

EPR HANDBOOK

FAQ FOR THE IMPLEMENTATION OF EPR FOR WASTE RECYCLING AND TREATMENT IN VIETNAM





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INTRODUCTION

Within the framework of the project “[Rethinking Plastics - Circular Economy Solutions to Marine Litter](#)”, the French Agency for International Technical Cooperation ([Expertise France](#)) has coordinated with the Department of Legal Affairs, Ministry of Natural Resources and Environment, and experts to develop an FAQ Handbook on implementation of responsibility for waste recycling and treatment of producers and importers (EPR Handbook) to guide producers, importers, and others stakeholders interested in the implementation of legal regulations related to responsibility for waste recycling and treatment, and answering some questions raised by producers and importers in performance of their responsibilities. Through the EPR Handbook, producers and importers will know if they are obligated to fulfill recycling or treatment responsibilities, if so, what responsibility, duties and rights they have, as well as the procedures and processes to follow in order to fulfill their responsibilities. Other relevant organizations and individuals can also learn and understand their rights and responsibilities in the EPR mechanism.

The Handbook is divided into two main parts: [Part 1: O&A on implementation of recycling responsibility](#), and [Part 2: O&A on implementation of responsibility for waste treatment](#). These two parts focus on answering questions that producers and importers often encounter in fulfilling their recycling or waste treatment responsibilities. In addition, the EPR Handbook also provides guidance and [Appendices](#) on legal regulations on the recycling and treatment responsibilities of producers and importers.

On that basis, it is hoped that the EPR Handbook will help obligatory producers, importers, and relevant organizations and individuals understand and fully comply with regulations related to the extended responsibility of producers and importers, contributing towards the goal of developing a circular economy.





OVERVIEW ON EPR REGULATIONS

Extended Producer Responsibility – EPR is an environmental policy approach in which a producer’s responsibility for a product is extended to the post-consumer stage of a product’s life cycle.

In the late 1980s, a number of developed countries used EPR for end-of-life management as a solution to the challenges that many municipalities were facing in managing waste that was growing in volume and complexity.

Based on the “Polluter Pays Principle”, the EPR policy shifts the burden of managing certain end-of-life products from local governments and taxpayers to producers, creating incentives for producers to redesign products and packaging to facilitate end-of-life management and avoid the use of materials that pose risks to human health or the environment.

EPR is an environmental tool that has been widely applied in the world for the past few decades, which is in order to force producers, and importers of products and packaging to be responsible for collecting, recycling, and treating products and packaging they produce or import, thereby reducing the financial burden on waste management and improving recycling rates. Therefore, the implementation of mandatory EPR is meaningful and necessary in the current context of Vietnam, in order to improve the efficiency of waste management and reduce the burden on the state budget.

In Vietnam, the EPR regulation was first included in the Law on Environmental Protection in 2005, with the requirement to recall some products after consumption. The main idea for EPR development in Vietnam at that time was to find a financial solution to address pollution caused by informal recycling activities in craft villages. After that, EPR was implemented under the Prime Minister’s Decision No 16/2015/QĐ-TTg on the recall and treatment of discarded products and was

applied to 05 groups of products including (i) Batteries and Accumulator; (ii) Electric and electronic products; (iii) Lubricating oil of all kinds; (iv) Tires; and (v) Vehicles. In which, the time period for collecting and treatment of end-of-life vehicles started from January 1st, 2018, and of the remaining groups from July 1st, 2016. However, the actual implementation results are very limited due to the lack of detailed regulations and guidelines as well as sanctions.

In order to tackle this issue, the [Law on Environmental Protection 2020](#) has made fundamental adjustment to the EPR policy with the introduction of 02 Articles regulating responsibilities of producers and importers, including Responsibility for recycling products and packaging of producers and importers (Article 54), and Responsibility for waste treatment of producers and importers (Article 55).

The difference between these two articles is that the responsibility for recycling is applied to producers and importers of recyclable products and packaging, while the responsibility for waste treatment is applied to producers and importers of products and packaging containing hazardous substances, which are difficult to recycle or cause difficulties for collection and treatment. The second difference is the methods of recycling and treatment responsibility applied to producers and importers.

In accordance with the recycling responsibility system (Article 54), producers and importers can select methods to fulfill their responsibility by organizing recycling or making financial contributions to the [Vietnam Environmental Protection Fund](#). In accordance with the responsibility for waste treatment of producers and importers (Article 55), producers and importers can only make financial contributions to the [Vietnam Environmental Protection Fund](#) to support waste treatment.





Differences between waste recycling responsibility and waste treatment responsibility of producers and importers

	Recycling responsibility	Waste treatment responsibility
 Legal basis	Article 54 of the Law on Environmental Protection .	Article 55 of the Law on Environmental Protection .
 Obligated companies	Producers and importers of products and packaging on the list of Appendix XXII of the Decree No. 08/2022/ND-CP .	Producers and importers of products and packaging on the list of Appendix XXIII of the Decree No. 08/2022/ND-CP .
 Methods	Select organizing recycling (recycling by themselves, hire a recycling service provider, authorize an intermediary organization) or make financial contributions to the VEPF for supporting recycling.	Shall make financial contributions to the VEPF for supporting treatment activities.
 Roadmap	From 2024: Packaging, Batteries, and Accumulator, Lubricating oil, Tires; From 2025: Electric and electronic products and from 2027: Vehicles.	From 2022: all products and packaging on the list of mandatory treatment items.

Regulations on EPR of the [Law on Environmental Protection 2020](#) are detailed by [Decree 08/2022/ND-CP](#) and [Circular 02/2022/TT-BTNMT](#) dated January 10, 2022, regulating the details of some articles in the [Law on Environmental Protection](#), specifying the list of products and packaging under the responsibility for recycling or treatment; roadmap; requirements on recycling rate and specifications; procedures for registration, declaration and report, procedures for supporting waste collection, recycling, and treatment, as well as general organization, management and monitoring of the system and related forms. Regulations on responsibility for waste treatment of producers and importers have been entered into force since January 2022, while regulations on recycling responsibility shall enter into force from 2024 at the earliest for packaging, batteries and accumulators, lubricating oil, tires, and from 2025 for electrical and electronic equipment and from 2027 for end-of-life vehicles. In the coming time, MONRE will continue to develop and submit for issuance of relevant guiding documents to ensure the implementation of the extended responsibility of producers and importers in Vietnam.

Term Definition

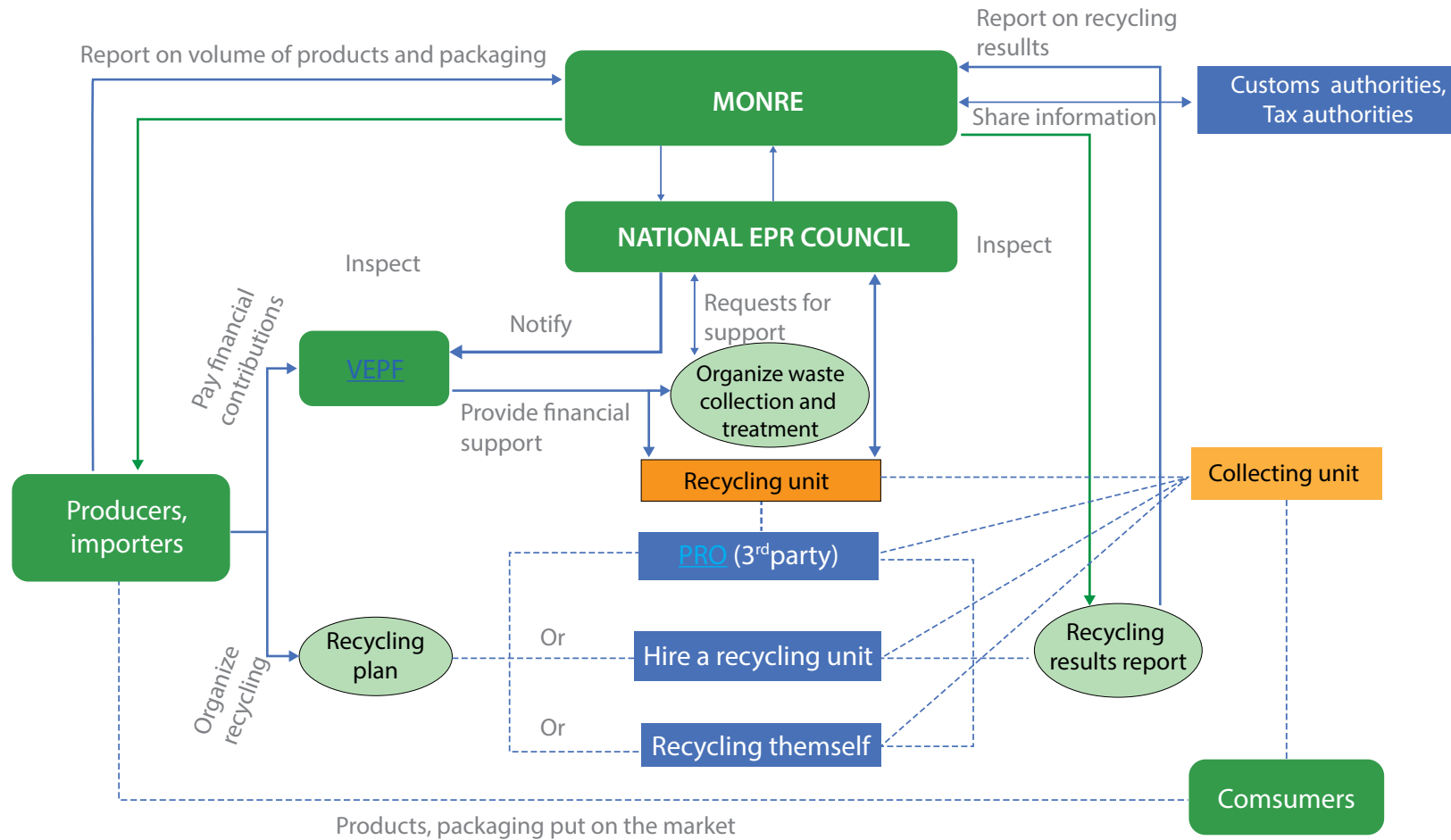
Term	Annotation
Obligated companies	Companies that are obligated to implement EPR, including producers and importers of products and packaging to put on Vietnam's market.
Registration agency	Organizations that receive registration information, data reports from producers and importers, and manage database.
Database on EPR	Information system on EPR, which receives and analyzes reports of producers and importers, or authorized parties; information for registering in the EPR system of producers, importers and recyclers.
Free riders	Obligated companies which avoids responsibility by not declaring the waste volume, or declaring a lower waste volume.
EPR (Extended Producer Responsibility)	Environmental policy in which a producer's responsibility for a product is extended to the post-consumer stage of a product's life cycle. It requires producers and importers to be responsible for managing their products when they become waste, including waste collection, recycling or treatment.
Deposit - Refund System	A system in which a surcharge is added to the purchase prices of certain products and containers. If consumers return these containers or products after use, the surcharge is refunded.
Producer (in general)	The entity whose brand name appears on the product itself or the importer. In the case of packaging, the filler of the packaging is considered the producer.
Recycler	A company that recycles pre-processed waste streams (e.g. sorted rigid PE plastics) by washing, flaking, agglomerating and regranulating them. In doing so, the recycler produces an economically marketable product.
Separation at Source	The segregation of specific materials at source for separate collection.
EPR fee	A fee paid by producers for a Producer Responsibility Organization (PRO) which carries out recycling on their behalf.
Advance Deposit Fee	A fee calculated based on the estimated cost of recovery and treatment of used products. Consumers shall pay this fee when using products; if they do not use products, this fee shall be refunded.
Solid waste management	The storage, collection, transportation and disposal of solid waste. Such waste management techniques include waste prevention, reduction, reuse, recycling, recovery and disposal.

