

**CIRCULAR**

**Providing Guidelines on Collection, Payment, and Management  
of Charges and Fees in Respect of Industrial Property**

Pursuant to Articles 32 and 45 and Clause 2 of Article 64 of Decree No.63/CP dated 24 October 1996 of the Government making detailed provisions on industrial property.

The Ministry of Finance hereby provides guidelines on collection, payment, and management of charges and fees in respect of industrial property as follows:

**I. PAYERS:**

Legal entities, individuals or other entities (hereinafter referred to as organisations and individuals) filing an application for formation, maintenance, amendment, suspension, cancellation, extension, transfer of industrial property rights, complain or request for provision of information and implementation of other State administrative responsibilities in relation to industrial property provided for in Decree No.63/CP dated 24 October 1996 of the Government shall be liable for payment of charges and fees (hereinafter referred to as charges and fees of industrial property) in accordance with the provisions in this Circular.

**II. RATES OF CHARGES AND FEES:**

1. Rates of charges and fees of industrial property shall be provided for in a tariff issued with this Circular.
2. Rates (as stipulated in columns Nos.3, 4, 5, 6 and 7 of the tariff) shall apply to the following Vietnamese organisations and individuals:
  - a. Vietnamese organisations and individuals, including Vietnamese organisations and persons holding Vietnamese nationality;
  - b. Enterprises with foreign owned capital, including joint venture enterprises, enterprises with one hundred per cent foreign owned capital (except foreigners and overseas Vietnamese working in these enterprises).
3. Rates (as stipulated in columns Nos.8, 9, 10, 11 and 12 of the tariff) shall apply to all foreign organisations, individuals and Vietnamese residing in foreign countries (including foreigners and overseas Vietnamese working in these enterprises with foreign owned capital in Vietnam).
4. In cases where any organisation or individual filing an application requests for

completion of the procedures before the time limit and request that the body responsible for State management of industrial property work overtime, that body shall be entitled to an additional charge being 50% of the rate provided for in the tariff issued with this Circular.

5. The rates of charges and fees provided for in the tariff issued with this Circular already cover relevant costs such as costs of printing or purchase of application forms, receipt of applications, verification (tests), printing (or purchase) of patent or certificate forms, entering into the National Registrar and other related expenses.

Organisations and individuals which have paid charges and fees of industrial property in full at the rates provided for in this Circular shall not be liable for any other payment (except for fees payable for other specific services other than those provided for in this Circular).

When the market prices change by at least 20% (twenty per cent), the body collecting charges and fees shall request in writing to the Ministry of Finance for adjustment of the rates in conformity with the market prices.

### **III. PROCEDURES FOR COLLECTION, PAYMENT AND MANAGEMENT**

1. The Body collecting charges and fees:

The Body responsible for State management of industrial property as referred to in Article 63 of Decree No.63/CP dated 24 October 1996 of the Government shall be in charge of collection, payment, and management of charges and fees in accordance with the provisions of this Circular (hereinafter referred to as the collecting body).

2. Procedures for collection and payment of charges and fees:

- a. Organisations and individuals being subject to payment of charges and fees of industrial property must pay the charges and fees in full at the rates provided for in the Tarriff issued with this Circular upon submission of an application or file to the State body in order to request for performance of a relevant work. Each payer shall have the responsibility of requesting the collecting person to issue a voucher form recording correctly the amount of payment (a receipt in respect of payment of charges or a service invoice in respect of payment of fees of industrial property services) published by the Ministry of Finance.
- b. The body collecting charges and fees of industrial property shall obtain voucher forms (including receipt and invoice forms) from the local department of taxation located in the locality where the office of the body is located. The body collecting charges and fees shall have the responsibilities of issuing a receipt to each payer and managing, using, making payments, and finalising the vouchers with the department of taxation in accordance with the regulations of the Ministry

of Finance.

- c. All payments of charges and fees provided for in this Circular shall be made in VND. In cases of the rates provided for in USD, they shall be converted to VND at the exchange rate quoted by the State Bank of Vietnam at the time of payment of such charges and fees. Where payers wish to make payments in foreign currency, such fees shall be collected in US Dollars (USD) at the rates as stipulated.

The collecting body shall be required to prepare for a daily list of charges and fees of industrial property services collected and pay such fees into its deposit account at the State Treasury where the transactions are directly conducted. In cases of fees collected in USD, such fees shall be paid into the State concentrated foreign currency fund and credited to amounts of charges payable in VND to the State budget at the exchange rate quoted by the State Bank of Vietnam. At the end of each month and quarter, a final statement on collected charges and service fees and a report on use of vouchers (receipts and invoices) shall be forwarded to the department of taxation located in the locality where the office of the collecting body is located.

- d. Charges payable to the State budget:
  - (d.1) Industrial property fees are charges payable to the State budget. Every month, the collecting body shall be required to make a declaration and temporarily pay 80% (eighty per cent) of the charges and fees collected (including fees in foreign currency paid to the State concentrated foreign currency fund) in such month to the State budget (where the Department of Industrial Property is collecting charges and fees, such charges and fees shall be paid to the central budget and where the bodies responsible for State management of industrial property of a province or city are collecting bodies, such charges and fees shall be paid to the budget of such province or city) and credit at Chapter-Type-Item-Group-Subgroup-Class-Sub-class of the Index of State budget as stipulated.
  - (d.2) Fees earned from industrial property services shall be subject to payment of taxes in accordance with the Law on Turnover Tax and the Law on Profit Tax.

