

**CIRCULAR**

**GUIDING REGISTRATION FEE**

*Pursuant to the Ordinance on Charges and tees;*

*Pursuant to the 2003 Land Law and government decrees detailing the 2003 Land;*

*Pursuant to the Law on Tax Administration and government decrees detailing the Law on Tax Administration;*

*Pursuant to the Government's Decree No. 45/2011/ND-CP of June 17, 2011, on registration fee;*

*Pursuant to the Government's Decree No. 118/2008/ND-CP of November 27, 2008, defining the functions, tasks, Powers and organizational structure of the Ministry of Finance;*

*The Ministry of Finance guides registration fee as follows:*

**Chapter I**

**SCOPE OF APPLICATION**

**Article 1. Objects subject to registration fee**

1. Houses, land:

a/ Houses, including dwelling houses, working offices and houses used for other purposes.

b/ Land, including agricultural and non-agricultural land specified in Clauses 1 and 2. Article 13 of the 2003 Land Law. which is managed and used by organizations, households or individuals (with or without works built thereon).

2. Hunting rifles, sports guns

3. Ships, including barges, motor boats, tug ships and push ships.

4. Boats, including yachts.

5. Aircraft.

6. Two-wheeled motorcycles, three-wheeled motorcycles, mopeds (including electric motorcycles), and the like which are subject to registration and require number plates granted by competent state agencies (below referred collectively as motorcycles).

7. Automobiles (including electric automobiles), trailers or semi-trailers drawn by automobiles which are subject to registration and require number plates granted by competent state agencies.

Machinery and equipment which are subject to registration and require number plates granted by competent state agencies but are not automobiles as defined in the Law on Road Traffic and its guiding documents are not subject to registration fee.

8. Shells, complete frames (referred collectively as frames) and complete engines subject to registration fee specified in Clauses 3. 4. 5. 6 and 7 of this Article are substitute frames or

complete engines with frame or engine numbers different from those of properties for which competent state agencies have issued ownership or use right certificates.

Cases of transforming or repairing frames or engines or replacing engine blocks or repairing, transforming or changing their use purposes without changing frame or engine numbers or owners or users are subject to registration for technical safety and quality inspection with competent state agencies but not subject to registration fee.

### **Article 2. Registration fee payers**

Organizations and individuals (including foreign ones) having properties subject to registration fee specified in Article 1 of this Circular shall pay registration fee when registering ownership or use rights with competent state agencies.

For cases not subject to registration fee specified in Article 3 or exempt from registration fee specified in Article 8 of this Circular, properly owners shall make registration fee declaration with tax agencies before registering ownership or use rights with competent state agencies.

### **Article 3. Cases not subject to registration fee**

Cases not subject to registration fee under Article 4 of the Government's Decree No. 45/2011/ND-CP of June 17, 2011, are specified as follows:

1. Houses and land being offices of foreign diplomatic missions, consulates, representative offices of international organizations within the United Nations system and houses of heads of foreign diplomatic missions, consulates, representative offices of international organizations within the United Nations system in Vietnam

Offices of foreign diplomatic missions or consulates are buildings or their parts and attached land which are used for official purposes of these diplomatic missions or consulates (including houses of heads of these missions of consulates and attached land) as prescribed at Point b. Clause 1 and Point c. Clause 2. Article 4 of the 1993 Ordinance on Privileges and Immunities for Vietnam-based Diplomatic Missions. Consulates and Representative Offices of International Organizations

2. Properties (excluding houses and land) of the following foreign organizations and individuals

a/ Diplomatic missions, consulates, representative offices of international organizations within the United Nations system.

b/ Diplomats, consuls, administrative and technical staffs of foreign diplomatic missions and consulates, members of representative offices of international organizations within the United Nations system and their family members, including their spouses and under-18 children, who are not Vietnamese citizens or do not permanently reside in Vietnam

c/ Foreign organizations and individuals other than those specified at Points a and b of this Clause such as representative offices of inter-governmental organizations outside the United Nations system, representative offices of non-governmental organizations, delegations of international organizations, members of these offices and other organizations and individuals, that are exempt from or not liable to pay registration fee ( or exempt from or not liable to taxes, charges and fees of all kinds) under treaties to which Vietnam is a contracting party.