Term	Annotation
Regulations and standards on products and packaging	Regulations that require producers to comply with products and packaging to facilitate collection and recycling and create a market for recycled products.
Orphan product	Products on the market that their producers can no longer be identified.
Single-use plastic products	Products that are made wholly or partly from plastic and that are not designed to go through multiple life cycles after their introduction to market, for example, by being returned to a producer to be reused for the same purpose for which they were originally designed.
Waste recycling	The process of using technological and technical solutions to recover valuable components from waste.
Producer Responsibility Organization - PRO/ Authorized party	Organization established by obligated companies or by legislation, responsible for collecting and recycling waste generated by companies authorizing the organization.
Producer responsibility	Each producer is responsible for the collection and treatment of waste arising from their products.
Waste treatment	The process of using technological and technical solutions (difference from the preliminary process) to reduce, remove, isolate, incinerate, destroy and bury waste and harmful elements.

PART 1: Q&A ON RECYCLING RESPONSIBILITY



MODULE OF RECYCLING RESPONSIBILITY SYSTEM



PROCEDURES AND TIMELINE

Procedures	Timeline
The Prime Minister shall promulgate the mandatory recycling rate	Before September 30 of the last year of the 03-year cycle
The Prime Minister shall promulgate the norm of recycling cost (Fs) for a unit of weight of the product or packaging	Before September 30 of the last year of the 3-year cycle
Producer and importer or authorized party shall register annual recycling plan and report recycling results of the previous year	Before March 31 every year
Producer and importer select to make financial contributions to the Vietnam Environmental Protection Fund (VEPF)	Before April 20 (lump-sum basis) or October 20 (two installments)
Ministry of Natural Resources and Environment (MONRE) shall publish criteria, priorities, and financial support as proposed by the National EPR Council and announce the submission of financial support application	Before September 30 every year
Agencies and organizations that wish to receive financial support for recycling activities shall prepare an application and submit it to MONRE for approval	Before October 30 every year
VEPF shall publicly make the receipt and use of financial contributions for recycling support annually	Before March 31 of the following year



1 Q&A ON DETERMINATION OF RESPONSIBILITY FOR RECYCLING OF PRODUCERS AND IMPORTERS



1.1. Producers and importers shall fulfill recycling responsibility for what kinds of products and packaging?

Answer: Clause 1, Article 77 of the [Decree No. 08/2022/ND-CP](#) regulating the details of some articles in the [Law on Environmental Protection](#) (hereinafter referred to as [Decree 08](#)) stipulates that entities responsible for recycling are: organizations and individuals that manufacture, import products and packaging of 06 following groups: 1) Batteries and Accumulator; 2) Lubricating oil; 3) Tires; 4) Electric and electronic products; 5) Vehicles; 6) Packaging.

[see details in Column 3, Appendix XXII of [Decree 08](#), which lists products and packaging that producers and importers shall fulfill recycling responsibility according to the mandatory recycling rate and recycling specifications].

1.2. What kinds of packaging must be recycled?

Answer: Packaging specified in the list of recycling is consumer packaging (including primary and secondary packaging) of the following products and goods (Clause 2, Article 77 of [Decree 08](#)): a) Food prescribed by regulations of the law on food safety; b) Cosmetics prescribed by regulations of the law on conditions for cosmetics manufacturing; c) Medicine prescribed by regulations of the law on pharmacy; d) Fertilizers, feeds, and veterinary drugs prescribed by regulations of the law on fertilizers, feeds, and veterinary drugs; e) Detergents and preparations for domestic, agricultural, and medical use; f) Cement.



1.3. Who are not required to fulfill recycling responsibility?

Answer: Clause 3, Article 77 of [Decree 08](#) stipulates that the following entities are not required to fulfill their recycling responsibility: a) Producers and importers of products and packaging to be exported or temporarily imported or produced/ imported for research, learning, or testing purposes as prescribed in Clause 1 Article 54 of the [Law on Environmental Protection \(LEP\)](#). b) Producers of packaging specified in Clause 1 of this Article having revenue from the sale of goods and provision of services of the previous year not exceeding 30 billion VND; c) Importers of packaging specified in Clause 1 of this Article has a total value of imports (according to customs value) of the previous year not exceeding 20 billion VND.

1.4. Is packaging waste generated in the production procedure such as carton packaging, nylon, etc. not mentioned in the regulation on responsibility for recycling?

Answer: Waste generated in the production procedure of enterprises shall be subject to environmental protection regulations. Packaging specified in the list of fulfilling recycling responsibility is consumer packaging (including primary and secondary packaging) of products and goods according to Clause 2, Article 77 of [Decree 08](#).

1.5. Retailers of consumer goods have two types of packaging, including shopping bags for customers from other suppliers, and packaging which are imported and packaged by themselves for their labeled products. Are they entities for fulfilling recycling responsibility?

Answer: Shopping bags produced by another supplier and do not have retailers' labels are not subject to recycling responsibility.

Packaging which has the retailers' labels is subject to the responsibility for recycling or treating if it is on the list of mandatory packaging items respectively.

1.6. Enterprises supplying raw materials to production enterprises that use packaging listed in Appendix XXII of Decree 08 are responsible for recycling?

Answer: Raw materials are not object to recycling responsibility by law. For example, the company that manufactures and imports plastic beads is not responsible for recycling of plastic packaging. Only producers and importers of packaging on the list specified in [Decree 08](#) shall be responsible for waste recycling (details in Article 77 of [Decree 08](#)).



1.7. Company A produces and sells packaging to company B. Company B uses food packaging (in Vietnam) and exports. Is company A's packaging considered exported packaging, and shall company A fulfill recycling responsibility for this packaging?

Answer: Packaging without inner products is not consumer packaging, so Company A is not responsible for recycling. Company B using packaging purchased from company A to pack food shall be responsible for recycling products put on the Vietnamese market and not be responsible for recycling exported products.

1.8. If my company produces nursery bags (plastics for agriculture), are we required to make financial contributions for recycling or treatment activities?

Answer: Your company is not responsible for waste recycling or treatment, because nursery bags are not consumer packaging under the responsibility for recycling and treating. Particularly, if your company produces non-biodegradable plastic bags with dimensions smaller than 50cm x 50cm and its per film thinner than 50 µm (according to Appendix XXIII, [Decree 08/2022/ND-CP](#)), your company shall fulfill treatment responsibility.

1.9. According to [Decree No. 08/2022/ND-CP](#), consumer packaging including primary and secondary packaging shall be recycled, what about intermediate packaging? Our drugs are available in blister packs (primary packaging); 3 blister packs packed into 1 tin/ aluminum packaging (intermediate packaging); These 5 tin/aluminum packaging are packed into 1 pill box (secondary packaging). So, does intermediate packaging have to be recycled?

Answer: The intermediate packaging is defined as the secondary packaging. Therefore, the company shall fulfill recycling responsibility for these types of packaging.

1.10. My company imports drugs to wholesale to other distributors in the country. Then, these distributors sell to pharmacies and hospitals in Vietnam. So, how will recycling responsibility be determined?

Answer: Importers shall register the total quantity of imports. Therefore, your company shall be responsible for recycling its imported drugs.



1.11. Our company acts in the production of drugs used in livestock and poultry. Our bottles, jars, and bags are purchased from the supplier. In this case, shall our company fulfill any responsibility? In addition, regarding the production of animal and poultry feed, we import raw materials and packaging for processing, so what responsibility shall our company take?

Answer: Enterprises that directly purchase/ import packaging (without ready-made products) to pack their products (veterinary drugs, animal feed) and put them on the market shall be responsible for recycling.

1.12. My company located in the export processing zone under the temporary import and re-export status has imported packaging, and components for assembly then exported to the sales company in the same group, and then sold to the market in which Vietnam is included. Does my company have to recycle our packaging and products?

Answer: Your company shall not be responsible for recycling. Any company in Vietnam that buys your company's products (the company buying this product is considered an importer) is responsible for recycling.

1.13. If a company imports cosmetics into Vietnam and cosmetics are in the packaging, shall such company fulfill recycling responsibility of packaging importer?

Answer: Imported cosmetics companies shall be responsible for recycling consumer packaging (primary packaging and secondary packaging) of such imported cosmetics.

1.14. Does the responsibility for recycling end-of-life tires belong to the car manufacture or the tires manufacture?

Answer: If a tire is attached to a vehicle when putting on the market, the vehicle manufacture shall fulfill recycling responsibility. If a tire is put on the market as an independent product (for purchasing, replacement, repairing, etc.), the tires manufacture shall fulfill recycling responsibility.



1.15. As an importer of batteries and accumulators (for the operation of the exhaust gas treatment system, sterilized gas), shall we be the entity to fulfill the recycling and make financial contributions for supporting recycling, or enterprises using these items shall be responsible for recycling?

Answer: Enterprises that produce/ import batteries and rechargeable batteries put on the Vietnam market (under Appendix XXII, [Decree 08](#)) must be responsible for recycling (under Article 54 of the Law on Environmental Protection 2020, Article 77 of [Decree 08](#)). Enterprises that produce/ import single-use batteries to put on the Vietnam market are responsible for supporting waste treatment according to Article 55 of the [Law on Environmental Protection](#) and Article 83 of [Decree 08](#).

1.16. Are plastic trays used to store materials in the production of electronic devices considered waste and subject to recycling by the producer?

Answer: If materials, objects, and tools in the production of electronic devices are disposed of, they must be managed according to regulations on industrial solid waste, which are not within the scope of regulations on responsibility for recycling.

1.17. We produce lubricating oil for sale to automobile and motorcycle manufacturers. Products are labelled with the brand names of the automobile and motorcycle manufacturers. Shall our company or automobile and motorcycle manufacturers (our customers) be responsible for recycling?

Answer: If the manufacturer of automobiles and motorbikes orders your company to manufacture, and they label their brands on lubricating oil products and put on the market (for sale, gift, promotion, etc.), such manufacturer is responsible for recycling.

1.18. Is it necessary to carry out the responsibility for recycling for goods produced or imported in the previous year but still in stock and not yet put on the market?

Answer: For domestically produced products, only the quantity actually brought to the market has to be declared, not the quantity kept in stock. For imported products, the registration will be based on the number of customs declarations.

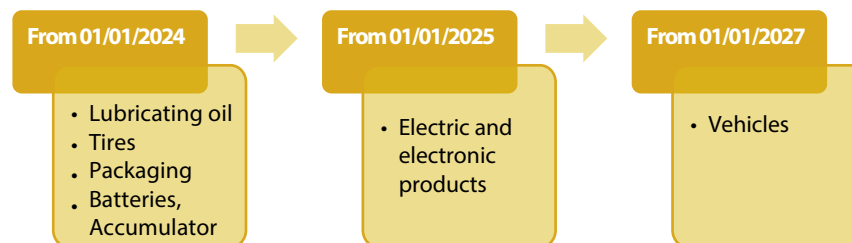


2 Q&A ON REQUIREMENTS AND METHODS FOR FULFILLING RECYCLING RESPONSIBILITY



2.1. When does the roadmap for fulfilling responsibility for recycling products and packaging start?

Answer: The roadmap for fulfilling responsibility for recycling products and packaging is as follows:



2.2. What is the mandatory recycling rate?

Answer: According to Article 78 in [Decree 08](#), "Mandatory recycling rate is the ratio of the minimum weight of a product or packaging that must be recycled according to the mandatory recycling specifications 3 to the total weight of a product or packaging manufactured, put on the market, and imported in the year in which the responsibility is fulfilled."

In principle, the mandatory recycling rate of each type of product or packaging shall be determined based on its life cycle, disposal rate and collection rate, national recycling target, environmental protection requirements, and socio-economic conditions from time to time. The



mandatory recycling rate for each type of product or packaging in the first 03 years is specified in Column 4 of Appendix XXII of [Decree 08](#).

The mandatory recycling rate for each type of product or packaging after the first 03 years of application as specified shall be adjusted by the Prime Minister and promulgated before September 30 of the last year of the 03-year cycle to be applied in the next 03-year cycle.

2.3. What are the mandatory recycling specifications?

Answer: The mandatory recycling specifications are required recycling methods accompanied by minimum requirements for the volume of materials and fuel recovered for product and packaging recycling. The mandatory recycling specification for each type of product and packaging is specified in Column 5 of Appendix XXII of [Decree 08](#).

