

THE MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 20/2023/TT-BTC

Hanoi, April 13, 2023

Circular

regulations on amounts, collection, payment, management and use of domain name and IP address maintenance fees, “.vn” domain name registration charges and IP address registration charges

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

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

Pursuant to the Law on Telecommunications dated November 23, 2009;

Pursuant to the Law on Tax Administration dated June 13, 2019;

Pursuant to Decree No. 72/2013/ND-CP dated July 15, 2013 of the Government on management, provision and use of Internet services and online information; Decree No. 27/2018/ND-CP dated March 1, 2018 of the Government on amendments to Decree No. 72/2013/ND-CP dated July 15, 2013 of the Government on management, provision and use of Internet services and online information;

Pursuant to the Government's Decree No. 120/2016/ND-CP dated August 23, 2016 on elaboration of the Law on Fees and Charges;

Pursuant to Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government on elaboration of the Law on Tax Administration; Decree No. 91/2022/ND-CP dated October 30, 2022 of the Government on amendments to the Government's Decree No. 126/2020/ND-CP dated October 19, 2020 on elaboration of the Law on Tax Administration;

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

At the proposal of the Director of the Tax Policy Department;

The Minister of Finance promulgates a Circular on amounts, collection, payment, management and use of domain name and IP address maintenance fees, “.vn” domain name registration charges and IP address registration charges.

Article 1. Scope and regulated entities

1. Scope

This Circular sets forth amounts, collection, payment, management and use of domain name and IP address maintenance fees (including “.vn” domain name maintenance fees and IP address maintenance fees), “.vn” domain name registration charges and IP address registration charges.

2. Regulated entities

a) Domestic and foreign organizations and individuals that are granted registration and use of the national domain name “.vn”; domestic organizations that are granted registration and use of Vietnamese IP addresses.

b) Competent authorities that grant registration and use of national domain name “.vn” and Vietnamese IP address.

c) Other organizations and individuals involved in the collection and payment of domain name and IP address maintenance fees, “.vn” domain name registration charges and IP address registration charges.

Article 2. Fee and charge payers

Fee and charge payers are domestic and foreign organizations and individuals that are granted registration and use of the national domain name “.vn” and domestic organizations that are granted registration and use of Vietnamese IP addresses specified in the Law on Telecommunication, the Government’s Decree No. 72/2013/ND-CP dated July 15, 2013 of the Government on management, provision and use of Internet services and online information and Decree No. 27/2018/ND -CP dated March 1, 2018 of the Government on amendments to Decree No. 72/2013/ND-CP dated July 15, 2013 of the Government on management, provision and use of Internet services and online information.

Article 3. Fee and charge collector

Vietnam Internet Network Information Center (Ministry of Information and Communications) that grants the registration and use of the national domain name ".vn" and Vietnam IP address is the fee and charge collector according to the provisions of this Circular.

Article 4. Amounts of fees and charges

1. Amounts of “.vn” domain name registration charges and “.vn” domain name maintenance fees are specified in Section I of the Schedule of Fees and Charges attached to this Circular.

a) The “.vn” domain name registration charges shall be paid once upon registration. The “.vn” domain name maintenance fees shall be paid annually (12 months): First paid when registering, for subsequent years when the domain name is due for maintenance.

b) In case of transferring the right to use a national domain name “.vn”, the transferee (organization or individual) must pay:

- The “.vn” domain name registration charge when re-registering domain name according to regulations.

- The “.vn” domain name maintenance fee for the subsequent years of use when the transferred domain name is due for maintenance.

c) In case of changing the name of the registrant to use the national domain name ".vn", the new registrant shall pay the “.vn” domain name maintenance fee for the following years of use when the domain name is due for maintenance.

2. The amounts of IP address registration charges and IP address maintenance fees and shall comply with Section II of the Schedule of Fees and Charges attached to this Circular.

a) The IP address registration charge shall be paid once upon registration. The IP address maintenance fees shall be paid annually (12 months): First paid upon registration, the payment date for subsequent years is fixed for each organization (member, address) and according to the time when the organization was granted or allocated the IP address for the first time.

b) Organizations register to use both types of IPv4 address and IPv6 address simultaneously: In case they have the same usage level, they shall pay IP address registration charge and IP address maintenance fee for one type of IP address; in case the usage is not the equal, pay IP address registration charge and IP address maintenance fee for the type of IP address with the highest fee/charge.

c) In case an organization is granted or allocated a new IP address that leads an increase in the usage level (not in the case of changing the registrant specified at Point dd of this Clause), the organization must pay:

- Charges for subsequent registrations are specified in Section II of the Schedule of Fees and Charges attached to this Circular. The charge payment shall be made before the organization is granted, allocated the IP address.