In case treaties to which Vietnam is a contracting party provide for non-collection of exemption from charges and fees (in general) or registration fee (in particular) applicable also to Vietnamese

partners. Vietnamese units directly implementing projects (or project management units) are also exempt from or not liable to pay registration fee when registering ownership or use rights for properties under their signed programs or projects.

3. Land allocated by the State to organizations and individuals for use for the following purposes:

a/ Public purposes as defined by the land law.

b/ Mineral exploration and exploitation or scientific research under licenses or certificates granted by competent state agencies.

c/ Construction of infrastructure facilities for transfer or lease, regardless of whether land is within or outside industrial parks or export processing zones; construction of houses for trading for these cases, organizations and individuals are not liable to pay registration fee for land areas allocated by the State. If they are permitted to transfer part of land areas under law, transferees shall pay registration fee; if they lease or use part of land areas for their own operations, they shall pay registration fee for the leased or used land area. When making registration fee declaration, organizations or individuals with land areas allocated by the State shall produce a copy of the land allocation decision issued by a competent state agency.

4. Land allocated or recognized by the State for agricultural or forestry production, aquaculture or salt making.

For these cases, land users shall produce a copy of the decision on allocation or recognition of land used for agricultural or forestry production, aquaculture or salt making issued by a competent state agency.

5. Agricultural land to which the use rights are swapped among households and individuals according to the policy on swapping and consolidation of small land plots under the land law

For these cases, land users shall produce a written certification of the People's Committee of the commune, ward or township where exist the land plots to which the use rights are swapped or where they reside.

6. Agricultural land reclaimed by households or individuals for which land use rights certificates are granted by competent state agencies.

For these cases, land users shall produce a written certification of the People's Committee of the commune, ward or township where exist the reclaimed land plots or where they reside.

7. Land rented from the State or organizations or individuals that have lawful land use rights.

8. Houses and land used for community purposes by religious organizations or belief institutions recognized or licensed by the State, including:

a/ Land of pagodas, churches, sanctuaries, abbeys, schools, working offices or other facilities used by religious institutions.

b/ Land of communal houses, temples, shrines or small pagodas.

9. Land of cemeteries or graveyards.

10. Houses and land inherited or donated between spouses; between natural parent and natural child, adoptive parent and adopted child; parent-in-law and daughter-in-law- or son-in law; paternal grandparent and grandchild, maternal grandparent and grandchild or between siblings,

for which land Use right certificates or certificates of ownership of houses and other assets attached to land are granted for the first time by competent state agencies.

for these cases, houses and land exempt from registration fee are houses and land which are received for the first time as the inheritance or gift by the recipient from his/her spouse, natural father (natural mother), adoptive father (adoptive mother), father-in-law (mother-in-law), paternal grandfather (paternal grandmother), maternal grandfather, (maternal grandmother), natural child (adopted child), daughter in-law (son-in-law), grandchild or sibling.

For example: Mr. A has 3 children, namely M, N and O. When he dies, his three children are entitled to inherit houses and land. M gives as a gift his inherited assets to O. So that, when O carries out procedures for registration of house ownership rights or land use rights, the above-mentioned provision on non-collection of registration fee will apply only to the properties she receives for the first time as inheritance from Mr. A or as a gift from M. This means that O is not liable to pay registration fee for the properties received from Mr. A and M.