2.4. Is it acceptable for enterprises to collect paper packaging and send it abroad for recycling into pulp or other paper products? Or enterprises are forced to organize recycling in Vietnam?

Answer: According to the mandatory recycling specifications specified in Appendix XXII of [Decree 08](#), the recycling must be carried out in Vietnam; exportation of products and packaging for recycling is not allowed.

2.5. Is non-recyclable packaging burned for energy (e.g. generating electricity) considered a way of recycling?

Answer: Waste-to-Energy is not considered an authorized recycling solution in the recycling specifications.

2.6. What is “Failure to fulfill recycling responsibility”?

Answer: Failure to fulfill the recycling responsibility is to fail to meet the mandatory recycling rate or to fail to comply with the mandatory recycling specifications as specified in [Decree 08](#).

2.7. Using waste oil for fuel purposes is considered recycling or not?

Answer: If the establishment reuses its waste oil, and the use of this waste oil has been authorized in the environmental permit (or equivalent), it is permitted.

The following cases are not considered recycling and are not allowed: burning waste oil or using untreated waste oil as fuel and using waste oil without the appropriate permits.



2.8. What methods for fulfilling recycling responsibility shall producers and importers select?

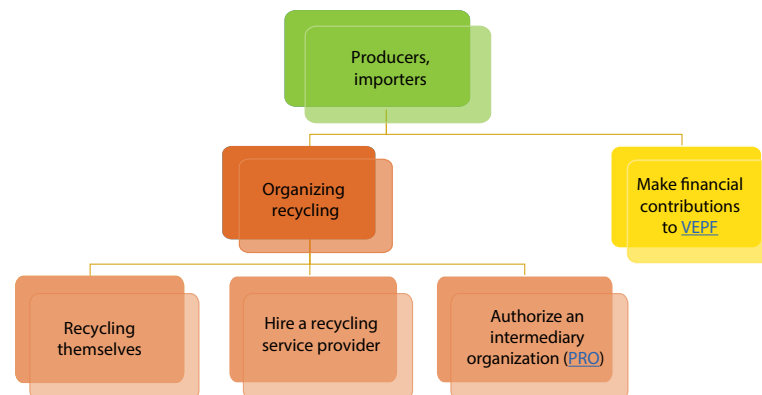
Answer: Regulations require that producers and importers shall select a suitable method for fulfilling their responsibility for recycling products and packaging. Producers and importers shall select the method “organizing recycling” or make financial contributions to the [VEPF](#) for supporting recycling specified in Article 54 of the [LEP 2020](#).

1. Producers/importers are allowed to carry out the recycling of their products or packaging by adopting one of the following methods:

- a) Carry out recycling themselves;
- b) Hire a recycling service provider to carry out recycling;
- c) Authorize an intermediary organization to organize the recycling (hereinafter referred to as “the authorized party”);
- d) A combination of the methods specified in points a, b, and c of this clause

2. The producer/importer opts to make financial contributions to the [Vietnam Environmental Protection Fund \(VEPF\)](#) to fulfil recycling responsibility is not required to adopt the recycling methods specified in case 1.

Methods for fulfilling recycling responsibility





2.9. What requirements do producers and importers need to meet in order to organize recycling?

Answer: If the producer/ importer wants to carry out recycling themselves or hire a recycling service provider to carry out recycling, such producer/ importer or the hired recycling service provider shall satisfy the environmental protection requirements as prescribed by law.

If the producer/ importer selects the method of authorizing an intermediary organization to organize the recycling, the authorized party shall satisfy the following requirements:

Requirements for authorized party (PRO)		
a. Have legal status and be established according to regulations of law	b. Not directly carry out recycling and not have proprietorial relation with any recycling service provider in connection with the authorized scope	c. Be authorized by at least 3 producers or importers to organize recycling

Ministry of Natural Resources and Environment shall publish a list of recyclers and authorized entities for producers and importers to make their selection. Producers and importers shall not hire any recycling service provider or authorized party that fails to satisfy the requirements prescribed by law.

2.10. Is it possible to recycle products and packaging of the same type of other producers and importers to achieve the mandatory recycling rate?

Answer. According to Clause 3, Article 78 of [Decree 08](#), producers, and importers are entitled to recycle products and packaging they produce/ import or to recycle products and packaging of the same type as specified in Column 3 of the Appendix XXII of [Decree 08](#), which are produced and imported by other producers and importers to achieve the mandatory recycling rate. The recycling of scrap imported as production materials shall not be included in the mandatory recycling rate applied to producers and importers.

Moreover, if any producer/ importer carries out recycling at a rate higher than the mandatory recycling rate, the difference shall be reserved and carried forward to subsequent years. Therefore, this regulation shall encourage and support producers and importers to recycle higher than the mandatory recycling rate.



2.11. According to Clause 3, Article 79 of [Decree 08](#), “The producer/ importer carrying out recycling themselves shall satisfy the environmental protection requirements as prescribed by law; shall not carry out recycling themselves in case of failure to satisfy the environmental protection requirements as prescribed by law”. What do enterprises have to do to prove that they meet the environmental protection requirements, or what license is required to carry out recycling themselves at their enterprises?

Answer: According to the regulation, MONRE shall publish a list of enterprises that satisfy the environmental protection requirements in recycling activities. Enterprises that wish to be in this list shall register with MONRE.

2.12. If contributions to the [VEPF](#) are important, while enterprises are not experienced enough to recycle by themselves and use other options such as authorizing an intermediary organization (although PRO has not been established yet, and the number of obligated enterprises are high), can we select several methods at the same time to achieve the mandatory recycling rate?

Answer: Producers and importers can select one or more methods of organizing recycling (recycling by themselves, hiring a recycling service

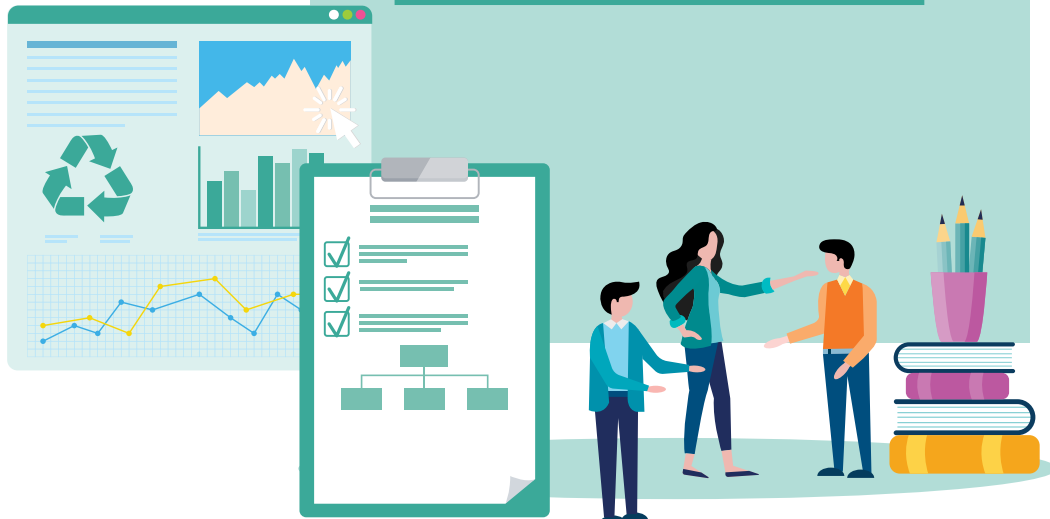
provider, authorizing an intermediary organization, or combining these methods). On the other hand, when selecting to make financial contributions to the [VEPF](#), producers and importers are not required to adopt the recycling methods specified in Clause 2 of Article 79 of [Decree 08](#).

2.13. Is Producer Responsibility Organization ([PRO](#)) just an intermediary and does PRO not have the function of collecting and recycling?

Answer: [PRO](#) is a unit authorized by producers and importers to perform recycling on their behalf. Therefore, [PRO](#) is considered an intermediary organization representing producers and importers. However, [PRO](#) shall not carry out general waste collection services (it only collects waste authorized by producers and importers) and shall not carry out the recycling. [PRO](#) should only be an intermediary due to concerns about the competition (taking advantage of market size to manipulate material flows) when there are too many producers and importers joining the [PRO](#).



3 Q&A ON REGISTRATION OF RECYCLING PLANS AND REPORTING OF RECYCLING RESULTS



3.1. How does the producer/ importer register their annual recycling plan and report recycling results?

Answer: Producers and importers that manufacture/ import products and packaging specified in the regulated list shall be responsible for registering annual recycling plan and reporting recycling results of the previous year to MONRE before March 31 every year. If authorized by producer/ importer, the authority party ([PRO](#)) shall do so on their behalf.

The recycling plan must be based on the weight of products and packaging put on the market in the previous year. The producer/ importer or authorized party shall take legal responsibility for the accuracy of the recycling plan registration information and recycling results reported. The Minister of Natural Resources and Environment shall promulgate templates on recycling plan registration¹ and recycling result report².

The producer/ importer opts to make financial contributions to the [VEPF](#) is not required to register their recycling plan and report their recycling results.

¹ Form O1. Registration of products and packaging recycling Plan (Appendix IX, [Circular 02/2022/TT-BTNMT](#))

² Form O2. Report on products and packaging recycling Results (Appendix IX, [Circular 02/2022/TT-BTNMT](#))



Information on the address to receive registration of recycling plans and reporting recycling results of products and packaging:

Ministry of Natural Resources and Environment

No 10 Ton That Thuyet Street, Nam Tu Liem District, Ha Noi.

3.2. How should the required information of products and packaging as stipulated in Article 86 of [Decree 08/2022/ND-CP](#) be provided? Specifically, through what means is this information to be communicated to the public? If producers do not have their own websites, is it possible to disclose relevant information on the EPR website?

Answer: The provision of product and packaging information is associated with putting products and packaging on the market. Therefore, enterprises shall carry out this responsibility through the information on the labels, instruction sheets, etc. attached to the products and packaging.

3.3. Who will issue EPR certificates for producers and importers?

Answer: [Decree 08](#) does not stipulate procedures for granting EPR certificates. If the producer/ importer fulfill their recycling responsibility

(whether through [PRO](#) or a hired recycler), the responsibility remains with them. It is the responsibility of the producer and the importer to report the fulfillment of their responsibilities.

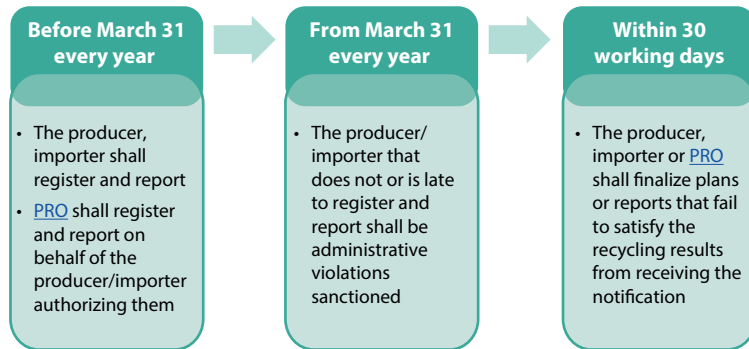
3.4. How will the law prescribe if there is a difference between the actual production or import volume and the registered recycling plan?

Answer: According to Clause 2, Article 80 of [Decree 08](#), if the actual weight of the manufactured product or packaging put on the market and imported is greater than that specified in the registered recycling plan, the producer/ importer must carry forward the difference to the following year's recycling plan; If the actual weight of the manufactured product or packaging put on the market and imported is less than that specified in the registered recycling plan, the producer/ importer is entitled to carry out recycling and report recycling results according to the actual weight of the manufactured product or packaging put on the market and imported.

Moreover, if the recycling plan or recycling result report is unsatisfactory, MONRE shall ask the producer/ importer or authorized party to complete the plan or report within 30 working days from receiving the notification.



