

No. 45/2020/TT-BTC

Hanoi, May 26, 2020

CIRCULAR

**ON RATES OF FEES FOR REGISTRATION (CERTIFICATION) OF USE OF
FOREIGN BARCODES AND RATES OF INDUSTRIAL PROPERTY
CHARGES**

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

*Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017,
defining the functions, tasks, powers and organizational structure of the
Ministry of Finance;*

*In compliance with the Prime Minister's Directive No. 11/CT-TTg dated March
4, 2020 regarding urgent tasks and measures to relieve business and production
difficulties as well as assure social security in response to the Covid-19
pandemic;*

At the request of the Director General of the Department of Tax Policy;

*The Minister of Finance promulgates the Circular on rates of fees for
registration (certification) of use of foreign barcodes and rates of industrial
property charges.*

**Article 1. Rates of fees for registration (certification) of use of foreign
barcodes**

In accordance with regulations laid down in Article 2 of the Circular No. 232/2016/TT-BTC dated November 11, 2016 of the Minister of Finance prescribing the rates, regimes for collection, payment and management of fees for grant of barcodes (hereinafter referred to as Circular No. 232/2016/TT-BTC), payers shall pay fees for registration (certification) of use of foreign barcodes as follows:

1. From May 26, 2020 to end of December 31, 2020, payers shall pay 50% of the rates of fees specified in clause 2 of Article 4 in the Circular No. 232/2016/TT-BTC.

During the validity period of the rate of fee prescribed in clause 1 of this Article, the rates of fees to be collected for registration (certification) of use of foreign barcodes which is covered by clause 2 of Article 4 in the Circular No. 232/2016/TT-BTC shall be suspended.

2. From January 1, 2021 onwards, payment of the fees for registration (certification) of use of foreign barcodes shall comply with regulations laid down in clause 2 of Article 4 in the Circular No. 232/2016/TT-BTC.

Article 2. Rates of charges for industrial property

In accordance with regulations laid down in Article 2 of the Circular No. 263/2016/TT-BTC dated November 14, 2016 of the Minister of Finance prescribing the rates, regimes for collection, payment, management and use of fees and charges for industrial property (hereinafter referred to as Circular No.263/2016/TT-BTC), payers shall pay charges for industrial property as follows:

1. From May 26, 2020 to end of December 31, 2020, payers shall pay 50% of the rates of charges specified in the section A of the Schedule of fees and charges for industrial property enclosed with the Circular No. 263/2016/TT-BTC.

During the effective period of the rates of charge stated in clause 1 of this Article, the rates of charges prescribed in the section A of the schedule of fees and charges for industrial property annexed to the Circular No. 263 shall not be suspended.

2. From January 1, 2021 onwards, payers shall be entitled to pay charges for industrial property at the rates specified in the section A of the Schedule of fees and charges for industrial property enclosed with the Circular No. 263/2016/TT-BTC.

Article 3. Implementation effect

1. This Circular takes effect from May 26, 2020 to end of December 31, 2020.

2. Matters regarding the scope of application; subjects of application; collecting entities; declaration and payment; management and use of fees and charges; documents evidencing collection, public disclosure of regimes for collection of fees and charges, and other related matters which are not covered herein, shall be subject to regulations of the Circular No.232/2016/TT-BTC and Circular No. 263/2016/TT-BTC.

3. In the course of implementation of this Circular, if facing any difficulty, organizations and individuals should promptly inform the Ministry of Finance for its review and additional guidance./.

**PP. MINISTER
DEPUTY MINISTER**

Vu Thi Mai