For these cases, when making registration fee registration, property recipients shall produce to tax agencies lawful papers proving their relationships with property givers or a written certification of the relationship between property givers and recipients, made by the People's Committee of the commune, ward or township in which the property givers or recipients permanently reside, and the property, owners' written commitment that it is the first time they receive the inheritance or gift. If making false declarations, they will be subject to collection of registration fee arrears and fines according to the Law on Tax Administration and its guiding documents.

11. Houses created by households or individuals in the form of development of individual houses according to law

12. Assets under financial lease over which ownership is transferred to the lessees upon expiration of the lease term through transfer or sale, for which the lessees are not required to pay registration fee.

In case an asset which has been registered and for which registration fee has been paid is transferred to a financial leasing company, and then leased back to the asset seller, when registering ownership or use rights with a competent state agency, the financial leasing company is not required to pay registration fee.

Within the lease term, if the lessee transfers the financial leasing contract to another organization or individual (a third party) without earning out contract liquidation procedures and the financial leasing company signs no financial leasing contract with the third party, the third party shall pay registration fee upon the expiration of the lease term.

In this case, financial leasing activities must meet the conditions prescribed for a financial leasing transaction and the asset owner shall produce the following lawful documents on assets under financial lease financial leasing contract.

- Contract liquidation record.

- Asset ownership right 01 use right certificate

13. Houses, land, special properties, special-use properties and properties used for defense and security purposes according to law, including:

a/ Special use houses and land for defense and security according to law;

b/ Ships, boats, automobiles and motorcycles on the list of special properties or special-use properties for defense or security purposes for which registration certificates are granted by the Ministry of National Defense or the Ministry of Public Security.

14. Houses and land being state properties, which are used as head offices of state agencies, public non-business units, units of the people's armed forces, political organizations, socio-political organizations, socio-political-professional organizations, social organizations and socio-professional organizations according to law.

15. Houses and land being compensations (including those purchased with compensation or support money) in case the State recovers houses and land, for which organizations or individuals with recovered houses and land have paid registration fee (or are not liable to pay or are exempt from registration fee or have registration fee subtracted when calculating compensation for recovered houses and land under law).

16. Properties of organizations and individuals for which ownership or use right certificates have been granted and which are now re-registered are not liable to registration fee in the following cases:

a/ Properties with ownership or use right certificates granted by Competent agencies of the State of the Democratic Republic of Vietnam, the Provisional Revolutionary Government of the Republic of South Vietnam or the State of the Socialist Republic of Vietnam or competent agencies of the former regime, which are now renewed without changing their owners (including cases in which ownership or use right certificates are granted by the State with registration fee or financial obligations allowed to be owed).

In case there is an increase in the land area stated in the ownership or use right certificates already granted due to incorrect measurement in the past, but the boundaries of the land plot remain unchanged, the property owner is not required to pay registration fee for the increased area. For cases of changing the boundaries of the land plot stated in the old ownership or use right certificates, leading to an increase in the land area, registration fee must be paid for the increased land area.

b/ Properties of state enterprises equitized into joint-stock companies or otherwise re-organized under law, for which newly established enterprises are not required to pay registration fee.

c/ Properties with ownership or use right certificates granted to households in the name of one household member which are now divided among household members for re-registration.

For these cases, when making registration fee declaration, property owners shall produce lawful papers proving their relationship with the person named on the certificates or written certifications of the People's Committee of the commune, ward or township in which the household registers its permanent residence.

d/ Properties of organizations or individuals with ownership or use right certificates which must be now re-registered because such certificates are lost, torn or damaged.-

e/ Houses and land for which recovery decisions have been issued under master plans, which are now subject to re-registration of ownership or use rights because such master plans are modified.

f/. Properties of organizations or individuals for which registration fee has been paid (except when registration fee is not required to be paid or is exempt under competent authorities' policies or decisions) and which are then transferred to other organizations or individuals are not liable to registration fee upon ownership or use right registration in the following cases:

a/ Organizations, individuals or cooperative members contribute their properties as capital to enterprises, credit institutions or cooperatives Or enterprises, credit institutions or cooperatives dissolve or divide or withdraw properties to their member organizations and individuals that have contributed such properties.

b/ Properties of enterprises which are transferred to their member units or among their member units in the form of capital-increase or decrease recording.

