

No. 104/2021/TT-BTC

Hanoi, November 18, 2021

CIRCULAR

GUIDING METHODS OF DETERMINING CONSTITUENTS IN BASE PETROL AND OIL PRICE FORMULA

Pursuant to Law on Prices No. 11/2012/QH13 dated June 20, 2012;

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

Pursuant to Decree No. 83/2014/ND-CP dated April 3, 2014 of the Government on petrol and oil trading; Decree No. 95/2021/ND-CP dated November 1, 2021 of the Government on amendment to Decree No. 83/2014/ND-CP dated September 3, 2014 of the Government;

Minister of Finance promulgates Circular guiding methods of determining constituents of base petrol and oil price.

Article 1. Scope and regulated entities

1. This Circular provides guidelines on methods of determining constituents in base petrol and oil price prescribed under Article 1 of Decree No. 95/2021/ND-CP dated November 1, 2021 of the Government on amendment to Decree No. 83/2014/ND-CP dated September 3, 2014 of the Government on petrol and oil trading (hereinafter referred to as “Decree No. 95/2021/ND-CP”).

Constituents in base oil and petrol price formula mentioned under this Circular which only serve to calculate base petrol and oil price according to Article 1 of Decree No. 95/2021/ND-CP include: Ethanol fuel price; Percentage of unleaded gasoline volume, percentage of Ethanol fuel volume; Exchange rate of worldwide petrol and oil price; Petrol and oil import duties; Excise tax; Costs for transporting petrol and oil to Vietnamese ports from overseas; Costs for transporting petrol and oil from domestic refineries to ports, and domestic premiums; Standard operating costs; Standard profit; Percentage of domestic and import petrol and oil for calculating base price of petrol and oil products.

2. This Circular applies to competent authority capable of regulating domestic petrol and oil sale price and other relevant agencies; major petrol and oil traders and major petrol and oil producers according to Decree No. 95/2021/ND-CP.

Article 2. Rules for developing and revising constituents in base petrol and oil price formula

1. Constituents in base petrol and oil price formula are established in accordance with relevant law provisions, consolidated figures from major traders, and petrol and oil trading situations from time to time.

2. Standard costs in base petrol and oil price are maximum general costs reviewed, assessed, and developed on the basis of the following figures:

a. Figures on costs for transporting petrol and oil to Vietnam from overseas, domestic premiums, and costs for transporting petrol and oil from domestic refineries to ports (if any), operating costs consolidated and reported by major petrol and oil traders from reasonable and legitimate expenses in accordance with Article 1 of Decree No. 95/2021/ND-CP and this Circular; Figures consolidated from results of actual price review and assessment conducted by Ministry of Finance in major petrol and oil traders which are representative and accounting for major petrol and oil sale (if any).

b. Collection and consolidating of figures shall be implemented on the basis of reports produced by representative major petrol and oil traders which account for more than 70% of nationwide petrol and oil sale. Major petrol and oil traders shall hold complete responsibilities for accuracy of figures under reports submitted to competent authority as per the law.

3. Costs for transporting petrol and oil to Vietnamese ports from overseas, domestic premiums, costs for transporting petrol and oil from domestic refineries to ports (if any), and standard operating costs shall be reviewed, assessed, and considered for adjustment on a 6-monthly basis and on an annual basis depending on each cost in accordance with Article 1 of Decree No. 95/2021/ND-CP and this Circular.

In case reasonable and legitimate costs increase or decrease irregularly as a result of objective factors and thereby affect operations of the entities, on the basis of agencies, organizations, and individuals (if any), Ministry of Finance (Department of Price Management) shall request major petrol and oil traders in writing to submit reports on practical costs incurred at the entities. Ministry of Finance shall then assess and cooperate with Ministry of Industry and Trade in adjusting accordingly.

Major petrol and oil traders are responsible for monitoring, acknowledging, assessing practical situations in the entities, and promptly submitting reports to Ministry of Finance and Ministry of Industry and Trade to serve as the basis for suitable adjustment as per the law; responsible for their reports.