- Additional IP address maintenance fee for the remainder of the year in which the fee is paid. Fee payable = (New maintenance fee - Old maintenance fee) x (Remaining months of the year in which the fee was paid/12 months). The fee payment shall be made before the organization is granted, allocated the IP address. From the subsequent year, pay the fee according to the new usage level.

d) In case changing the name of the registrant for the use of an IP address does not increase the usage level, the new registrant is not required to pay additional fees or charges for the IP address areas already paid for. From subsequent years, pay fees for the IP address as prescribed.

dd) In case the change of the name of the registrant of an IP address increases the usage level, the new registrant must additionally pay the difference in fee between the two usage levels for the remainder of the year in which the fee has been paid. The additional payment of fee shall be made before the organization is granted, allocated the IP address. From the subsequent year, pay the fee according to the new usage level.

Article 5. Declaration and payment of fees and charges

1. Fee and charge payers shall pay fees and charges specified in Article 4 of this Circular to the fee and charge collector in the method specified in Circular No. 74/2022/TT-BTC dated December 22, 2022 of the Minister of Finance stipulating the methods and time limit for collection, payment and declaration of fees and charges falling under the jurisdiction of the Ministry of Finance.

2. Every Monday at the latest, the fee collector must deposit the collected fee amount of the previous week into the account of fees to be transferred to state budget, which is opened at the State Treasury.

The fee and charge collector shall declare, collect, pay fees and charges, prepare final accounts of fees according to Circular No. 74/2022/TT-BTC.

Article 6. Management and use of fees and charges

1. The fee collector shall transfer the entire collected fee amount into the state budget (central budget) according to the current State budget entries.

2. The fee collector may deduct 85% of the collected fee amount, and transfer 15% of the collected fee amount into the state budget (central budget) according to the current State budget entries.

3. The fees left to the fee collector as prescribed in Clause 2 of this Article shall be managed and used to pay for the grant of registration and management, maintenance and development of the national domain name “.vn””, IP address of Vietnam, maintenance of the technical system and fee collection as prescribed in Article 5 of Decree No. 120/2016/ND-CP dated August 23, 2016 of the Government on guidelines for the Law on Fees and Charges; in which, other expenses related to service provision and fee collection include the following:

a) Pay membership dues to regional and international organizations in charge of domain names, addresses and Internet network numbers that Vietnam participates in.

b) Attend meetings, seminars and training sessions of international organizations on Internet, which Vietnam has to self-finance.

c) Spend on scientific research and technological innovation in service of the management, operation, promotion and development for the grant of registration and maintenance of use of

national domain names, grant of registration and maintenance of the national domain name and IP addresses in Vietnam.

Article 7. Implementation

1. This Circular comes into force from June 1, 2023.
2. This Circular supersedes Circular No. 208/2016/TT-BTC dated November 10, 2016 of the Minister of Finance on amounts, collection, payment, management and use of fees and charges for the national domain name “.vn” and Internet address of Vietnam.
3. From the effective date of this Circular to the end of December 31, 2025, Vietnamese citizens aged between full 18 and 23 who register to use the domain name “id.vn”; enterprises (with a certificate of business registration within 01 year (12 months) until the time of domain name registration), business households (with business household registration certificate) that register the domain name "biz. vn” shall pay fees from the 3rd year onwards. The billing start date is the first day of the 3rd year from the date the domain name was issued. This regulation only applies to the first newly registered domain name.
4. Other matters related to collection, payment, management, use, receipts, disclosure of collection of fee and charge not specified in this Circular shall comply with the provisions of the following documents: Law on Fees and Charges; Decree No. 120/2016/ND-CP; Tax management Law; Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government; Decree No. 91/2022/ND-CP dated October 30, 2022; Decree No. 11/2020/ND-CP dated January 20, 2020 of the Government; Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government and Circular No. 78/2021/TT-BTC dated September 17, 2021 of the Minister of Finance, Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government.
5. If the legislative documents referred to in this Circular are approved for amendments or superseded by other legislative documents, the new documents shall prevail.
6. Organizations and individuals subject to payment of fees and charges and relevant agencies shall implement this Circular. Difficulties arising during the implementation shall be reported to the Ministry of Finance for consideration./.