For properties transferred between enterprises and their independent cost-accounting; member units or among independent cost-accounting member units not in the form of capital-increase or -decrease recording but in the form of sale and purchase, assignment, exchange or transfer between one cost-estimating agency or unit and another (for the administrative and non-business sector), registration fee must be paid.

18. Properties of organizations or individuals for which registration fee has been paid and which are subject to re-registration of ownership or use rights as a result of division, splitting, equitization. consolidation, merger or renaming of organizations under decisions of competent state agencies without changing property owners or users.

In case the renaming is made simultaneously with the change of property owners and. as a result, properties must be re-registered with a competent state agency or vehicles must have their number plates changed, properly owners shall pay registration fee.

10. Properties of organizations and individuals for which registration fee has been paid and which are subject to re-registration of ownership or use rights as the) are moved to other localities without changing their owners or users.

20. Houses of gratitude, houses of great unity and houses built for similar humanitarian purposes under policies and decisions issued by administrations of district or higher level, including land associated with these houses, which are registered for ownership or use under the names of house recipients.

For these cases, when registering ownership or use rights, property recipients shall produce to tax agencies written certifications of commune-level People's Committees.

21. Special-use vehicles, including:

a/ Fire engines,

b/ Ambulances (including those equipped with special-use medical devices for mobile medical examination and treatment). X-ray automobiles and salvage cars:

c/ Garbage (including other waste matters in sanitary and environmental treatment) trucks, road cleaners and sweepers, dumpers and 'Just cleaners.

d/ Vehicles used exclusive!) for war invalids, diseased soldiers and disabled people registered for ownership under the names of such war invalids, diseased soldiers or disabled people.

Special-use vehicles mentioned in this Clause (20) are vehicles fitted with special-use equipment in complete sets, such as special-use water or chemical tanks and spray hoses (for fire engines and road cleaners), stretchers and sirens (for ambulances). X-ray equipment (for X-ray automobiles). garbage press containers or cranes, lifting devices, garbage collectors (for garbage trucks), motor three-wheelers (for vehicles used exclusively for war invalids, diseased soldiers or people with disabilities).

In case these special-use vehicles have been law fully transformed into other vehicles such as cargo or passenger transportation vehicles, cars or motor two-wheelers of all kinds, regardless of their users and use purposes, registration fee must be paid.

22. Aircraft used for commercial cargo and passenger transportation under licenses of competent state agencies.

Those used as personal means of transport are subject to registration fee.

23. Fishing ships and boats.

For these cases, when making registration fee declaration, property owners shall produce certificates of registration for technical quality and safety inspection granted by competent state agencies.

24. Shells, complete frames and complete engines of properties specified in Clause 8. Article I of this Circular, which are replaced and must be re-registered within the warranty period.

25. Workshops of production and business establishments, including their warehouses, dining halls and garages.

26. Properties which are traded by organizations or individuals that have registered their business operations but do not register these properties' ownership or use rights with a competent state agency.

## **Chapter II**

### **BASES AND METHODS FOR REGISTRATION FEE CALCULATION**

#### **Article 4. Bases for registration fee calculation and registration fee rates**

1. Bases for registration fee calculation include registration fee calculation price and registration fee rate (%).

2. Registration fee level: The payable registration fee amount is determined as follows:

$$\text{Payable Registration fee amount} = \text{Registration fee calculation price} \times \text{Registration fee rate (\%)}$$

The maximum registration fee level for properties specified in Article 1 of this Circular, excluding passenger cars of under 10 seats ( including the driver's), aircraft and yachts, is VND 5(K) million/property/time of registration.