Article 3. Petrol and oil import duties

1. Petrol and oil import duties under this Circular only serve to calculate base petrol and oil price in accordance with Article 1 of Decree No. 95/2021/ND-CP. The duties are determined by (=) Weighted average of petrol and oil import duty rate (%) multiplied by (x) {Worldwide petrol and oil price multiplied by (x) foreign exchange rate plus (+) Costs for transporting petrol and oil to Vietnamese ports from overseas}. In which:

a. The weighted average of petrol and oil import duty rate (%) is determined by (=) {Import duty rate₁ multiplied by (x) Petrol and oil import quantity corresponding to import duty rate₁ plus (+) Import duty rate₂ multiplied by (x) Petrol and oil import quantity corresponding to import duty

rate₂ plus (+) ... plus (+) Import duty rate_n multiplied by (x) Petrol and oil import quantity corresponding to import duty rate_n}divided (:) by Total petrol and oil import quantity in the period. In which:

- Petrol and oil import duty rates are determined according to statistics of customs authority.
- In case submission of certificate of origin of petrol and oil import quantity is delay at the time of performing customs declaration, import duty rates serving calculation shall be excise tax rates.
- Petrol and oil import quantity identified according to periodic statistical reports of customs authority during the period from the 21st of the month preceding the first month of a Quarter to the 20th of the last month of said Quarter includes quantity of petrol and oil products imported by major petrol and oil traders (including quantity of petrol and oil imported from overseas and quantity of petrol and oil imported from bonded warehouses; excluding solvents and aviation fuel).

b. Exchange rate of worldwide petrol and oil price serving calculation of petrol and oil import duties in the base price formula shall conform to Clause 9 Article 1 of Decree No. 59/2018/ND-CP dated April 20, 2018 of the Government on amendment to Decree No. 08/2015/ND-CP dated January 21, 2015 of the Government on elaborating to Law on Customs regarding customs procedures, inspection, supervision, and control and amending documents (if any).

2. On a Quarterly basis, Ministry of Finance shall announce weighted average petrol and oil import duty rates before the end of the last day of a Quarter (or the next working day if the last day of a Quarter is a holiday or not a working day) to enable Ministry of Industry and Trade to identify the petrol and oil import duties applied in the base price formula.

Article 4. Excise tax

1. The excise tax specified under this Circular only serves calculation of base petrol and oil price in accordance with Article 1 of Decree No. 95/2021/ND-CP. This cost shall be determined by the price whose excise tax is to be calculated multiplied by (x) Excise tax rate (%) in accordance with Article 1 of Decree No. 95/2021/ND-CP. In which:

- a) Excise tax rates shall be determined in accordance with applicable legislative documents on excise tax.
- b) The price whose excise tax is to be calculated mentioned under this Circular only serves calculation of base petrol and oil price and is determined as follows:

The price whose excise tax is to be calculated in the formula for domestically produced petrol and oil price is determined by (=) Worldwide petrol and oil price multiplied by (x) Exchange rate plus (+) or minus (-) domestic premiums.

The price whose excise tax is to be calculated in the formula for imported petrol and oil price is determined by (=) Worldwide petrol and oil price multiplied by (x) Exchange rate plus (+) Costs for transporting gasoline to Vietnamese ports from overseas plus (+) Import duties plus (+) Percentage (%) multiplied by (x) (Standard operating costs + Standard profit) plus (+) Contribution to Price Stabilization Fund (if any).

The price whose excise tax is to be calculated serving calculation of biogasoline is determined by (=) Percentage of gasoline volume (%) multiplied by (x) [{World gasoline price multiplied by (x) Exchange rate plus (+) Costs for transporting gasoline to Vietnamese ports from overseas plus (+) Gasoline import duties} multiplied by (x) Ratio of gasoline imported (%) plus (+) {World gasoline price multiplied by (x) Exchange rates plus (+) domestic premiums plus (+) Costs for transporting gasoline from domestic refineries to ports (if any)} multiplied by (x) Ratio of domestically produced gasoline (%)] plus (+) Percentage of Ethanol fuel volume (%) multiplied by (x) Ethanol fuel price plus (+) Percentage (%) multiplied by (x) (Standard operating costs + Standard profit) plus (+) Contribution to Price Stabilization Fund (if any).

2. Based on specialized reports on petrol and oil sale price produced by major petrol and oil traders specified under Article 7 hereof; Ministry of Finance shall review and announce the percentage (%) of (Standard operating costs + Standard profit) (if any) before July 1 annually to enable Ministry of Industry and Trade to apply and calculate excise tax rates in the formula for base price.

3. Exchange rate of worldwide petrol and oil price serving calculation of excise tax in the base price formula shall conform to Clause 9 Article 1 of Decree No. 59/2018/ND-CP dated April 20, 2018 of the Government on amendment to Decree No. 08/2015/ND-CP dated January 21, 2015 of the Government on elaborating to Law on Customs regarding customs procedures, inspection, supervision, and control and amending documents.

