to 70% of the collection rate specified in Clause 1 of this Article;
 - If a vessel from 500 GT to less than 1,500 GT has made at least 3 two-way movements/month/a maritime zone upon entering or leaving a maritime zone, the 4th or more two-way movement made by this vessel within a month shall be subject to payment of maritime safety assurance fee at the rate equal to 60% of the collection rate specified in Clause 1 of this Article;
 - If a vessel of at least 1,500 GT has made at least 2 two-way movements/month/a maritime zone upon entering or leaving a maritime zone, the 3rd or more two-way movement made by this vessel within a month shall be subject to payment of maritime safety assurance fee at the rate equal to 50% of the collection rate specified in Clause 1 of this Article;
- d) Vessels underway at sea that request permission to enter a seaport to shelter from storms in case of emergency without loading, unloading goods, or picking up or dropping off passengers, shall be subject to payment of maritime safety assurance fee equal to 50% of the collection rate specified in Clause 1 of this Article.

3. Exemptions from maritime safety assurance fee:

- a) Boats or canoes of passenger-carrying vessels anchored at waterside restricted areas or zones that transport passengers to or from a port;
- b) Vessels entering or leaving a maritime zone to provide medical emergency services to patients or disembark persons rescued at sea, without handling cargoes, picking up or dropping off passengers as verified by a port authority; vessels participating in search and rescue, prevention and control of floods, hurricanes or natural disasters according to the dispatching call or consent from regulatory authorities;
- c) Vessels operating within a maritime zone that have to move to another maritime zone according to the dispatching call given by a port authority to shelter from storms in case of emergency:
 - Where they have to sail back to the original maritime zone after sheltering from storms to resume their cargo handling activities, they shall be entitled to exemption from the maritime

safety assurance fee for the entrance or departure movement at the maritime zone where they arrive to shelter from storms; for the departure movement made at the maritime zone where they depart to shelter from storms and the entrance movement in the original maritime zone where they return to resume their cargo handling activities;

- Where they do not have to sail back to the original maritime zone after sheltering from storms to resume their cargo handling activities, they shall be entitled to exemption from the maritime safety assurance fee for the entrance or departure movement at the maritime zone where they arrive to shelter from storms; for the departure movement made at the maritime zone where they depart to shelter from storms.

Article 14. Fee for anchoring or berthing at waterside restricted areas or zones

1. Vessels at anchor within waterside restricted areas or zones shall be subject to payment of fee for anchoring or berthing at the collection rate of VND 5/GT/hour.

2. Persons or entities operating passenger vessels making at least 4 movements/month/maritime zone shall be subject to payment of such fee at the rate equal to 50% of the collection rate specified in Clause 1 of this Article with respect to passenger vessels of persons or entities within that month.

3. Vessels anchored for a short time before beginning operations as prescribed by the Ministry of Transport shall be subject to payment of this fee at the following collection rates:

a) Vessels of less than 100,000 GT: VND 10/GT/day;

b) Vessels of at least 100,000 GT: VND 8/GT/day.

4. Vessels anchored within waterside restricted areas or zones to carry out activities like repair, demolition or shakedown without loading, unloading goods, or picking up or dropping off passengers, shall be subject to payment of such fee equal to 70% of the collection rate specified in Clause 1 of this Article.

5. Vessels at anchor at multiple positions within waterside restricted areas or zones inside of maritime zones of a seaport shall be subject to payment of this fee equal to total actual time length when they are at anchor at a single position.

6. Vessels in the following cases shall be entitled to exemptions from such fee:

- Wait tides within port waters before arrival to a port;

- Wait until dawn according to the command of port authority under regulations on imposition of restriction on vessel underway at night;

- Shelter from storm, bad weather conditions that may risk safety for their journey, or provide medical emergency services to patients, or disembark persons rescued at sea, without handling cargoes, picking up or dropping off passengers as verified by a port authority;
- Vessels participating in search and rescue, prevention and control of floods, hurricanes or natural disasters according to the dispatching call or consent from regulatory authorities from the date on which they were mobilized to get involved in these cases to the date on which these cases come to an end.

Article 15. Sea protest attestation fee

Vessels involved in cabotage operations shall be subject to payment of the sea protest attestation fee upon implementation of procedures for filing sea protests: USD 200,000/each.

Article 16. Seaport entering or leaving charge

Vessels entering or leaving a maritime zone, dedicated port, or offshore oil port, shall be subject to payment of this fee as follows:

No.	Description	Collection rate (VND/one-way movement)
1	Vessels of less than 200 GT	15,000
2	Vessels from 200 GT to less than 1,000 GT	25,000
3	Vessels from 1,000 GT to 5,000 GT	50,000
4	Vessels of more than 5,000 GT	100,000

Payers of this fee shall be entitled to make one-time payments for complete two-way movements (including 01 entrance and 01 departure).

Chapter IV

IMPLEMENTATION PROVISIONS

Article 17. Entry into force

1. This Circular shall enter into force from January 1, 2017, and replace the Circular No. 01/2016/TT-BTC of the Minister of Finance dated January 5, 2016 on maritime fees and charges and schedule of collection rates of maritime fees and charges.
2. From July 1, 2017, terms referred to in Clause 1 and Clause 3 Article 2 hereof shall be subject to provisions set forth in the Maritime Law of Vietnam dated November 25, 2015.
3. In the course of implementation, if there is any difficulty that arises, entities concerned shall send feedbacks to the Ministry of Finance to request its consideration and actions.

**PP. THE MINISTER
THE DEPUTY MINISTER**

Tran Van Hieu

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