#### **Article 5. Registration fee calculation prices**

Registration fee calculation prices are prices issued by provincial-level People's Committees to serve as a basis for registration fee calculation.

1. Principles of issuance of registration fee calculation prices:

1.1 Provincial-level People's Committees shall base themselves on the local practical situation to direct functional agencies to elaborate registration fee calculation prices for each type of property serving as a basis for the former to consider and issue a table of registration fee calculation prices to be applied in their respective localities in each period Specifically:

For land Registration fee calculation prices are the prices prescribed by provincial-level People's Committees under the land law.

- For houses: Provincial-level Finance Departments shall assume the prime responsibility for, and coordinate with provincial-level Construction Departments in, elaborating registration fee calculation prices on the basis of the actual "new" construction price of one (1 ) m<sup>2</sup> of floor area of houses of each grade and class and the remaining quality percentage of houses so as to suit local realities.

- For other properties: Provincial-level Finance Departments shall assume the prime responsibility for, and coordinate with provincial level Tax Departments in, elaborating registration fee calculation prices of properties subject to registration fee on the following principles:

+ For sold/purchased properties: Registration fee calculation prices must not be lower than the prices stated in the sellers' lawful sale invoices.

+ For produced/manufactured properties: Registration fee calculation prices must not be lower than production costs of producers.

1.2. In the course of implementation, tax agencies shall detect in time properties registered for registration fee payment which have not yet been included in the local tables of registration fee calculation prices, or properties of which the prices specified in the tables of registration fee calculation prices do not conform to regulations and propose provincial-level Finance Departments to report to provincial-level People's Committees or authorized agencies to supplement and modify the price tables to suit local realities.

Within 15 days after issuing tables of registration fee calculation prices, issuers shall send them to the Ministry of Finance (the General Department of Taxation) for supervision.

2. Bases for determining registration fee calculation prices:

2.1. For land: Bases for determining registration fee calculation prices include the whole land area subject to registration fee and land prices for registration fee calculation.

In which

a/ The land area subject to registration fee is the whole area of the land plot under the lawful use right of organizations or individuals, which is determined and supplied by land use right registration offices to tax agencies in the sheet on cadastral information for determination of financial obligations."

b/ The land price for calculation of registration is the land price prescribed by provincial-level People's Committees.

2.2. For houses: Bases for determining registration fee calculation prices include the house area subject to registration fee and house prices for calculation of registration fee.

In which:



a/ The house area subject to registration fee-is the whole floor area (including the floor area of attached auxiliary works) under the lawful ownership of organizations or individuals.

b/ The house price for calculation of registration fee is the price prescribed by the provincial-level People's Committee

2.3. For other properties such as aircraft, ships, boats, automobiles, trailers, motorcycles, hunting rifles and sports guns: The registration fee calculation prices are prescribed by provincial-level People's Committees.

#### **Article 6. Registration fee rates (%)**

1. For houses and land: 0.5%.

2. For hunting rifles and sports guns: 2'7c.

3. For ships, badges, motor boats, tug ships, push ships, yachts, aircraft: 1%.

4. Motorcycles: 2%. Particularly:

a/ For motorcycles of organizations and individuals in centrally run cities, provincial cities or towns in which the provincial-level People's Committees are headquartered: 5% for first-time payment of registration fee;

b/ For payment of registration fee from the second time on: 1 %. In case motorcycle owners declared and paid registration fee for their motorcycles at a rate lower than 5% and then transfer their motorcycles to organizations or individuals in localities defined at Point a of this Clause, registration fee shall be paid at 5%.

When making registration fee declaration and payment for motorcycles from the second time on, motorcycle owners shall produce to tax agencies motorcycle registration certificates or motorcycle registration dossiers returned by the police offices which have issued the registration certificates. The localities of previous registration fee declarations and payments shall be identified according to the "place of permanent residence", "place of registration of permanent residence" or "address" shown in motorcycle registration certificates or motorcycle registration declarations or motorcycle transfer or movement declarations in motorcycle registration dossiers and determined by administrative boundaries at the time of registration fee declaration.