Timeline for registration and reporting of recycling plans



3.5. How is the financial support for recycling products and packaging regulated?

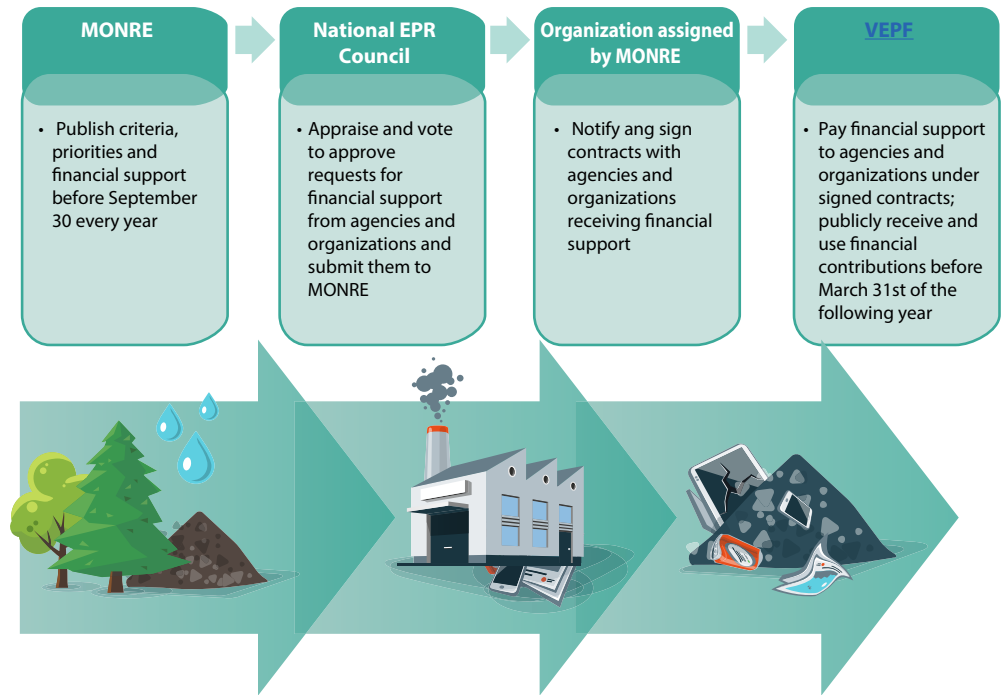
Answer: As prescribed in Article 81 of [Decree 08](#), financial contributions made to the [VEPF](#) shall be used to support the sorting, transport, recycling and treatment of the products and packaging listed and administrative costs in support of the fulfillment of recycling responsibility by producers and importers.

Agencies and organizations that wish to receive financial support for recycling activities shall prepare an application according to the form³

³ Form No 05. Request for financial support for recycling activities (Appendix IX, [Circular 02/2022/TT-BTNMT](#))

provided by MONRE and submit it to MONRE before October 30 every year for approval.

Procedure for financial support for recycling of products and packaging





4 Q&A ON FINANCIAL CONTRIBUTION AND MANAGEMENT FOR SUPPORTING RECYCLING

4.1. How are the financial contributions to the VEPF for supporting recycling determined?

Answer: According to Article 81 of [Decree 08](#), financial contributions made to VEPF for each type of product or packaging (F) shall be determined according to the formula:

$$F = R \times V \times F_s$$

where:

- F is the total amount of money payable by the producer/ importer to the VEPF for each type of product or packaging (unit: VND);
- R is the mandatory recycling rate for each type of product or packaging as specified in clause 1 Article 78 of this Decree (unit: %);
- V is the weight of the product or packaging manufactured, put on the market, and imported in the year in which the responsibility is fulfilled (unit: kg);
- F_s is a reasonable and valid norm of recycling cost for a unit of weight of the product or packaging, including costs of sorting, collecting, transporting, and recycling the product or packaging and administrative expenses in support of the fulfillment of the recycling responsibility by the producer/ importer (unit: VND/kg).

MONRE shall request the Prime Minister to impose F_s on each type of product and packaging and adjust F_s every 03 years.



4.2. Is it mandatory to make financial contributions to the VEPF for supporting recycling responsibility?

Answer: According to Article 54 of the LEP, making financial contributions to the VEPF for supporting recycling responsibility of producers and importers is one of the methods for fulfilling recycling responsibility of producers and importers, and it is not mandatory.

The producer/ importer does not select to make financial contributions to the VEPF, can select the method of organizing recycling, including carrying out recycling themselves, hiring a recycling service provider, or authorizing an intermediary organization to organize the recycling if the selected method is met the specified requirements.

4.3. Does the *F_s* consider the value/ revenue deduction from the sale of the recycled product? Or just the total cost of the stages: collection, transportation, sorting, treatment, recycling, etc.?

Answer: According to Article 81 of Decree 08, *F_s* is a reasonable and valid norm of recycling cost for a unit of weight of the product or packaging, including costs of sorting, collecting, transporting, and recycling the product or packaging and administrative expenses in support of the fulfillment of the recycling responsibility by the producer/importer (unit: VND/kg). Therefore, *F_s* calculates the sum of related costs as specified above.

4.4. Do financial contributions to the VEPF specified in Decree 08 include the collection fee?

Answer: Financial contributions shall include the collection fee, more concretely, *F_s* is a reasonable and valid norm of recycling cost for a unit of weight of the product or packaging, including costs of sorting, collecting, transporting, and recycling the product or packaging and administrative expenses in support of the fulfillment of the recycling responsibility by the producer/ importer (unit: VND/kg).

4.5. How is the procedure of making financial contributions to the Vietnam Environmental Protection Fund?

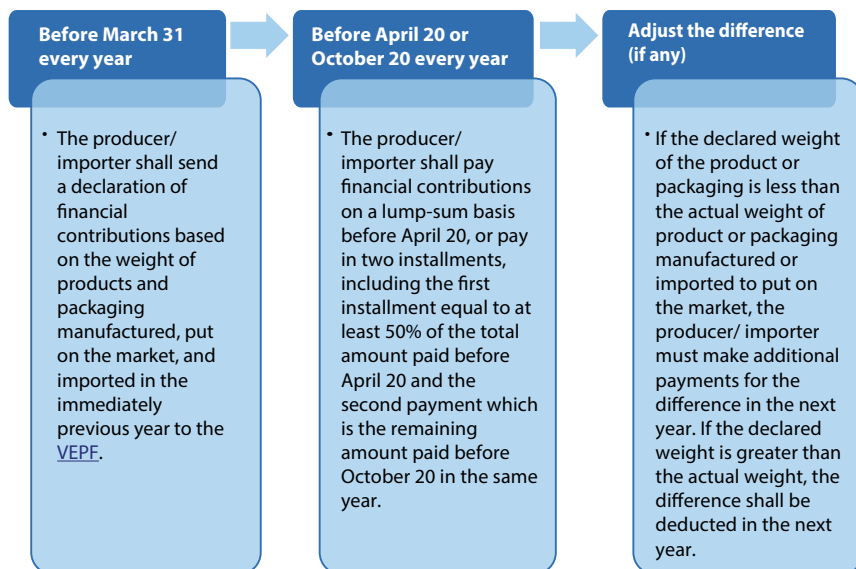
Answer: Financial contributions by the producer/ importer to the VEPF shall be made as follows:

Every producer/ importer shall declare themselves and send a declaration of financial contributions using the form provided by MONRE to the VEPF before March 31 every year. The declaration of financial contributions shall rely on the weight of products or packaging manufactured, put on the market, and imported in the previous year. Before April 20, the producer/ importer shall pay financial contributions on a lumpsum basis to the VEPF or select to pay financial contributions in two installments, including the first installment equal to at least 50% of the total amount paid before April 20 and the second installment which is the remaining amount paid before October 20 in the same year.



If the declared weight of the product or packaging is less than the actual weight of the product or packaging manufactured, put on the market, imported, the producer/ importer must make additional payments for the difference in the next year. If the product or packaging's declared weight is greater than the actual weight of the product or packaging manufactured, put on the market or imported, the difference shall be deducted in the next year.

Procedures for making financial contributions to the [VEPF](#)



4.6. Which address and bank account do enterprises send their declaration of financial contributions for supporting recycling activities?

Answer: Organizations and individuals send a declaration of financial contributions for supporting recycling to the [VEPF](#) according to the following information:

Information on the address to receive the declaration of financial contributions for supporting recycling activities:

Viet Nam Environmental Protection Fund, No. 85 Nguyen Chi Thanh Street, Dong Da District, Ha Noi.

Account information for receiving financial contributions to support recycling activities:

Account Name: Vietnam Environmental Protection Fund;

Account Number: 202266999;

Vietnam International Commercial Joint Stock Bank (Dong Da branch);

Content of money transfer: clearly state the name of the producer/ importer and tax code.



4.7. If lubricants enterprises pay financial contributions to the VEPF, will they receive recycled lubricants?

Answer: According to Article 54 of the [Law on Environmental Protection](#), paying financial contributions is an option for enterprises when they cannot organize recycling. If lubricant enterprises select to pay financial contributions, they do not receive recycled lubricants.

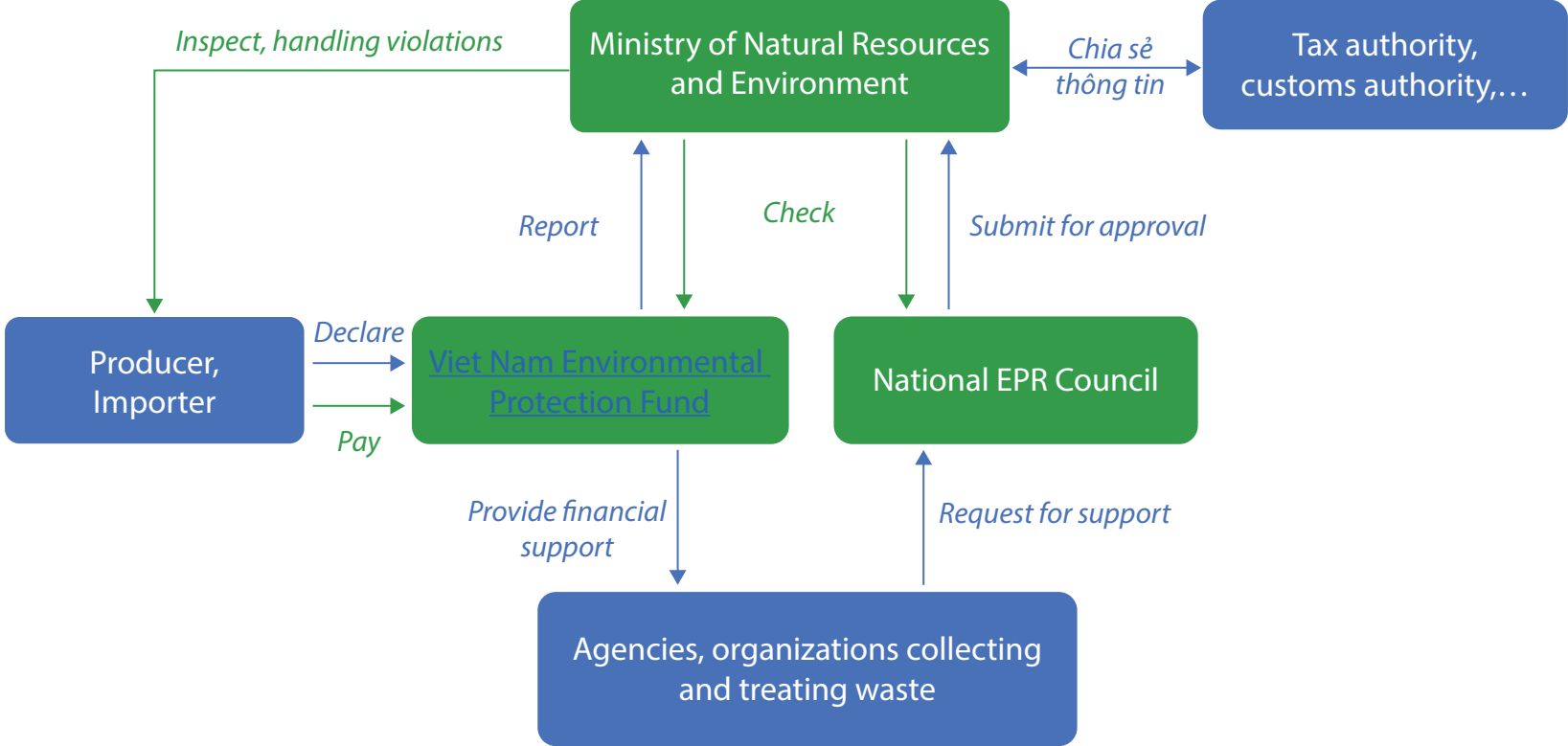
4.8. If making financial contributions to the Environmental Protection Fund, on March 31, 2025, for example, will producers/importers have to pay accordingly for the actual output put on the market of 2024 or for the registered output of 2025? And if they pay for the 2025 output, will the balance automatically be transferred to 2026 (and will be deducted when they make financial contribution to the Fund in 2026) or do they have to declare new output when registering for the 2026 plan?