Article 5. Costs for transporting petrol and oil to Vietnamese ports from overseas

1. Costs for transporting petrol and oil to Vietnamese ports from overseas only serve calculation of base petrol and oil price in accordance with Article 1 of Decree No. 95/2021/ND-CP. These costs shall be determined using weighted average of import petrol and oil quantity of major petrol and oil traders.

a) Costs for transporting petrol and oil to Vietnamese ports from overseas include premiums, insurance costs, costs for transporting petrol and oil from overseas or from bonded warehouses to Vietnamese ports and other costs incurred (if any).

b) Major petrol and oil traders are responsible for sending reports on reviewing costs for transporting petrol and oil to Vietnamese ports from overseas using Form under Annex No. 1 attached hereto to Ministry of Finance (Department of Price Management) before June 21 and December 21 annually. Figures of the report which is submitted on June 21 shall be collected from December 1 of the previous year to May 31 of the reporting year. Figures of the report which is submitted on December 21 shall be collected from June 1 to November 30 of the reporting year.

2. On the basis of reports on costs for transporting petrol and oil to Vietnamese ports from overseas submitted by major petrol and oil traders, Ministry of Finance (Department of Price Management) shall consolidate, review, assess, and (if necessary) request additional reports and physical inspection.

Ministry of Finance shall announce costs for transporting petrol and oil to Vietnamese ports from overseas on January 10 and July 10 annually (or the next working day if the submission date is a holiday or not a working day) to enable Ministry of Industry and Trade to apply and calculate

base price. In case of any irregular change (increase or decrease) to the costs caused by objective reasons, Ministry of Finance (Department of Price Management) shall request major petrol and oil traders to submit reports on costs incurred in their entities on the basis of propositions of agencies, organizations, and individuals (if any). Ministry of Finance shall then assess and cooperate with Ministry of Industry and Trade in adjusting accordingly.

Article 6. Domestic premiums and costs for transporting petrol and oil from domestic refineries to ports (if any) to calculate price of domestically produced petrol and oil

1. Domestic premiums only serve calculation of price of domestically produced petrol and oil under the formula for base price in accordance with Article 1 of Decree No. 95/2021/ND-CP. These costs are determined using weighted average of petrol and oil quantity purchased by major petrol and oil traders from major petrol and oil producers or from enterprises contractually authorized to sell all petrol and oil products of oil refineries in calculation period.

Premiums used for calculating price of domestically produced petrol and oil must not be higher than the average worldwide price multiplied (x) by the lowest excise tax rates applied to petrol and oil products according to international agreement (in case the lowest excise tax rates for petrol and oil is greater than 0%). The average worldwide price serving as the basis for comparison shall be determined on the basis of average petrol and oil price traded by major petrol and oil traders in the calculation period.

2. The costs for transporting petrol and oil from domestic refineries to ports (if any) only serve calculation of base price in accordance with Article 1 of Decree No. 95/2021/ND-CP. These costs shall be determined using weighted average of quantity.

Costs for transporting petrol and oil from domestic refineries to ports consist of costs incurred during transportation of petrol and oil of major petrol and oil traders from oil refineries to special seaports and type I seaports in accordance with The Maritime Code, documents guiding the Vietnam Maritime Code and amending documents (if any); including insurance costs, transportation costs, depreciation costs, and other costs (if any); excluding: storage costs, warehouse costs, incurred costs for hiring other means to transport petrol and oil to storage situated in seaports.

3. Major petrol and oil traders are responsible for sending reports consolidating domestic premiums and costs for transporting petrol and oil from domestic refineries to ports (if any) using Form under Annex 2 attached hereto to Ministry of Finance (Department of Price Management) before June 21 and December 21 annually. Figures of the report which is submitted on June 21 shall be collected from December 1 of the previous year to May 31 of the reporting year. Figures of the report which is submitted on December 21 shall be collected from June 1 to November 30 of the reporting year.

4. Ministry of Finance (Department of Price Management) shall consolidate, review, assess, and (if necessary) request additional reports and physical inspection on the basis of reports submitted by major petrol and oil traders.