5. For automobiles, trailers or semi trailers drawn by automobiles: 2%.

Particularly for passenger cars of under 10 seats (including the driver's), including also pick-up cars for both passenger and cargo transportation, registration fee shall be paid at a rate of between 10% and 20%. Based the provisions on registration fee rates at this Point, provincial-level People's Councils shall decide on specific registration fee rates for passenger cars of under 10 seats (including the driver's) to suit local realities.

Centrally run cities, provincial cities and towns in which provincial-level People's Committees are headquartered shall be identified by administrative boundaries at the time of registration fee declaration. A centrally run city covers all urban districts and rural districts of that city; a provincial city or town in which the provincial-level People's Committee is headquartered covers all wards and communes of that city or town.

6. For shells, complete frames and complete engines of properties specified in Clauses 3, 4 and 5 of this Article, which must be registered with competent state agencies, applicable registration fee rates are those applied to corresponding properties.

Specific examples on the determination of registration fee rates for cases of registration fee declaration and payment from the second time on (in w Inch locality A means a province, centrally run city, provincial city or town where the provincial-level People's Committee is headquartered and locality B means another locality ):

+ Case 1: For a motorcycle for which registration fee has been declared and paid in locality A. if the subsequent time of registration fee declaration and payment is made in locality

A, the registration fee rate is 1%.

+ Case 2. For a motorcycle for which registration fee has been declared and paid in locality A. if the subsequent time of registration fee declaration and payment is made in locality B, registration fee is 1%.

+ Case 3: For a motorcycle for which registration fee has been declared and paid in locality B. if the subsequent time of registration fee declaration and payment is made in locality A, the registration fee rate is 5%.

+ Case 4: For a motorcycle for which registration fee has been declared and paid in locality B, if the subsequent time of registration fee declaration and payment is made in locality B, the registration fee rate is 1%.

+ Case 5: For a motorcycle for which registration fee has been declared and paid for the first time in locality A or locality B. if the subsequent times of registration fee declaration and payment are made in locality B and then locality A. the registration fee rate is 5%

+ Case 6: For a motorcycle for which registration fee has been declared and paid for the first time in locality A or locality B. if the subsequent two times of registration fee declaration and payment are made in locality A. the registration fee rate is 1%.

+ Case 7: For a motorcycle for which registration fee has been declared and paid for the first time in locality A or locality B. if the subsequent time of registration fee declaration and payment is made in locality A or B and the following time in locality B. the registration fee rate is 1%.

### **Chapter III**

#### **OWING OF AND EXEMPTION FROM REGISTRATION FEE**

##### **Article 7. Owing of registration fee Subjects allowed to owe registration fee:**

Houses and residential land of households or individuals entitled to owe land use levy under Clause S. Article 2 of the Government's Decree No. 12072010/ND-CP of December 30, 2010, amending and supplementing a number of articles of the Government's Decree No. 198/2004/ND-CP of December 31, 2004, on collection of land use levy.

##### **2. Payment of owed registration fee:**

The land price used as a basis for calculation of the payable registration fee amount is the land price prescribed by the provincial-level People's Committee at the time of determining the payable land use levy amount.

In case households or individuals entitled to owe registration fee transfer or swap such houses or land plots to others, they shall pay the owed registration fee amount before carrying out such transfer or swap.

### 3. Procedures for owing registration fee:

a/ Households or individuals entitled to owe registration fee for houses or residential land specified in Clause 1 of this Article shall submit dossiers (comprising documents evidencing their eligibility to owe registration fee under Clause 1 of this Article) to competent state agencies according to law.

b/ Agencies competent to grant house ownership or residential land use right certificates shall inspect the dossiers and, if ascertaining that the applicants are entitled to owe registration fee for houses or residential land under Clause 1 of this Article, write in the house ownership or residential land use rights certificates the phrase "Registration fee owed" before handing such certificates to the house owners or land users.