Answer: For example, in 2025, producer/ importer declare based on the products put on the market in 2024 and make payment for 2025 according to this registered information.

If the actual products put on the market in 2025 is higher than the registered amount, the paid amount will be deducted in 2026.



MODULE OF WASTE TREATMENT RESPONSIBILITY SYSTEM



PROCEDURES AND TIMELINE

Procedures	Timeline
The Prime Minister shall decide to adjust and promulgate levels of financial contributions to the VEPF for supporting waste treatment activities	Every 05 years
The producer/ importer shall themselves declare and send a declaration of financial contributions for waste treatment support to the VEPF	Before March 31every year
The producer, importer shall pay financial contributions for waste treatment support to the VEPF	Before April 20(lump-sum basis) or October 20 (two installments)
MONRE shall publish criteria, priorities and financial support as proposed by the National EPR Council and submitting requests for financial support	Before September 30every year
Agencies and organizations that wish to receive financial support for waste treatment activities shall prepare an application and submit it to MONRE for approval	Before October 30every year
VEPF shall publish information related to the received and used financial contributions for supporting waste treatment activities	Before March 31of the following year



1 Q&A ON DETERMINATION OF RESPONSIBILITY FOR WASTE TREATMENT OF PRODUCERS AND IMPORTERS



1.1. What kinds of products and packaging shall organizations and individuals fulfill their responsibility for waste treatment?

Answer: Organizations and individuals that manufacture/ import the following products and packaging shall fulfill their responsibility for waste treatment: (1) Packaging of pesticides/ plant protection products; (2) Single-use batteries of all kinds; (3) Single-use napkins, diapers, tampons, and wet wipes; (4) Chewing gum; (5) Tobacco; (6) Products with synthetic resins including i) Single-use trays, bowls, chopsticks, glasses, cups, knives, scissors, chopsticks, spoons, forks, straws, stirrers, containers, and food wraps; ii) Balloons, duct tapes, ear buds, toothpicks; single-use toothbrushes; single-use toothpastes; single-use shampoo and conditioner; single-use razors; iii) Clothes of all kinds and accessories; iv) Leather goods, bags, shoes and sandals of all kinds; v) Toys of all kinds; vi) Furniture of all kinds; vii) Building materials of all kinds; viii) Non-biodegradable plastic bags with dimensions smaller than 50cm x 50cm and its per film thinner than 50 µm.

Note: organizations and individuals that manufacture/ import the above products and packaging are not required to fulfill their waste treatment responsibility if they: (1) manufacture products and packaging for exportation; (2) temporarily import; (3) manufacture/ import for research, learning or testing purposes; (4) producers having revenue from the sale of goods and provision of services of the previous year not exceeding 30 billion VNDs; (5) Importers having a total value of imports (according to customs value) of the previous year not exceeding 20 billion VNDs.



For more information about products and packaging, see Column 2 in Appendix XXIII of [Decree 08](#).

1.2. If our company processes products and goods that are subject to the responsibility of waste treatment for other companies, do we have to carry out the responsibility for waste treatment?

Answer: Enterprises that process products and packaging for other enterprises (according to regulations on processing goods and products) are not required to fulfill waste treatment responsibility. According to environmental regulations, only organizations and individuals that produce and put on the market or import products and packaging in the list of mandatory treatment items are required to fulfill responsibility for waste treatment (exclude some cases that are not regulated by law).

1.3. If our company buys single-use plastic spoons and straws to attach to our products to put on the market, shall our company fulfill responsibility for treating the waste of these plastic spoons and straws?

Answer: Organizations and individuals that produce/ import and sell single-use plastic straws and spoons to your company, shall fulfill responsibility for waste treatment of single-use plastic straws and spoons. In this case, your company shall not fulfill waste treatment responsibility.

1.4. Our company produces products and packaging for exportation. Shall our company fulfill responsibility for waste treatment?

Answer. Responsibility for waste treatment of producers and importers shall be applied to the quantity of products and packaging produced and put on the Vietnam's market or imported (cleared) into the Vietnam's market. It is not applied to exported products and packaging. Therefore, your company shall not fulfill responsibility for waste treatment of exported products and packaging.

However, it is necessary to avoid confusion between responsibility for waste treatment of products and packaging after disposal by consumers, and responsibility for waste management and treatment (wastewater, exhaust gas, etc.) in the production. These are different responsibilities of producers and importers.

1.5. Are producers of nursery bags responsible for fulfilling responsibility for waste treatment?

Answer. If nursery bags contain synthetic resins and they are non-biodegradable plastic bags with dimensions smaller than 50cm x 50cm and its per film thinner than 50 µm, the producer is responsible for fulfilling waste treatment responsibility, except they (1) manufacture products and packaging for exportation; (2) temporarily import; (3) manufacture/ import for research, learning or testing purposes; and except (4) their revenue from the sale of goods and provision of services of the previous year are not exceeding 30 billion VND;



1.6. It is necessary to determine entities responsible for fulfilling waste treatment responsibility based on the revenue and imports value of the previous year . How is the revenue and import value calculated?

Answer: In order to determine the entity responsible for fulfilling waste treatment responsibility, we base on the enterprise's total revenue from the sale of goods and provision of services of the previous year (in other words, the enterprise's total revenue of the previous year is more than 30 billion VND). It is not only the revenue of products that is subject to waste treatment responsibility.

Similarly, we base on the total value of imports (according to customs value) of all goods and products imported by the enterprise in the previous year is more than 20 billion VND). It is not only the value of imported products that is subject to waste treatment responsibility.

1.7. Our company imports raw materials or ingredients for production of plant protection chemicals, which are contained in large containers and bags, that will be used for mixing, packaging, and putting on the market. Are those containers or bags subject to waste treatment responsibility if they are imported?

Answer: Containers and bags containing raw materials or ingredients for production of plant protection chemicals are not subject to the

responsibility for waste treatment. The responsibility for waste treatment is applied to organizations and individuals manufacturing or importing packaging that contains plant protection chemicals with the shape, size and volume as prescribed in Appendix XXIII of [Decree No. 08/2022/ND-CP](#) dated January 10, 2022 of the Government.

1.8. If our enterprise produces and imports packaging for pesticides manufacturing and packaging companies, do we have to fulfill waste treatment responsibility?

Answer: If the packaging of pesticides is consumer packaging, it shall be subject to waste treatment responsibility. Companies manufacturing/ importing packaging (not consumer packaging) are not responsible for fulfilling responsibility for waste treatment.

1.9. Company A produces, packs, and sells pesticides/ plant protection products. Company B is the supplier of packaging for Company A. Which company shall be responsible for paying financial contributions for supporting waste treatment to the [VEPF](#)?

Answer: According to the law, consumer packaging is subject to waste treatment responsibility. Therefore, the company producing/ importing and putting packaging of pesticides on the market shall pay financial contributions for supporting waste treatment. In this case, Company A shall pay financial contributions for supporting waste treatment.



1.10. Manufacturer/ importer of some products and goods with synthetic resin shall fulfill responsibility for waste treatment. What is synthetic resin?

Answer: Synthetic resin is a term used to refer to plastic products produced from petrochemical products (in other words, plastic from chemical reactions). Therefore, companies that manufacture/import products and goods with synthetic resin (partially or completely) are subject to responsibility for waste treatment.

1.11. Producer of diapers, napkins, tampons, and wet wipes packed in plastic packaging shall fulfill the responsibility for waste treatment for diapers, napkins, tampons, and wet wipes. Shall these companies fulfill responsibility for recycling the primary packaging of diapers, tampons, and wet wipes?

Answer: The law stipulates that producers and importers of diapers, napkins, tampons, and wet wipes shall fulfill responsibility for waste treatment. Primary packaging of these products is not subject to recycling responsibility.

1.12. Manufacturers/ importer of building materials that contain synthetic resin shall be responsible for waste treatment. What are building materials?

Answer: Building materials are products and goods used to create construction works, except for electrical equipment and technological equipment (Clause 1, Article 3 of Decree No. 09/2021/ND-CP dated February 9, 2021 of the Government on the management of construction materials).

1.13. Do companies that produce diapers, napkins, tampons, and wet wipes for exportation and domestic sale only declare the products sold domestically and fulfill recycling for waste treatment of these products, excluding export products?

Answer: Exactly. Producers of diapers, napkins, tampons, and wet wipes for domestic market shall fulfill responsibility for waste treatment by making financial contributions to the [VEPF](#) for supporting waste treatment activities. If diapers, napkins, tampons, and wet wipes are produced and exported, producers are not required to fulfill waste treatment responsibility.



2 Q&A ON REQUIREMENTS AND METHOD FOR FULFILLING RESPONSIBILITY FOR WASTE TREATMENT



2.1. How are methods for fulfilling responsibility for waste collection and treatment regulated?

Answer: According to Article 55 of the [Law on Environmental Protection](#), organizations and individuals responsible for collecting and waste treatment shall make financial contributions to the [VEPF](#) to support waste treatment activities.

Therefore, unlike the entities required to fulfill recycling responsibility who can select methods for fulfilling recycling, entities required to fulfill responsibility for waste treatment shall only make financial contributions to the [VEPF](#) to fulfill this responsibility.