Ministry of Finance shall announce domestic premiums and costs for transporting petrol and oil from domestic refineries to ports (if any) on January 10 and July 10 annually (or the next working day if the required date is a holiday or is not a working day) to enable Ministry of Industry and

Trade to apply and calculate base price. In case of any irregular change (increase or decrease) to the costs caused by objective reasons, Ministry of Finance (Department of Price Management) shall request major petrol and oil traders to submit reports on costs incurred in their entities on the basis of propositions of agencies, organizations, and individuals (if any). Ministry of Finance shall then assess and cooperate with Ministry of Industry and Trade in adjusting accordingly.

Article 7. Standard operating costs

1. Standard operating costs are the maximum general costs serving calculation of base petrol and oil price in accordance with Article 1 of Decree No. 95/2021/ND-CP. Standard operating costs are costs for circulating petrol and oil domestically (costs for wholesaling and retailing in actual temperature) of major petrol and oil traders (including costs for major distributors, major retailers, petrol and oil general agents, and petrol and oil agents) and serve calculation of the maximum base price. Standard operating costs shall be determined on the basis of reports on incurred costs of major petrol and oil traders. In which:

- Types of gasoline, diesel oils, and kerosene include wholesale and retail costs; or wholesale costs for mazut oil.
- Quantity of petrol and oil serving calculation shall be kilogram and liters of petrol and oil traded domestically in the reporting period.

2. Major petrol and oil traders are responsible for submitting the following specialized reports to Ministry of Finance (Department of Price Management) and Ministry of Industry and Trade (Domestic Market Department) before March 31 annually:

- Audit report on operating costs;
- Report on operating salaries for petrol and oil agents, petrol and oil general agents, distributors, petrol and oil retailers, and other customers (if any);
- Report on quantity of petrol and oil purchased, sold, and stored for each type of petrol and oil.

3. Ministry of Finance (Department of Price Management) shall consolidate, review, assess, and (if necessary) request additional reports and physical inspection on the basis of reports submitted by major petrol and oil traders.

Ministry of Finance shall announce standard operating costs before July 1 annually to enable Ministry of Industry and Trade to apply and calculate base petrol and oil price. In case reasonable and legitimate costs increase or decrease irregularly as a result of objective factors and thereby affect operations of the entities, on the basis of agencies, organizations, and individuals (if any), Ministry of Finance (Department of Price Management) shall request major petrol and oil traders in writing to submit reports on practical costs incurred at the entities. The Ministry of Finance shall assess and cooperate with Ministry of Industry and Trade to adjust accordingly.

Article 8. Exchange rate for converting worldwide petrol and oil price; Percentage of unleaded petrol and oil volume and percentage of Ethanol fuel volume for calculating base price of biogasoline

1. Exchange rate for converting worldwide petrol and oil price in the base price formula is the average closing exchange rate of the Joint Stock Commercial Bank for Foreign Trade of Vietnam. The average closing exchange rate is determined for the number of days on which prices of worldwide petrol and oil products are declared during the interval between 2 base price announcements

2. The percentage of unleaded gasoline volume and percentage of Ethanol fuel volume for calculation of base price of biogasoline under this Circular shall be the maximum blending ratio allowed according to regulations of competent authority depending on different types of biogasoline; the actual blending ratio shall situate within permissible limits of competent authority.

Article 9. Determination of Ethanol fuel price for calculating base price of biogasoline

1. Ethanol fuel serving calculation of base price of biogasoline under this Circular includes denatured Ethanol fuel and non-denatured Ethanol fuel (hereinafter referred to as “Ethanol”). Ethanol price only serves calculation of base price and is determined using weighted average of prices of domestic Ethanol and imported Ethanol.

a. Price of domestic Ethanol means the price for purchasing Ethanol from the factories in liters incurred by major petrol and oil traders from domestic producers in order to blend biogasoline (excluding VAT); Domestic Ethanol amount means the liters of Ethanol corresponding to the reported Ethanol price.

Import Ethanol price means the CIF price plus import duties (if any) calculated by actual number of liters. Import Ethanol amount means the liters of Ethanol inspected at an unloading port of a major petrol and oil trader during the reporting period.

b. Ethanol price shall be calculated every 1 month (from the 21st of the preceding month to the 20th of the reporting month). The average Ethanol price in the reporting month shall apply to the calculation of biogasoline base price in the next month.

c. On the basis of report figures of major petrol and oil traders, Ministry of Finance shall identify Ethanol fuel price and inform Ministry of Industry and Trade to apply the biogasoline base price.

