

THE STANDING COMMITTEE OF THE NATIONAL ASSEMBLY OF  
THE SOCIALIST REPUBLIC OF VIETNAM

**Resolution No. 1269/2011/UBTVQH12 of the Standing  
Committee of the National Assembly on the  
environmental protection tariff**

*Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam,  
which was amended and supplemented under Resolution No.  
51/2001/QH10:*

*Pursuant to Law No. 57/2010/QH12 on Environmental Protection Tax.*

**RESOLVES:**

**Article 1.** Environmental protection tariff

1. Environmental protection tax rates are specified as follows:

| No.        | Goods                                   | Unit of calculation | Tax rate (VND/unit of goods) |
|------------|---|---------------------|------------------------------|
| <b>I</b>   | <b>Petrol, oil and grease</b>           |                     |                              |
| 1          | Petrol, except ethanol                  | liter               | 1.000                        |
| 2          | Jet fuel                                | liter               | 1.000                        |
| 1          | Diesel oil                              | liter               | 500                          |
| 4          | Kerosene                                | liter               | 300                          |
| 5          | Fuel oil                                | liter               | 300                          |
| 6          | Lubricant                               | liter               | 300                          |
| 7          | Grease                                  | kg                  | 300                          |
| <b>II</b>  | <b>Coal</b>                             |                     |                              |
| 1          | Lignite                                 | ton                 | 10.000                       |
| 2          | Anthracite coal                         | ton                 | 20.000                       |
| 3          | Fat coal                                | ton                 | 10.000                       |
| 4          | Other coals                             | ton                 | 10.000                       |
| <b>III</b> | <b>HCFC solution</b>                    | <b>kg</b>           | <b>4,000</b>                 |
| <b>IV</b>  | <b>Taxable plastic bags</b>             | <b>kg</b>           | <b>40,000</b>                |
| <b>V</b>   | <b>Herbicides restricted from use</b>   | <b>kg</b>           | <b>500</b>                   |
| <b>VI</b>  | <b>Termiticides restricted from use</b> | <b>kg</b>           | <b>1,000</b>                 |

|             |   |           |              |
|-------------|---|-----------|--------------|
| <b>VII</b>  | <b>Forest product preservatives restricted from use</b> | <b>kg</b> | <b>1,000</b> |
| <b>VIII</b> | <b>Storehouse disinfectants restricted from use</b>     | <b>kg</b> | <b>1,000</b> |

2. Goods details specified in Sections VI, VII and VIII of the environmental protection tariff are provided in the Appendix to this Resolution.

**Article 2.** Effect

This Resolution takes effect on January 1, 2012.-

*On Behalf of the National Assembly Standing Committee  
Chairman*

NGUYEN PHU TRONG

**APPENDIX**

*(To the National Assembly Standing Committee's Resolution No. 1269/2011/UBTVQH12 of July 14, 2011, on the environmental protection tariff)*

|           | Names of active elements or materials   | Name of commodities           |
|-----------|---|-------------------------------|
| <b>I</b>  | <b>Termiticides restricted from use</b>   |                               |
| 1         | Na <sub>2</sub> SiF <sub>6</sub> 50% + HBO <sub>3</sub> 10% + CuSO <sub>4</sub> 30% | PMC<br>90 powder              |
| 2         | Na <sub>2</sub> SiF <sub>6</sub> 80% + ZnCl <sub>2</sub> 20%                        | PMs<br>100 powder             |
| <b>II</b> | <b>Forest product preservatives restricted from use</b>                             |                               |
| 1         | Methylene bis thiocyanate 5% + Quaernary ammonium compounds 25%                     | Celbrite<br>MT 30EC           |
| 2         | Methylene bis thiocyanate 10% +2-(thiocyanomethylthio) benzothiazole 10%            | Celbrite<br>TC 20L            |
| 3         | Sodium Tetraborate decahydrate 54% + Boric acid 36%                                 | Celbor<br>90SP                |
| 4         | CuSO <sub>4</sub> 50% + K <sub>2</sub> Cr <sub>2</sub> O <sub>7</sub> 50%           | XM <sub>5</sub><br>100 powder |

|            |   |                                 |
|------------|---|---------------------------------|
| 5          | ZnSO <sub>4</sub> , - 7H <sub>2</sub> O 60% + NaF 30% + additives | LN <sub>5</sub><br>90 powder    |
| <b>III</b> | <b>Storehouse disinfectants restricted from use</b>               |                                 |
| 1          | Aluminium Phosphide   | Alumifos<br>56% tablet          |
|            |   | Cclphos<br>56% tablet           |
|            |   | Gastoxin<br>56.8 GE             |
|            |   | Fumi toxin<br>55% tablet        |
|            |   | Phostoxin<br>56% pellet, tablet |
|            |   | Quickphos<br>56%                |
| 2          | Magnesium Phosphide   | Magtoxin<br>66 tablet, pellet   |
| 3          | Methyl Bromide  | Bromine – Gas<br>98%. 100%      |
|            |   | Dowfome<br>98%                  |