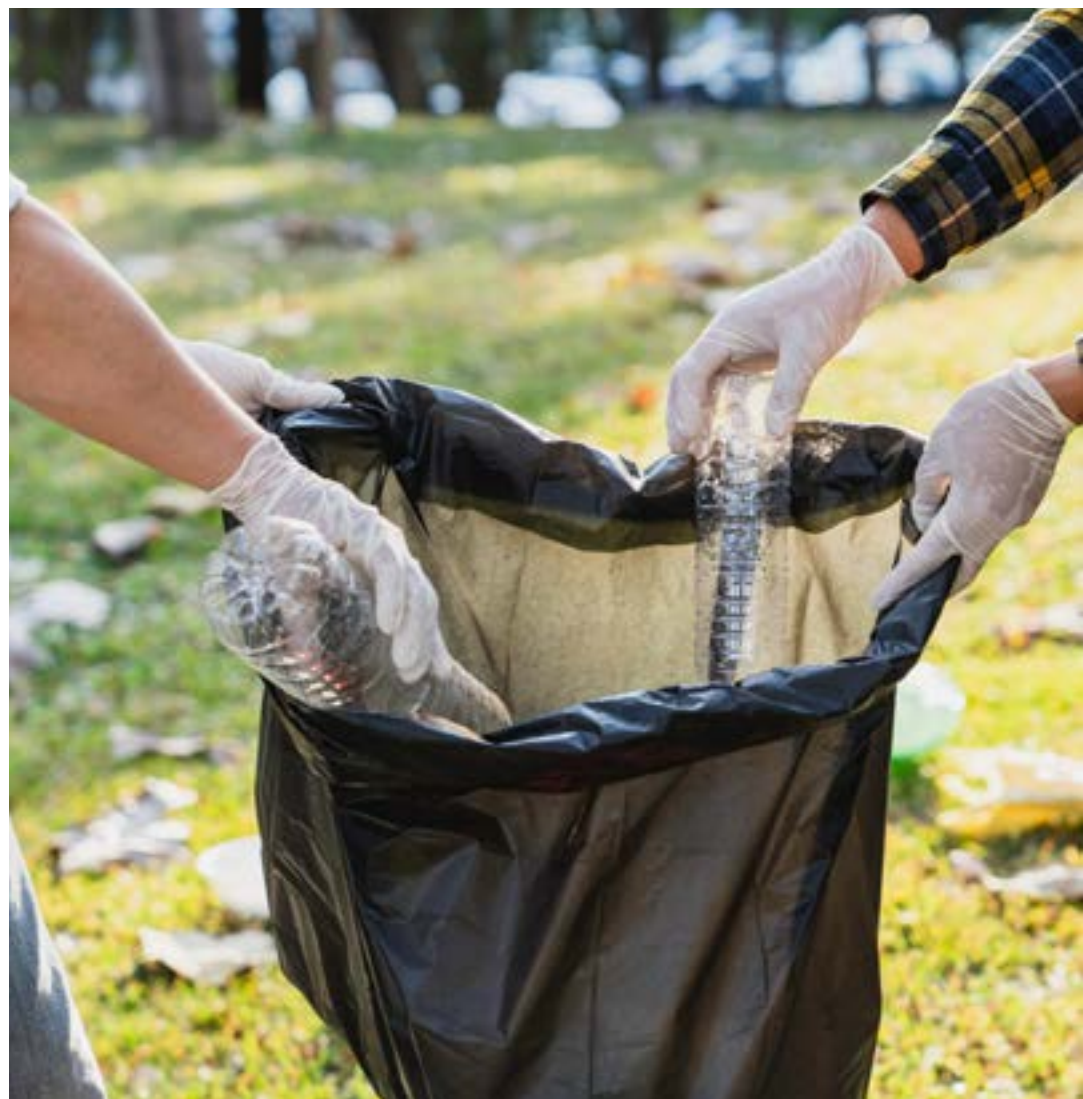
2.2. Our company manufactures and sells plant protection chemicals, by importing raw materials from abroad or buying them from domestic sellers and then we conduct the mixing and production of chemicals by ourselves. Every year, our company hires an operator to treat hazardous waste such as hazardous solid and soft packaging, etc. So, for the registered amount of waste treatment responsibility for pesticide packaging, will it be excerpted for any amount that is already handled by hazardous waste operators we hire?

Answer: The import of plant protection chemical materials or the import of plastic materials for packaging production of pesticides is not subject to the waste treatment responsibility of the producer or importer and is



not subject to regulations on waste treatment responsibility of producers and importers. Enterprises producing and importing pesticides are responsible for registration and making payment for the treatment of the pesticides packaging to the [Vietnam Environmental Protection Fund](#) according to regulations.

Responsibility for hazardous waste treatment (including wastewater, emissions, solid waste such as solid and soft packaging) during the production and packaging of plant protection chemicals is the responsibility for environmental pollution treatment; this responsibility is different from the treatment responsibility of certain waste of products and packaging after disposal by consumers (extended producer responsibility). These are two differentiated responsibilities, so the hazardous waste treatment part during the production and packaging of pesticides is not exempted from the waste treatment responsibilities of producers and importers.





3 Q&A ON FINANCIAL CONTRIBUTIONS AND MANAGEMENT FOR SUPPORTING WASTE TREATMENT



3.1. How are the levels of financial contributions to the [VEPF](#) for supporting waste treatment of products and packaging?

Answer: Financial contributions of producers and importers for supporting waste collection and treatment shall depend on the type of products, packaging, size, material, capacity, etc.

- Packaging of pesticides/ plant protection products: (1) plastic bottles and boxes: less than 500ml: 50 VND/ piece; 500 ml or more: 100 VND/ piece; (2) plastic bags and packages: less than 100g: 20 VND/ piece; from 100g to less than 500g: 50 VND/ piece; 500g or more: 100 VND/ piece; (3) glass bottles and jars: less than 500ml: 150 VND/ piece; 500ml or more: 250 VND/ piece; (4) metal bottles, jars and boxes: less than 500ml: 150 VND/ piece; 500ml or more: 250 VND/ piece.
- Single-use batteries of all kinds: 01% of revenue from product in case of production or 01% of import value of product in case of import.
- Single-use napkins, diapers, tampons, and wet wipes: 01 % of revenue from product in case of production or 01% of import value of product in case of import
- Chewing gum: 01 % of revenue from product in case of production or 01% of import value of product in case of import



- Tobacco: 60 VND/ 20 cigarettes.
- Products with synthetic resins, including i) Single-use trays, bowls, chopsticks, glasses, cups, knives, scissors, chopsticks, spoons, forks, straws, stirrers, containers, and food wraps; ii) Balloons, duct tapes, ear buds, toothpicks; single-use toothbrushes; single-use toothpastes; single-use shampoo and conditioner; single-use razors; iii) Clothes of all kinds and accessories; iv) Leather goods, bags, shoes and sandals of all kinds; v) Toys of all kinds; vi) Furniture of all kinds; vii) Building materials of all kinds; viii) Non-biodegradable plastic bags with dimensions smaller than 50cm x 50cm and its per film thinner than 50 µm.): 1.500 VND/ 01 kg of plastics used.

3.2. How can we declare and pay financial support for waste treatment when no data on revenue and import value in 2022 is available?

Answer: According to the law, the declaration of financial contributions for waste treatment support shall rely on the weight of products and packaging manufactured, put on the market, and imported in the previous year. In 2022, producers and importers shall use the revenue and weight of products and packaging produced, put on the market, or imported in 2021 to declare and pay financial contributions to the [VEPF](#).

3.3. How many declaration forms of financial contributions for waste treatment support and where are they regulated? Is there any department to guide and support declaration?

Answer: There are 04 declaration forms for 06 groups of products and packaging including (1) Declaration form for producers and importers of pesticides/ plant protection products; (2) Declaration form for producers and importers of single-use batteries; single-use napkins, tampons, diapers, and wet wipes; chewing gum; (3) Declaration form for producers and importers of tobacco; (4) Declaration form for producers and importers of products with synthetic resins. These forms are regulated in Form No. 4, Appendix IX enclosed with [Circular No. 02/2022/TT-BTNMT](#) dated January 10, 2022 of the Minister of Natural Resources and Environment regulating the details of some articles in the [Law on Environmental Protection](#).



3.4. What are the procedures for making financial contributions to the VEPF?

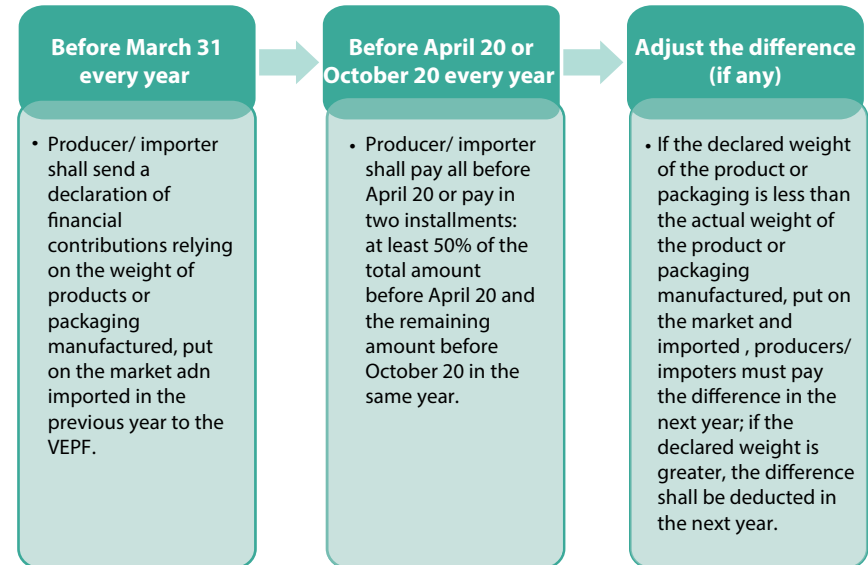
Answer: Procedures for making financial contributions to the [VEPF](#) for waste treatment support is specified as follows:

Every producer/ importer shall themselves declares and sends a declaration of financial contributions for waste treatment support made using the form provided by MONRE to the [VEPF](#) before March 31 every year. The declaration of financial contributions for waste treatment support shall rely on the weight of products or packaging manufactured, put on the market, and imported in the immediately previous year.

Before April 20, the producer/ importer shall pay financial contributions for waste treatment support on a lump-sum basis to the [VEPF](#) or select to pay financial contributions in two installments: at least 50% of the total amount before April 20 and the remaining amount before October 20 in the same year.

If the declared weight of the product or packaging is less than the actual weight of the product or packaging manufactured, put on the market and imported must make payments for the difference in the next year; if the declared weight of the product or packaging is greater than the actual weight of the product or packaging manufactured, put on the market or imported, the payments for the difference in the next year shall deduct.

Procedures for making financial contributions to the [VEPF](#)





3.5. Every year, in collaboration with local authorities, we organize a campaign for waste collection, disposal and treatment. Can we deduct this amount when making financial contributions for supporting waste treatment?

Answer: These are two different things, so one cannot be replaced for the other. The implementation of a program for waste collection and treatment in the environment is voluntary, while waste treatment responsibility of producers and importers is mandatory for the production and import of certain products and packaging. Waste collection and treatment activities of your company can be supported by the financial contributions for supporting waste treatment of producers and importers if they meet the requirements as prescribed by law.

3.6. In Form No. 8 (Circular 02/2022/TT-BTNMT), the financial contribution for only some products (diapers, tampons, etc.) is calculated by the percentage of imported value, the financial contribution for the rest is calculated by the weight of plastic used. However, this form requires declaration of the import value of all goods and products. Please explain more about the requirement to declare the import value of all goods in Form No. 8?

Answer: The declaration of all products and goods is necessary to ensure that producers and importers declare correctly and sufficiently products

and packaging that are subject to treatment responsibility. Information declared by enterprises is needed for the inspection and supervision of the implementation of producers and importers responsibility and to ensure publicity, transparency and equality among producers and importers. The Ministry of Natural Resources and Environment does not use the declared information of enterprises for other purposes.

3.7. What is the deadline for submitting the declaration and paying financial contributions for supporting waste treatment to the [VEPF](#)? How would the payment be made?

Answer: According to the law, the deadline for submitting the declaration of financial contributions is March 31 every year. For 2022, producers and importers responsible for waste treatment responsibility shall submit the declaration to the [VEPF](#) by March 31, 2022.

The deadline for paying financial contributions on a lump-sum basis is April 20 every year. If the producer/ importer selects to pay in two installments, such producer/ importer shall pay at least 50% of the total amount before April 20 every year and pay the remaining amount before October 20 every year.



Note: If producers and importers fail to submit the declaration and pay money, or submit and pay late, they shall be administratively sanctioned.

Information on the address to receive the declaration of financial contributions for supporting waste treatment activities:

[Viet Nam Environmental Protection Fund](#)

No. 85 Nguyen Chi Thanh Street, Dong Da District, Ha Noi.

Account information for receiving financial contributions to support waste treatment:

Account Name: Vietnam Environmental Protection Fund;

Account Number: 202266888;

Vietnam International Commercial Joint Stock Bank (Dong Da branch);

Content of money transfer: clearly state the name of the producer/ importer and tax code.

3.8. Under current regulations, excise tax is calculated as follows: Excise Tax = selling price (exclusive of VAT) – environmental taxes / 1+ excise tax rate. So is contribution fee to the [Vietnam Environment Protection Fund \(VEPF\)](#) deducted from the excise tax calculation above?

Answer: Financial contributions to the [VEPF](#) are not taxes, fees or charges. Therefore, they are not deducted from the excise tax calculation price.