### 3. Distribution and use of charges and fees:

- 3.1 The body directly collecting charges and fees shall be entitled to retain temporarily 20% (twenty per cent) of the fees collected in each period (including charges and fees in foreign currency paid to the State concentrated foreign currency fund) in order to pay for the works provided for in Clause 1 of Article 32 of Decree No.63/CP dated 24 October 1996 of the Government as follows:

- a. Printing (or purchase) of application forms, declaration forms, files, protection certificates (or patents) forms and other relevant publication used for State management of industrial property and collection of fees;
- b. Payment of allowance to State officers and employees who work full time in State management of industrial property and collection of fees and are required to work overtime (if any) in accordance with the State regulations.

In cases where the body fails to have State officers and employees available and must hire additional employees to assume State management of industrial property and collection of fees, the body shall be entitled to pay wage and other relevant expenses such as social insurance and health insurance to those hired additional employees in accordance with the State regulations.

Payment of allowances for overtime of State officers and employees working full time or wage of the above-mentioned hired additional employees must be carried out in accordance with labour contracts or time sheet of overtime or hired employees. Pay-sheets of allowances, wages and other relevant expenses must be signed by employees and accompanied by appropriate and proper documentary evidences in accordance with the State provisions (except salary of State officers and employees and other expenses paid by the State budget in accordance with the annual budget).

- c. Payment of bonuses to persons who are directly involved in verification of files and collection of charges and fees of industrial property. The amount of bonuses paid to any individual per year shall not exceed three months's basic salary for his position or skill level in accordance with the State regulations.

All fees which are temporarily retained in accordance with the rate provided for in this sub-clause shall be balanced by the body in its annual financial budget and must be managed and used for proper purposes in accordance with the existing financial regulations. If the temporarily retained fees are not expended in full by the end of each year, the remainder shall be paid to the State budget in accordance with the procedures provided for in Paragraph d of Sub-clause 2 of this Clause.

- 3.2 After making payment of taxes in full as stipulated by the laws in respect of fees earned from industrial property services, the remainder shall be distributed in accordance with the provisions of Circular No.25TC/TCT dated 28 March 1994 of the Ministry of Finance providing guidelines on amendment of and addition to Sub-clauses a and d of Clause 6 of Part II of Circular No.01 TC/HCVX dated 4 January 1994 of the Ministry of Finance.

#### IV. ORGANISATION OF IMPLEMENTATION

1. Departments of taxation of provinces and cities under central authority shall have the responsibilities of providing guidelines, inspecting and activating the collection and payment of charges and fees of industrial property; establishing accounting books and using vouchers and invoices for the collection and payment as stipulated by the State regulations and the guidelines provided for in this Circular.
2. The body collecting charges and fees of industrial property shall have the following responsibilities:
  - To register the collection and payment of charges and fees with the department of taxation of a province or city where the office of the body is located; to collect, pay and use charges and fees in accordance with the provisions of this Circular; to establish accounting books and use vouchers and invoices for the collection, payment and use of charges and fees in accordance with the existing Ordinance on Accounting and Statistics and provisions of the Ministry of Finance;
  - To prepare an annual budget of collection and payment of charges and fees and a financial budget; at the end of each fiscal year, to finalize the collection, payment and use of charges and fees and its financial budget and submit a report thereof to the line body at a higher level as the same time as it forwards to the tax authority and the financial authority at the same level.
3. This Circular shall be of full force and effect after 15 days from the date of signing, and shall replace the provisions in Part III of Inter-Ministerial Circular No.99/TC-KHCNMT dated 2 December 1993 of the Ministry of Finance - the Ministry of Science, Technology and Environment providing guidelines on management of revenue and expenditure in invention and industrial property activities. All provisions on charges and fees of industrial property which are inconsistent with this Circular are hereby repealed.

If any problem arises during its implementation, the bodies should notify the Ministry of Finance for consideration and resolution.

For the Minister of Finance  
Deputy Minister

**VU MONG GIAO**

**TARIFF OF CHARGES AND FEES OF INDUSTRIAL PROPERTY**  
**(issued with Circular No.23 TC/TCT dated 9 May 1997 of the Ministry of Finance)**

No.	CHARGE	RATES APPLICABLE TO VIETNAMESE ORGANISATIONS AND INDIVIDUALS ('000 VND)					RATES APPLICABLE TO FOREIGN ORGANISATIONS AND INDIVIDUALS (USD)				
		Invention	Utility solution	Industrial design	Trademark	Appellation of origin of goods	Invention	Utility solution	Industrial design	Trademark	Appellation of origin of goods
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
1	Submission of an application (in respect of a trademark in each category)	150	150	150	150	150	40	40	40	40	40
	If the written description comprises more than 5 pages, an additional charge shall be required for each page from the sixth page	10	10				3	3			
	If the application is made for more than one object (or plan of industrial design), an additional charge shall be required for each object (or plan) from the second object (or plan)	100	75	50			30	20	15		
2	An application for the	250	250	250	250		70	70	70	70	