**PP. MINISTER
DEPUTY MINISTER**

Cao Anh Tuan

SCHEDULE OF FEES AND CHARGES

(Issued together with Circular No. 20/2023/TT-BTC dated April 13, 2023 of the Minister of Finance)

I. “.VN” DOMAIN NAME REGISTRATION CHARGES AND “.VN” DOMAIN NAME MAINTENANCE FEES

No.	Description	Unit	Amount (VND)
A	“.vn” domain name registration charges		
1	2nd level domain name with 1 letter	per registration	100.000
2	2nd level domain name with 2 letters	per registration	100.000
3	Other 2nd level domain name	per registration	100.000
4	Third level domain name under shared second-level domain name	per registration	100.000
	com.vn, net.vn, biz.vn, ai.vn	per registration	100.000
	The domain names below: edu.vn, gov.vn, org.vn, ac.vn, health.vn, int.vn and domain names according to administrative divisions	per registration	50.000
	info.vn, pro.vn, id.vn, io.vn, name.vn	per registration	10.000
5	Vietnamese domain name	per registration	10.000
B	“.vn” domain name maintenance fees		
1	2nd level domain name with 1 letter	per year	40.000.000
2	2nd level domain name with 2 letters	per year	10.000.000
3	Other 2nd level domain name	per year	350.000
4	Third level domain name under	per year	250.000
	com.vn, net.vn, biz.vn, ai.vn	per year	250.000
	The domain names below: edu.vn, gov.vn, org.vn, ac.vn, health.vn, int.vn and domain names according to administrative divisions	per year	100.000

	shared second-level domain name	info.vn, pro.vn, id.vn	per year	50.000
		name.vn, io.vn	per year	20.000
5	Vietnamese domain name		per year	20.000

II. IP ADDRESS REGISTRATION CHARGES AND IP ADDRESS MAINTENANCE FEES IN VIETNAM

Usage level	IPv4 address (x)	IPv6 address (y)	IP address registration charge		Annual maintenance fee (VND)
			Initial registration (VND)	Subsequent registration leading increases in usage level (VND)	
1	$x \leq /22$	$/48 \leq y \leq /33$	1.000.000	0	10.000.000
2	$/22 < x \leq /21$	$/33 < y \leq /32$	2.000.000	1.000.000	21.000.000
3	$/21 < x \leq /20$	$/32 < y \leq /31$	3.000.000	1.000.000	35.000.000
4	$/20 < x \leq /19$	$/31 < y \leq /30$	5.000.000	2.000.000	51.000.000
5	$/19 < x \leq /18$	$/30 < y \leq /29$	7.000.000	2.000.000	74.000.000
6	$/18 < x \leq /17$	$/29 < y \leq /28$	10.000.000	3.000.000	100.000.000
7	$/17 < x \leq /16$	$/28 < y \leq /27$	13.000.000	3.000.000	147.000.000
8	$/16 < x \leq /15$	$/27 < y \leq /26$	18.000.000	5.000.000	230.000.000
9	$/15 < x \leq /14$	$/26 < y \leq /25$	23.000.000	5.000.000	310.000.000
10	$/14 < x \leq /13$	$/25 < y \leq /24$	30.000.000	7.000.000	368.000.000
11	$/13 < x \leq /12$	$/24 < y \leq /23$	37.000.000	7.000.000	662.000.000
12	$/12 < x \leq /11$	$/23 < y \leq /22$	46.000.000	9.000.000	914.000.000
13	$/11 < x \leq /10$	$/22 < y \leq /21$	55.000.000	9.000.000	2.316.000.000
14	$/10 < x \leq /9$	$/21 < y \leq /20$	66.000.000	11.000.000	3.206.000.000
15	$x \leq /8$	$/20 < y \leq /19$	77.000.000	11.000.000	4.424.000.000

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