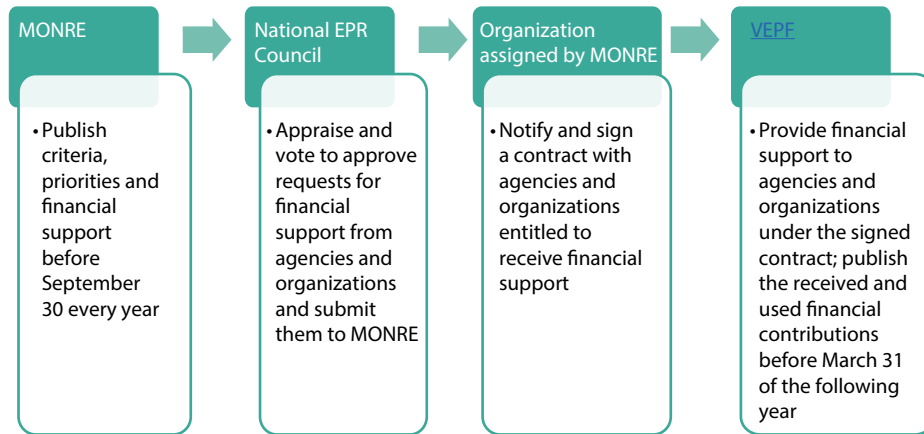
3.9. How is the support for waste treatment regulated?

Answer: Agencies and organizations that wish to receive financial support for waste treatment activities shall prepare an application according to the form⁴ provided by MONRE and submit it to MONRE before October 30 every year for approval.

⁴ Form No. 06. Request for financial support for waste treatment (Appendix IX, [Circular 02/2022/TT-BTNMT](#))



Procedures for supporting waste treatment activities



3.10. Who can receive financial support from [VEPF](#) for fulfilling waste treatment activities?

Answer: Agencies and organizations that wish to receive financial support for collecting and waste treatment shall submit an application to MONRE for consideration and approval. The following activities are considered and supported: (1) collection, transport and treatment of domestic solid waste generated by households and individuals; (2) research and development of technology, techniques and initiatives for domestic solid waste treatment; (3) collection, transport and treatment of packaging of pesticides/ plant protection products.

3.11. Is the financial support for waste treatment environmental tax and fee? How is it managed and used?

Answer: Financial contributions for supporting waste treatment are not environmental taxes or fees. Environmental taxes and fees are state budget revenues, used for different purposes and adjusted by the law on taxes and fees. Financial contributions for supporting waste treatment of producers and importers are non-state budget funds and used for supporting waste collection and treatment, not used for other purposes.

Financial contributions for supporting waste treatment shall be used for supporting the following activities: (1) collection, transport, and treatment of domestic solid waste generated by households and individuals; (2) research and development of technology, techniques, and initiatives for domestic waste treatment; (3) collection, transport, treatment of packaging of pesticides/ plant protection products. Agencies and organizations having the above activities can apply for consideration and financial support approval. The management and use of financial contributions for supporting waste treatment of producers and importers must be managed and used in a public and transparent manner for their intended purposes, and decided and supervised by the National EPR Council, in which representatives of producers and importers.



APPENDIX

APPENDIX 1. SUMMARY OF LEGAL PROVISIONS ON RECYCLING RESPONSIBILITY OF PRODUCERS AND IMPORTERS

Responsibility for recycling products and packaging of producers and importers is specified in Article 54 of the [Law on Environmental Protection](#), and it is detailed in the Government's [Decree No. 08/2022/ND-CP](#) dated January 10, 2022 (Section 1, Chapter VI, Article 86 and Appendix XXII), and in [Circular No. 02/2022/TT-BTNMT](#) dated January 10, 2022 of the Minister of Natural Resources and Environment (Clause 1, 2, 3 of Article 78 and Clause 1, 2, 3 of Article 79 and Form 01, 02, 03 in the Appendix IX).

1. Entities and roadmap for fulfilling recycling responsibility

1.1. Organizations and individuals manufacturing/ importing the following products and packaging to put on Vietnam's market shall fulfill their responsibility for recycling according to the mandatory recycling rates and specifications including:

o **Some products:**

- (1) Accumulator (Lead-acid batteries and other battery types) and Batteries (Rechargeable batteries, batteries of all kinds used in vehicles, batteries of all kinds used in electrical and electronic equipment) - Roadmap: from January 01, 2024.
- (2) Lubricating oil for engines - Roadmap: from January 01, 2024.
- (3) Tires and tubes of all kinds - Roadmap: from January 01, 2024.
- (4) Electric - Electronics: refrigerators, freezers, equipment which automatically delivers cold products, vending machines; fixed and portable air conditioners; tablet, laptops, notebooks; televisions, monitors and other types of screens; compact lamps; fluorescent lamps; electric stoves, induction cookers, infrared cookers, ovens, microwave ovens; washing machines, dryers; cameras (including flash), video recorders; audio equipment (speakers, amplifiers); personal computers; printers, photocopiers; mobile phones; photovoltaic panels - Roadmap: from January 01, 2025.
- (5) Vehicles: Two-wheeled motorcycles; three-wheeled motorcycles; Mopeds including electrically propelled mopeds and bicycles; Passenger Motor vehicles (up to 09 seats); Passenger Motor vehicles (more than 09 seats); Commercial vehicles of all kinds; self-propelled construction vehicles and machines of all kinds - Roadmap: from January 01, 2027.

- o **Some packaging** (consumer packaging: including primary packaging and secondary packaging) of products and goods:
 - 1) Food prescribed by regulations of the law on food safety;
 - 2) Cosmetics prescribed by regulations of the law on conditions for cosmetics manufacturing;
 - 3) Medicine prescribed by regulations of the law on pharmacy;
 - 4) Fertilizers, feeds, and veterinary drugs prescribed by regulations of the law on fertilizers, feeds, and veterinary drugs;
 - 5) Detergents and preparations for domestic, agricultural, and medical use;
 - 6) Cement.

Roadmap: from January 01, 2024.

Note: The above-mentioned packaging including Paper, carton, mixed paper; aluminum, iron and other metal; rigid PET; rigid HDPE, LDPE, PP, PS; rigid EPS; rigid PVC; other rigid plastic; mono-material flexible; multi-material flexible; glass, bottles, jars and containers.

1.2. Some cases that producers and importers are not required to fulfill their recycling responsibility:

- o Manufacture products and packaging for exportation;
- o Temporarily import;
- o Produce and import for research, learning, or testing purposes;
- o Producers having revenue from the sale of goods and provision of services of the previous year not exceeding 30 billion VND;
- o Importers having total value of imports (according to customs value) of the previous year not exceeding 20 billion VND.

[details in Clause 1, Article 54 of the [Law on Environmental Protection](#); Article 77 and Appendix XXII of the Government's [Decree No. 08/2022/ND-CP](#) dated January 10, 2022]

2. Mandatory recycling rates and specifications

2.1. Mandatory recycling rate is the ratio of the minimum weight of a product or packaging that must be recycled according to the mandatory recycling specifications 3 to the total weight of a product or packaging manufactured, put on the market, and imported in the year in which the responsibility is fulfilled. The mandatory recycling rate of each type of product or packaging shall be determined based on its life cycle, disposal rate and collection rate, national recycling target, environmental protection requirements, and socio-economic conditions from time to time.

The mandatory recycling rate shall be adjusted every 03 years progressively in order to meet the national recycling target and environmental protection requirements. The mandatory recycling rate shall be adjusted by the Prime Minister and promulgated before September 30 of the last year of the 03-year cycle to be applied in the next 03-year cycle.

Producers and importers are entitled to recycle products and packaging they produce/ import or to recycle products and packaging of the same type which are produced and imported by other producers and importers to achieve the mandatory recycling rate. The recycling of scrap imported as production materials shall not be included in the mandatory recycling rate applied to producers and importers. If any producer/importer carries out recycling at a rate higher than the mandatory recycling rate, the difference shall be reserved and carried forward to subsequent years.

2.2. The mandatory recycling specifications are selected recycling solutions accompanied by minimum requirements for the volume of materials and fuel recovered for product and packaging recycling. Producers and importers shall select one of the recycling methods in accordance with actual conditions.

[details in Clause 1, Article 54 of the [Law on Environmental Protection](#); Article 78 and Appendix XXII of the Government's [Decree No. 08/2022/ND-CP](#) dated January 10, 2022]

3. Methods for fulfilling recycling responsibility

3.1. Producers and importers shall select one of the methods for fulfilling their recycling responsibility: (1) organizing recycling and (2) make financial contributions to the [VEPF](#) for supporting recycling of products and packaging

o If the producer/importer selects the method "organizing recycling", such producer/importer shall decide to carry out recycling themselves by adopting one of the following methods:

- Carry out recycling themselves (shall satisfy the environmental protection requirements as prescribed by law);
- Hire a recycling service provider to carry out recycling (the recycling service provider shall satisfy the environmental protection requirements as prescribed by law – MONRE shall publish a list of the recycling service providers for producers and importers to make their selection; producers and importers shall not hire any recycling service provider that fails to satisfy the requirements as prescribed by law)
- Authorized an intermediary organization to organize the recycling (the authorized party shall:
 - (1) have legal status and be established according to the law;
 - (2) not directly carry out recycling and not have proprietorial relation with any recycling service provider in connection with the authorized scope;
 - (3) be authorized by at least 03 producers or importers to organize recycling - MONRE shall publish a list of the authorized parties for producers and importers to make their selection; producers and importers shall not hire any authorized party that fails to satisfy the requirements as prescribed by law);
- A combination of the methods.

Note: The producer, importer or authorized party shall register their annual recycling plan and report recycling results to MONRE (details in Section 4 below)

- If the producer/importer opts to make financial contributions to the VEPP for supporting recycling of products and packaging, they shall themselves declare and pay financial contributions (details in Section 5 below) and they are not required to register the recycling plan and report their recycling results.

[details in Clause 2, Article 54 of the [Law on Environmental Protection](#); Article 79 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022]

4. Registration of recycling plans and reporting of recycling results

4.1. Every producer and importer shall register their annual recycling plan and report recycling results of the previous year to MONRE before March 31 every year according to the following forms:

- [Form for registration of recycling plans of products and packaging;](#)
- [Form for reporting of recycling results of products and packaging.](#)

Note: If the recycling plan or recycling result report is unsatisfactory, MONRE shall notify the producer/importer or authorized party to complete the plan or report within 30 working days from receiving the notification.

4.2. If the actual weight of the manufactured product or packaging put on the market and imported is greater than that specified in the registered recycling plan, the producer/importer must carry forward the difference to the following year's recycling plan. If the actual weight of the manufactured product or packaging put on the market and imported is less than that specified in the registered recycling plan, the producer/importer is entitled to carry out recycling and report recycling results according to the actual weight of the manufactured product or packaging put on the market and imported.

[details in Clause 3, Article 54 of the [Law on Environmental Protection](#); Article 80 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022; Form No. 01 and 02, Appendix IX of the [Circular No. 02/2022/TT-BTNMT](#) dated January 10, 2022]

5. Making financial contributions for supporting recycling

5.1. The producer/importer opts to make financial contributions to the VEPF for supporting recycling shall pay financial contributions for supporting recycling of each type of product and packaging according to the formula:

$$F = R \times V \times F_s$$

F is the total amount of money payable by the producer/ importer to the VEPF for each type of product or packaging (unit: VND);

R is the mandatory recycling rate for each type of product or packaging as specified in clause 1 Article 78 of this Decree (unit: %);

V is the weight of the product or packaging manufactured, put on the market, and imported in the year in which the responsibility is fulfilled (unit: kg);

F_s is a reasonable and valid norm of recycling cost for a unit of weight of the product or packaging, including costs of classifying, collecting, transporting, and recycling the product or packaging and administrative expenses in support of the fulfillment of the recycling responsibility by the producer/importer (unit: VND/kg).

MONRE shall request the Prime Minister to impose F_s on each type of product and packaging and adjust F_s every 03 years.

5.2. Every producer/importer shall themselves declare and send a declaration of financial contributions to the [VEPF](#) before March 31 every year. The declaration of financial contributions shall rely on the weight of products or packaging manufactured, put on the market, and imported in the immediately previous year. The producer/importer or authorized party shall take legal responsibility for the information provided in the declaration.

5.3. Before April 20, the producer/importer shall pay financial contributions on a lump-sum basis to the [VEPF](#) or select to pay financial contributions in two installments, including the first installment equal to at least 50% of the total amount made before April 20 and the second installment which is the remaining amount made before October 20 in the same year.