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	preferential right (each case)										
3	Announcement of an application	150	150	150			40	40	40		
	If it contains more than one figure, an additional charge shall be required for each figure from the second figure	50	50	50			10	10	10		
4	Conversion from an application for a certificate of protection of an invention to an application for a certificate of protection of an utility solution		150					40			
5	Transfer of the rights with respect to an application being under consideration	150	150	150	150	150	40	40	40	10	10
6	Verification(or test) of the substance (in respect of each trademark in each category)	350	300	250	250	250	100	90	70	70	70
	Each request for re-verification (re-test)	250	200	200	200	200	70	60	60	60	60
7	Registration and issue of a certificate of protection	200	200	200	200	200	60	60	60	60	60
8	Announcement of a certificate of	150	150	150	150	150	40	40	40	40	40

	protection										
	If it contains more than one figure, an additional charge shall be required for each figure from the second figure	50	50	50			10	10	10		
9	Maintenance of the effectiveness of a certificate of protection (of invention or utility solution) for each year:										
	The first year to the second year	250	250				70	70			
	The third year to the fourth year	400	400				120	120			
	The fifth year to the sixth year	650	650				200	200			
	The seventh year to the eighth year	1000	1000				300	300			
	The ninth year to the tenth year	1500	1500				450	450			
	The eleventh year to the thirteenth year	2100					600				
	The fourteenth year to the sixteenth year	2750					800				
	The seventeenth year to the twentieth year	3500					1000				



10	Issue of certified true copies of the certificate of protection	200	200	200	200	200	60	60	60	60	60
11	Issue of copies of the certificate of national or international registration (for each object)	100	100	100	100	100	30	30	30	30	30
12	Certification for copies (of each document)	75	75	75	75	75	20	20	20	20	20
	If it comprises more than 5 pages, an additional charge shall be required for each page from the sixth page	3	3	3	3	3	0.6	0.6	0.6	0.6	0.6
13	Approval of the protected rights transfer contract	350	350	350	350		100	100	100	100	
14	Issue of the certificate of registration for a protected rights transfer contract	300	300	300	300		90	90	90	90	
	In cases of the approved contracts	150	150	150	150		40	40	40	40	
15	Suspension or cancellation of the protected right	150	150	150	150	150	40	40	40	40	40
16	Extension of the effectiveness of a certificate of protection (in respect of trademarks in each			450	450	450			130	130	130

	category)										
17	Each complain (in relation to each object)	200	200	200	200	200	60	60	60	60	60
18	Submission of an application for compulsory licensing	1500	1500	1500			450	450	450		
19	Compulsory licensing	500	500	500			150	150	150		
20	Change or amendment of the name and address of the applicant, author or representative service organisation in industrial property										
	Before the application is announced	100	100	100	100	100	30	30	30	30	30
	After the application is announced	150	150	150			40	40	40		
21	Amendment of the contents of the application (without changing the substance of the object)				100	100				30	30
	Before the application is announced	100	100	100			30	30	30		

	After the application is announced	150	150	150			40	40	40		
22	Amendment of a certificate of protection										
	- Name and address of the owner of the certificate of protection or the representative service organisation in industrial property	200	200	200	200	200	60	60	60	60	60
	- Limitation of the plan of industrial design (for each plan)			150					40		
	- Limitation of the list of products (each category) or elements in each trademark				150					40	
23	Extension or addition to a file beyond the time limit	150	150	150	150	150	40	40	40	40	40
		EACH ORGANISATION ('000 VND)					EACH INDIVIDUAL ('000 VND)				
24	verification of an application file for issue, amendment or addition to an operation licence of a representative service organisation in industrial property	500					300				

25	Issue of an operation licence of a representative service organisation in industrial property	300	200
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**FEES OF INDUSTRIAL PROPERTY SERVICES**

No.	FEE	RATES APPLICABLE TO VIETNAMESE ORGANISATIONS AND INDIVIDUALS ('000 VND)					RATES APPLICABLE TO FOREIGN ORGANISATIONS AND INDIVIDUALS (USD)				
		Invention	Utility solution	Industrial design	Trademark	Appellation of origin of goods	Invention	Utility solution	Industrial design	Trademark	Appellation of origin of goods
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>
1	Service of provision of documents used for an application for preferential rights	150	150	150	150		40	40	40	40	
2	Service of delivery of an international application	500					150				
3	Service of making of copies of an international application	200					60				
4	Service of classification of goods, products or services up to 30 words				100					30	
	An additional fee shall be required for each word from the				5					1	

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	thirty first word										
5	Service of reference to information in relation to industrial property										
	- Reference to identical trademarks (in each category)				100					30	
	- Reference to similar trademarks/industrial designs (each category)			200	200				60	60	
	- Reference to inventions/utility solution (each object)	300	250				90	70			
6	Completion of the procedures for international registration of a trademark				1500					450	