

the base of standard and current situation of roads and bridges.

- The Ministry of Culture and Information has responsibility and right to instruct agencies of culture and information, central and local newspapers to regularly propagandize and publicize laws on traffic order and safety.

- Central and local broadcasting stations should spend appropriate time on special program to propagandize traffic order and safety free of charge.

- Responsibilities and rights of the Ministry of Education and Training are as follow:

1. In coordination with the Ministries of Interior, Communication and Transport, making textbooks and manuals on safety traffic laws, introducing them into curricula from preschool to university level.

2. Together with the Ministry of Communication and Transport, managing driver training establishments.

- The Ministry of Construction has following obligations and rights:

1. When designing plan to build cities, dwelling sites, the Ministry has to assign appropriate land surface for communication projects and supplementary ones with a view to securing municipal traffic order and safety.

2. When granting construction permits to build house, hotel, trade center, premise, school, entertainment site..., the Ministry has to assign parking lot suitable for each kind of project which must not use road, sidewalk for parking lot.

- Obligations and rights of municipal and provincial people's committees directly affiliated with the Central Government are as follows:

1. Directing and taking every necessary measure to establish discipline, order and safety of traffic in their own territory.

2. Removing occupied road and sidewalk; securing sidewalk for pedestrians, road for communication of vehicles; stipulating detailedly the using of part of inner sidewalk for trading which do not have bad effects on road safety.

3. Along with the Ministry of Communication and Transport, planning to urgently build and expand roads at narrow junctions which often cause traffic jam.

4. Instructing inferior people's committees to plan marketplaces convenient for the people but no violation of traffic safety absolutely.

5. Strictly prohibiting rent of sidewalk, road for trading in any form ■

THE DIFFERENCE IN TAX, CHARGE AND FEE

by LÊ VĂN CHẨN

At present some people still misunderstand every payment to government bodies is called tax on the whole, therefore they think taxation system has so many taxes. As a matter of fact, there are different characteristics in tax, charge and fee, one is of compulsory obligation and others are of public service and compensation.

- Tax is a payment of money legally demanded by a government authority to meet public expenses. Tax is not returned directly and equally to tax payer. Part of tax paid to the State budget is given back to the people indirectly via public services such as education, health care, social security, infrastructure, etc.

Our country's taxation policy includes tax laws and some charges and fees such as laws on turnover tax, sumptuary tax, profit tax, import-export tax, tax on using agricultural land (replacing for Ordinance on Agricultural Tax), tax on transferring land-use right, and ordinances on resources tax, income tax, house, land tax.

There are also Resolution of the State Council on sale licence tax, tax on butchering, Decree of the Council of Ministers (the Government at present) stipulating payment for using capital from the State budget. As for foreign invested enterprises, they pay taxes in compliance with Law on Foreign Investment and other Vietnam laws.

Charge (*lệ phí*) is a payment to the State treasury asked for service of implementing legal procedures. This both improves the State administration and increase payment to the State budget. There are charges of putting on official records, certifying documents, doing notarial works, registering business, settling violation of economic contracts, granting licence to opening representative office and branch in Vietnam, issuing visa, protecting industrial property right, registering export-import business, supplying legal service, passing bridge, administering land, granting investment licence, etc.

Fee (*phí*) is a payment to the State for special service so that the Government compensates for regular or irregular costs of building, maintaining, administering projects serving the fee payer. Fee is commonly divided into two kinds:

- The first one is nationwide such as fees of communication, school entrance examination, guaranteeing navigation, piloting ship into port, hospital, school, irrigation and drainage, etc.

- The last one is local such as fees of repairing road, transporting by ferry, trading at marketplace, assigning land for construction, granting permit for building house, safeguarding bicycle and motorbike, sanitary work, using sidewalk, drainage, law case, getting married with foreigners, adopting a child, controlling epidemic, using farm-land, additional payment for building station, renting real estate and property, trading in motorbike, small business, transporting timber, granting certification of house ownership, land-use right, etc.

In addition, we should distinguish local fees from funds to which the people pay voluntarily such as security fund, sanitation fund.

According to decision No 203/HĐBT dated June 29, 1991 by the Council of Ministers (the Government at present), the Ministry of Finance was assigned to unifiedly control the collection of fees in every authority. On Sep 28, 1992 the Ministry of Finance issued Circular No 48-TC/TCT on guidelines for the implementation of Decision No 276-CT dated July 28, 1992 by the Council of Ministers on the unified management over fees and charges.

According to above legal documents, government bodies and other organizations collecting charge and fee must register at the taxation agency at the same level and must use receipts and vouchers issued by the Taxation Department of the Ministry of Finance, the collected funds must be paid to the State budget in compliance with guidelines of the Ministry of Finance.

Organization, individual is entitled to refuse to pay fee or charge and denounce to the government body in case of receiving no voucher and receipt issued by the Ministry of Finance ■