Account information for receiving financial contributions to support recycling activities:

Account Name: [Vietnam Environmental Protection Fund](#)

Account Number: 202266999

Vietnam International Commercial Joint Stock Bank (Dong Da branch);

Content of money transfer: clearly state the name of the producer/ importer and tax code.

More information: MONRE is now researching, surveying, and developing the Prime Minister's Decision on regulating recycling cost norm for products and packaging, which is expected to be submitted to the Prime Minister for issuance in 2023 to promptly enter into force from January 01, 2024.

[details in Article 81 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022; Clause 4, Article 78; Clause 2, Clause 4, Article 79 and Form No. 4, Appendix IX of the [Circular No. 02/2022/TT-BTNMT](#) dated January 10, 2022]

6. Management and use of financial contributions for supporting recycling

6.1. Financial contributions of producers and importers for supporting recycling shall use to support classification, transport, recycling and treatment of products and packaging and administrative costs in support of fulfillment of recycling responsibility by producers and importers.

6.2. Financial support for recycling of products and packaging is prescribed as follows:

- Before September 30 every year, MONRE shall publish criteria, priorities, and financial support for recycling activities and recycling products in the next year as proposed by the National EPR Council;
- Agencies and organizations that wish to receive financial support shall prepare an application and submit it to MONRE before October 30 every year for approval;
- The National EPR Council shall appraise and vote to approve requests for financial support from agencies and organizations and submit them to MONRE;
- MONRE shall approve appraisal results and requests for financial support at the request of the National EPR Council;
- The organization assigned by MONRE to notify and sign a contract for the provision of financial support with agencies and organizations entitled to receive financial support;
- The [VEPF](#) shall provide financial support to agencies and organizations under the signed contract.

6.3. The receipt and use of financial contributions to the [VEPF](#) for supporting recycling must be received and used in a public and transparent manner and for their intended purposes. The [VEPF](#) shall report to MONRE and National EPR Council and publicly make the receipt and use of financial contributions for recycling support annually before March 31 of the following year.

More information: MONRE is now developing the Minister's Circular on regulating the Regulation on management and use of financial contributions to the VEPF for recycling support by producers and importers. This Circular will detail the management and use of financial contributions in an effective, public, transparent manner, right purposes and comply with the law.

[details in Clause 4, Article 54 of the [Law on Environmental Protection](#); Article 82 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022]

7. Making publicly information about products and packaging

The producers and importer shall make publicly available information about the products and packaging they produce and import, including ingredients, fuels, and materials; guidelines for classification, collection, reuse, recycling, and treatment thereof; risk warnings during the recycling, reuse, and treatment.

[details in Clause 1, Article 86 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022]

8. Penalties for violations

Producers and importers that do not implement or implement improperly or fully their recycling responsibilities as prescribed by law will be administratively penalized according to each specific violation. Fines can be up to 1 billion VND for violations of regulations on implementing the responsibility of recycling waste by producers and importers.

[details in Article 32 Decree No.45/2022/ND-CP dated July 7, 2022 of the Government on penalties for administrative offences in the field of environmental protection].

APPENDIX 2. SUMMARY OF LEGAL PROVISIONS ON RESPONSIBILITY OF PRODUCERS AND IMPORTERS FOR WASTE TREATMENT

Responsibility of producers and importers for waste treatment is specified in Article 55 of the [Law on Environmental Protection](#). Then, it is detailed in the Government's [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022 (Section 2, Chapter VI, Article 83 and Appendix XXIII) and in the [Circular No. 02/2022/TT-BTNMT](#) dated January 10, 2022 of the Minister of Natural Resources and Environment (Clause 4, Article 78 and Clause 2, Clause 4, Article 79 and Form No. 4, Appendix IX). This regulation has entered into force from January 01, 2022.

1. Entities for fulfilling responsibility for waste treatment

1.1. Organizations and individuals that manufacture/import products and packaging (consumer packaging – primary packaging) which contain toxic substances, difficultly recycle or cause a difficulty in collection and treatment shall make financial contributions for supporting waste treatment activities, including:

- (1) Packaging of pesticides/ plant protection products;
- (2) Single-use batteries of all kinds;
- (3) Single-use napkins, diapers, tampons, and wet wipes;
- (4) Chewing gum;
- (5) Tobacco;
- (6) Products with synthetic resins, including:
 - o Single-use trays, bowls, chopsticks, glasses, cups, knives, scissors, chopsticks, spoons, forks, straws, stirrers, containers, and food wraps;
 - o Balloons, duct tapes, ear buds, toothpicks; single-use toothbrushes; single-use toothpastes; single-use shampoo and conditioner; single-use razors;
 - o Clothes of all kinds and accessories;

- o Leather goods, bags, shoes and sandals of all kinds;
- o Toys of all kinds;
- o Furniture of all kinds;
- o Building materials of all kinds;
- o Non-biodegradable plastic bags with dimensions smaller than 50cm x 50cm and its per film thinner than 50 µm

1.2. Some cases that producers and importers are not required to fulfill their waste treatment responsibility:

- o Manufacture products and packaging for exportation;
- o Temporarily import;
- o Produce and import for research, learning, or testing purposes;
- o Producers having revenue from the sale of goods and provision of services of the previous year not exceeding 30 billion VND;
- o Importers having total value of imports (according to customs value) of the previous year not exceeding 20 billion VND.

[details in Clause 1, Article 55 of the [Law on Environmental Protection](#); Clause 1 and 2, Article 83 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022]

2. Financial contributions for supporting waste treatment

2.1. Financial contributions for supporting waste treatment is determined by weight or unit of products and packaging. Levels of financial contributions to waste treatment is regulated as follows:

- Packaging of pesticides/ plant protection products:

- (1) Plastic bottles and boxes: less than 500ml: 50 VND/piece; 500ml or more: 100 VND/piece;
- (2) Plastic bags and packages: less than 100g: 20 VND/piece; from 100g to less than 500g: 50 VND/piece; 500g or more: 100 VND/piece;
- (3) Glass bottles and jars: less than 500ml:150 VND/piece; 500ml or more: 250 VND/piece;

- (4) Metal bottles, jars and boxes: less than 500ml: 150 VND/piece; 500ml or more: 250 VND/piece.
- Single-use batteries of all kinds: 01 % of revenue from product in case of production or 01% of import value of product in case of import.
 - Single-use napkins, diapers, tampons, and wet wipes: 01 % of revenue from product in case of production or 01% of import value of product in case of import.
 - Chewing gum: 01 % of revenue from product in case of production or 01% of import value of product in case of import.
 - Tobacco: 60 VND/20 cigarettes.
 - Products with synthetic resins, including: i) Single-use trays, bowls, chopsticks, glasses, cups, knives, scissors, chopsticks, spoons, forks, straws, stirrers, containers, and food wraps; ii) Balloons, duct tapes, ear buds, toothpicks; single-use toothbrushes; single-use toothpastes; single-use shampoo and conditioner; single-use razors; iii) Clothes of all kinds and accessories; iv) Leather goods, bags, shoes and sandals of all kinds; v) Toys of all kinds; vi) Furniture of all kinds; vii) Building materials of all kinds; viii) Non-biodegradable plastic bags with dimensions smaller than 50cm x 50cm and its per film thinner than 50 µm): 1,500 VND/01 kg of plastics used.

2.2. Financial contributions for supporting waste treatment activities shall be adjusted every 05 years progressively by environmental protection requirements. The Prime Minister shall decide to adjust and introduce progressive levels of financial contributions at the MONRE's request.

[details in Clause 2, Article 55 of the [Law on Environment Protection](#); Clause 3, 4, 5, Article 83 and Appendix XXIII of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022]

3. Declaration and making financial contributions for supporting waste treatment

3.1. Every producer/importer shall themselves declare and send a declaration of financial contributions for waste treatment support to the [VEPF](#) (No. 85 Nguyen Chi Thanh Street, Dong Da District, Ha Noi) before March 31 every year. The declaration of financial contributions for waste treatment support shall rely on the weight of products or packaging manufactured, put on the market, and imported in the immediately previous year. The producer/importer shall take legal responsibility for the information provided in the declaration.

Forms of declarations of payment for supporting waste treatment including:

- o Declaration form for producers and importers of pesticides/ plant protection products
- o Declaration form for producers and importers of single-use batteries; single-use napkins, tampons, diapers, and wet wipes; chewing gum
- o Declaration form for producers and importers of tobacco
- o Declaration form for producers and importers of products with synthetic resins

If the declared weight of the product or packaging is less than the actual weight of the product or packaging manufactured, put on the market and imported, producer/ importer must pay the difference in the next year; if the declared weight of the product or packaging is greater than the actual weight of the product or packaging manufactured, put on the market or imported, the difference shall be deducted in the next year.

3.2. Before April 20, the producer/ importer shall pay financial contributions for waste treatment support to the [VEPF](#) in one installment or in two installments: at least 50% of the total amount before April 20 and the remaining amount before October 20 in the same year.

Account information for receiving financial contributions to support waste treatment:

Account Name: [Vietnam Environmental Protection Fund](#);

Account Number: 202266888;

Vietnam International Commercial Joint Stock Bank (Dong Da branch);

Content of money transfer: clearly state the name of the producer/ importer and tax code.

[details in Article 84 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022; Clause 4, Article 78, Appendix 4, Appendix IX and Clause 2, Clause 4, Article 79 of the [Circular No. 02/2022/TT-BTNMT](#) dated January 10, 2022 of the Minister of Natural Resources and Environment]

4. Management and use of financial contributions for supporting waste treatment

4.1. Financial contributions for supporting waste treatment of producers and importers shall be used to support waste treatment activities, including:

- o Collection, transport, treatment of domestic solid waste generated by households and individuals;
- o Research and development of technology, techniques and initiatives for treating domestic solid waste;
- o Collection, transport, and treatment of packaging of pesticides/ plant protection products.

4.2. Procedure for supporting financial contributions for waste treatment activities is specified as follows:

- o Before September 30 every year, MONRE shall publish criteria, priorities, and financial support for waste treatment activities in the next year as proposed by the National EPR Council;
- o Agencies and organizations that wish to receive financial support for waste treatment activities shall prepare an application and submit it to MONRE before October 30 every year for approval.
- o The National EPR Council shall appraise and vote to approve requests for financial support from agencies and organizations and submit them to MONRE;
- o MONRE shall approve appraisal results and requests for financial support at the request of the National EPR Council;
- o The organization assigned by MONRE to notify and sign a contract for the provision of financial support with agencies and organizations entitled to receive financial support;
- o The [VEPF](#) shall provide financial support to agencies and organizations under the signed contract.

4.3. The financial contributions for waste treatment support must be received and used publicly and transparently as prescribed by law. The [VEPF](#) shall report to MONRE and National EPR Committee and publicly make the receipt and use of financial contributions for supporting waste treatment activities on an annual basis before March 31 of the following year.

MONRE is now developing Minister's Circular on regulating the Regulation on management and use of financial contributions for supporting waste

treatment which is expected to be promulgated in 2022. This Circular shall detail the management and use of financial contributions in an effective, public, transparent manner, right purposes and comply with the law.

[details in Clause 3, Clause 4, Article 55 of the [Law on Environmental Protection](#); Clause 3, Article 82 and Article 85 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022]

5. Making publicly information about products and packaging

5.1. Producers and importers are responsible for make publicly information about their products and packaging in an appropriate form (according to the law on goods labels).

5.2. Public information including ingredients, fuels, and materials; guidelines for classification, collection, reuse, recycling, and treatment thereof; risk warnings during the recycling, reuse, and treatment.

[details in Clause 1, Article 86 of the [Decree No. 08/2022/NĐ-CP](#) dated January 10, 2022]

6. Penalties for violations

6.1. Producers and importers that fail to implement or implement improperly or inadequately the responsibility for waste treatment as prescribed by law will be administratively penalized according to each specific violation.

6.2. Fines can be up to 1 billion VND for violations of regulations on the implementation of waste treatment responsibilities of producers and importers.

[details in Article 33, Decree No. 45/2022/ND-CP dated July 7, 2022 of the Government on penalties of administrative violations in the field of environmental protection].

IMPRINT

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