2. Major petrol and oil traders are responsible for submitting reports on domestic Ethanol price, import Ethanol price, amount of Ethanol purchased from domestic producers, and amount of Ethanol imported respectively to Ministry of Finance (Department of Price Management) and Ministry of Industry and Trade (Domestic Market Department). If the reporting day is a holiday or not a working day, the report must be submitted on the next working day.

Article 10. Determination of percentages (%) of domestically produced and imported petrol and oil for calculation of petrol and oil product price

1. Percentages (%) of domestically produced and imported petrol and oil for calculation of petrol and oil product price are determined as follows:

a) Amount of petrol and oil domestically produced means the amount of petrol and oil sold by domestic refineries (excluding solvents, aviation fuels; excluding amount of petrol and oil for

self-sustain and export). Percentage (%) of petrol and oil domestically produced equals ($=$) Amount of petrol and oil domestically produced divided by ($:$) Total amount of petrol and oil imported and domestically produced during the reporting period of major petrol and oil producers.

b) Amount of petrol and oil imported shall conform to Point a Clause 1 Article 3 hereof. Percentage (%) of petrol and oil imported equals ($=$) Amount of petrol and oil imported divided by ($:$) Total amount of petrol and oil imported and domestically produced during the reporting period of major petrol and oil producers.

c) Figures shall be collected on a Quarterly basis (from the 21st of the month preceding the first month of a Quarter to the 20th of the last month of said Quarter).

2. Major petrol and oil traders are responsible for consolidating and submitting reports on quantity and types of petrol and oil sold during the period between the 21st of the month preceding the first month of a Quarter to the 20th of the last month of said Quarter to Ministry of Industry and Trade and Ministry of Finance by the 21st of each Quarter. Major petrol and oil traders are legally responsible for accuracy of the report figures.

3. On the basis of provided figures on amount of petrol and oil imported of Ministry of Finance and reports on amount of petrol and oil traded domestically submitted by major petrol and oil traders, Ministry of Industry and Trade shall calculate and identify percentages (%) of petrol and oil domestically produced and imported in order to calculate base price according to Article 1 of Decree No. 95/2021/ND-CP.

Article 11. Standard profit for calculation of base petrol and oil price

The standard profit specified under this Circular only serves calculation of base petrol and oil price; the maximum standard profit allowed in the base price formula which is VND 300/liter, kg shall be informed and adjusted by Ministry of Finance in writing to match practical petrol and oil situations. Actual profits generated by petrol and oil trading depend on business results of major petrol and oil traders.

Article 12. Organization for implementation and entry into force

1. This Circular comes into force from January 2, 2022. From the effective date hereof, the standard operating costs and standard profit for calculation of base petrol and oil price shall continue to comply with regulations of Ministry of Finance until further notice is issued.

Annuls Article 4, Article 5, and Clause 2 Article 15 of Joint Circular No. 39/2014/TTLT-BCT-BTC dated October 29, 2014 on methods of calculating base price; policies on establishment, management, use of Price Stabilization Fund, and regulation of petrol and oil price in accordance with Decree No. 83/2014/ND-CP dated September 3, 2014 of the Government on petrol and oil trading;

Annuls Clause 2 and Clause 3 Article 1 of Joint Circular No. 90/2016/TTLT-BTC-BCT dated June 24, 2016 of Ministry of Finance and Ministry of Industry and Trade on amendment to Joint Circular No. 39/2014/TTLT-BCT-BTC dated October 29, 2014 on methods of calculating base price; policies on establishment, management, use of Price Stabilization Fund, and regulation of

petrol and oil price in accordance with Decree No. 83/2014/ND-CP dated September 3, 2014 of the Government on petrol and oil trading and other regulations that contradict this Circular.

Annuls Clause 1 Article 1 of Circular No. 76/2020/TT-BTC dated August 14, 2020 on amendment to Joint Circular No. 39/2014/TTLT-BCT-BTC dated October 29, 2014 on methods of calculating base price; policies on establishment, management, use of Price Stabilization Fund, and regulation of petrol and oil price in accordance with Decree No. 83/2014/ND-CP dated September 3, 2014 of the Government on petrol and oil trading; Circular No. 38/2014/TT-BTC dated March 28, 2014 of Ministry of Finance guiding implementation of Decree No. 89/2013/ND-CP dated August 6, 2013 of the Government on elaborating to Law on Prices regarding price appraisal; Circular No. 138/2007/TT-BTC dated November 29, 2007 of Ministry of Finance guiding management, payment, and settlement of investment capital for compensation, financing, and relocation of Son La Hydropower Project.