When receiving dossiers of application for carrying out procedures for the transfer or swap of house ownership or land use rights submitted by households or individuals that still owe registration fee, agencies competent to grant house ownership or residential land use right certificates shall transfer such dossiers together with a "sheet on cadastral information for performance of financial obligations" to tax agencies for the latter to calculate and notify the owed registration fee amount to the households or individuals for full payment before carrying out transfer or swap procedures.

## **Article 8. Exemption from registration fee**

Provisions on registration fee exemption in Article 9 of Decree No. 45/2011/ND-CP are guided as follows:

1. Houses and residential land of poor households: houses and residential land of ethnic minority people in communes, wards and townships in difficulty-hit regions: houses and residential land of households and individuals in communes covered by the program on socio-economic development in special difficulty-hit, mountainous, deep-lying and remote communes: houses and residential land of ethnic minority households and individuals in the Central Highlands. In which:

- Poor households are households which, at the time of registration fee declaration and payment, have poor-household certificates issued by competent authorities or are certified to be poor by commune-level People's Committees of localities in which they reside, according to the poverty line set by a Prime Minister decision and guiding documents.

- Ethnic minority households and individuals eligible for registration fee exemption are individuals and households in which either the husband or wife is or both are ethnic minority persons.

- Difficulty-hit regions shall be identified under the Prime Minister's Decision No. 30/2007/QĐ-TTg of March 5, 2007, promulgating the list of administrative units in difficulty-hit areas, and amending and supplementing documents (if any).

In this case, when making registration fee declaration and payment, a household or individual shall produce to the tax agency papers proving that he/she is an ethnic minority person such as the written certification of the commune-level People's Committee with which the household

status is registered or a copy of the household status book or a paper evidencing that the house ownership or residential land use right-registering individual is an ethnic minority person.

2. Inland waterway craft without motors and with a gross tonnage of up to 15 tons; inland waterway craft with motor and total main engine capacity of up to 15 horse power (CV); inland waterway craft with a transportation capacity of up to 12 passengers; shells and complete engines fitted thereto.

These vessels (including also shells and complete engines fitted thereto) are defined according to the Law on Inland Waterway Transport and its guiding documents

3. Houses and land of which ownership or use rights are registered with a competent state agency by establishments carrying out socialized activities in the fields of education and training, vocational training, culture, sports and physical training and environment.

Establishments carrying out socialized activities in the fields of education and training, vocational training, culture, sports and physical training and environment must satisfy criteria and standards according to the Prime Minister's regulations and guiding documents

4. Houses and land of which house ownership rights or land use rights are registered by non public establishments operating in the fields of education and training, healthcare, culture, spoils and physical training; science and technology; environment; social; population, family and child protection and care.

Non-public establishments operating in the fields of education and training, healthcare, culture, sports and physical training; environment; social affairs; population, family and child protection and care must satisfy criteria and standards according to the Prime Minister's regulations and guiding documents.

5. Houses and land of which house ownership rights or land use rights are registered by science and technology enterprises for scientific and technological research under law.

6. Other cases as decided by the Prime Minister.

#### **Chapter IV**

### **ORGANIZATION OF IMPLEMENTATION**

#### **Article 9. Effect**

This Circular takes effect on October 15, 2011, and replaces the Ministry of Finance's Circular No. 68/2010/TT-BTC of October 26, 2010, guiding registration fee.

Organizations and individuals having properties subject to registration fee and related agencies shall implement the Government's Decree No. 45/2011/ND-CP and this Circular.

Any problems arising in the course of implementation should be promptly reported to the Ministry of Finance for study and additional guidance.-

**FOR THE MINISTER OF FINANCE  
DEPUTY MINISTER**

**Do Hoang Anh Tuan**