2. Department of Price Management (Ministry of Finance) is responsible for taking charge and cooperating with other relevant entities in guiding, organizing implementation, and inspecting compliance with this Circular as per the law.

3. Major petrol and oil traders and major petrol and oil producers are responsible for monitoring, acknowledging, consolidating actual figures of the entities, and submitting reports to Ministry of Finance (Department of Price Management) and Ministry of Industry and Trade (Domestic Market Department) according to this Circular. Major petrol and oil traders shall hold complete responsibilities for accuracy of figures under reports submitted to competent authority as per the law.

Reports shall be submitted either: In person at Offices of admitting agencies; Via post service; Via Fax or email (scanned version) to email address of Ministry of Finance (Department of Price Management) of bcxangdau@mof.gov.vn and email address of Ministry of Industry and Trade (Domestic Market Department) of xangdau@moit.gov.vn.

Difficulties that arise during implementation should be immediately reported to Ministry of Finance (via Department of Price Management) for research and amendment accordingly./.

**PP. MINISTER
DEPUTY MINISTER**

Ta Anh Tuan

ANNEX NO. 01

REPORT ON COSTS FOR TRANSPORTING PETROL AND OIL TO VIETNAMESE PORTS FROM OVERSEAS

(Attached to Circular No. 104/2021/TT-BTC dated November 18, 2021 of Minister of Finance)

Articles	Billing date	Purchase source	Commodity purchase conditions	Number of bills		Number of inspections conducted at unloading ports		Worldwide petrol and oil price (USD/barrel, tonne)	Premiums	Insurance costs (If any)	Transport costs (If any)	Other incurred costs (If any)
				Barrel, tonne	Liter 15 kg	Liter tt, kg						
Details on each petrol and oil product												
January												
.....												
December												
Total						(1) Liter tt, kg			(2) VND	(3) VND	(4) VND	(5) VND
							Average worldwide petrol and oil price		(2)/(1)	(3)/(1)	(4)/(1)	(5)/(1)
Costs for transporting petrol and oil to Vietnamese ports overseas (VND/liter tt, kg)									(2)/(1)+(3)/(1)+(4)/(1) + (5)/(1)			

Note: For Premiums, insurance costs, transport costs, and other costs incurred (if any), list according to invoices of the entity. In case unit is foreign currency, reporting entity shall include a column containing values converted to VND (Exchange rate shall conform to the customs declaration of import shipment).

HEAD OF ENTITY

(Signature and seal)

- Full name of producer of the Schedule:

- Phone number:

ANNEX NO. 02

REPORTS ON DOMESTIC PREMIUMS AND COSTS FOR TRANSPORTING PETROL AND OIL FROM DOMESTIC REFINERIES TO PORTS (IF ANY)

(Attached to Circular No. 104/2021/TT-BTC dated November 18, 2021 of Minister of Finance)

	Billing date	Commodity purchase conditions	Number of bills			Worldwide petrol and oil price (USD/barrel, tonne)	Premiums (USD/barrel, tonne)	Means of transport	Name of unloading port	Number of inspections conducted at unloading port		Costs for transporting petrol and oil from domestic refineries to ports (if any)			
			Barrel, tonne	Liter 15, kg	Liter tt, kg					Liter 15, kg	Liter tt, kg	Insurance costs (If any)	Transport costs (If any)	Depreciation costs (if any)	Other incurred costs (If any)
Detail report on each petrol and oil product															
January															
.....															
December															
Total					(1) Liter tt, kg						(2) VND	(3) VND	(4) VND	(5) VND	
						Average worldwide price (USD/barrel, tonne)	Average Premiums (USD/barrel, tonne)					(2)/(1)	(3)/(1)	(4)/(1)	(5)/(1)
Domestic premiums						VND/liter tt, kg									
Costs for transporting petrol and oil from refineries to ports (if any) (VND/liter tt, kg)												(2)/(1)+(3)/(1)+(4)/(1)+(5)/(1)			

Note: - For Premiums, insurance costs, transport costs, and other incurred costs (if any), list all payments made by the entity and recorded under invoices and contracts. Any other incurred cost must be named specifically.

- Exchange rate for calculation of Premiums of a petrol and oil buyer which purchase from domestic sellers shall be determined based on average exchange rate of purchase price paid by the entity.

- Produce a separate schedule for each petrol and oil seller.

HEAD OF ENTITY
(Signature and seal)

- Full name of producer of the Schedule:

.....

- Phone number:

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