

THE GOVERNMENT

No.: 45/2011/ND-CP

SOCIALIST REPUBLIC OF VIET NAM

Independence – Freedom - Happiness

Hanoi, June 17, 2011

DECREE

ON REGISTRATION FEE

THE GOVERNMENT

Pursuant to the Law on Organization of the Government dated December 25, 2001;

Pursuant to the Ordinance on Fees and Charges dated August 28, 2001;

At the proposal of Minister of Finance,

DECREES:

Chapter 1.

GENERAL PROVISIONS

Article 1. Scope of governing

This Decree defines the subjects to the registration fee, the registration fee payers, the cases of non-payment of registration fee, bases to calculate the registration fee, debit, and free of registration fee.

Article 2. Subjects to registration fees

1. Housing and land.
2. Hunting guns and sport guns.
3. Ships, including barges, canoes, tug boats, push boats.
4. Boats, including yachts.
5. Aircrafts.
6. Two-wheel motorcycles, three-wheel motorcycles, motorcycles (including electric vehicles), similar vehicles must be registered and attached license plates issued by the competent State agencies (hereinafter referred to as motorcycles).
7. Automobiles (including electric cars), trailers, or semi-trailers pulled by automobiles must be registered and attached license plates issued by the competent State agencies.
8. Body, chassis, engines of the properties defined in clauses 3, 4, 5, 6 and 7 of this Article must be registered with the competent State agencies.

Article 3. The payment for registration fee

Organizations and individuals having properties subject to registration fee provided for in Article 2 of this Decree must pay the registration fee when registering the ownership and use rights to the competent State agencies, except for the cases specified in Article 4 of this Decree.

Article 4. Cases of non-payment of registration fee

1. Land and houses which are the offices of diplomatic representative offices, consulates, representative offices of international organizations under the United Nations system and residences of heads of diplomatic representative offices and consulates, representative offices of international organizations of the UN system in Vietnam.

2. Properties (excluding housing and land) of foreign organizations and individuals as follows:

a) Diplomatic representative offices, consulates, representative offices of international organizations of United Nations;

b) Diplomatic officials, consular officials, administrative and technical staffs of diplomatic representation offices, consulates, representative offices' members of the international organization under the United Nations system and their family members who are not Vietnamese citizens or do not reside permanently in Vietnam issued diplomatic identity cards or official identity cards by Vietnam's Foreign Affairs Ministry;

c) Foreign organizations or individuals not subject to those specified at points a, b of this clause, but are exempted from or not required to make payment of registration fee under the international commitments which Vietnam is a member.

3. Land which are allocated by the state to the organizations and individuals to use for the following purposes:

a) Use for public purposes in accordance with the law on land;

b) Exploration and exploitation of minerals; scientific research by licenses or certifications of the competent State agencies;

c) Investment in building infrastructure for transfer or lease, regardless of land within or outside industrial zones, export processing zones; investment in building houses for trading. If the transfers occur within these cases, the organizations or individuals receiving the transfer shall pay the registration fee; if it is for lease or self-use, organizations and individuals who are allocated land by the state must pay the registration fee.

4. The land which is assigned or recognized for using in the purposes of producing agriculture, forestry, aquaculture, and salt.

5. Agricultural land transferred use right between the households and individuals in the general policy of land accumulation, parcel exchange.

6. Agricultural land which was self-reclaimed by households or individuals and is issued certificates of land use rights by the competent state agencies.

7. Land leased from the State or leased from organizations and individuals who have the legal right to use land.

8. Housing, land used for community purposes of religious organizations, religious establishments that are recognized by the State or permitted to operate.

9. Land for cemeteries and graveyards.

10. Houses and land as inheritance or gifts between: wife and husband; and natural father and mother and their children; adoptive father, mother and their adoptive children; father, mother in law and their daughter in law; father, mother in law and their son in law; grandfathers, grandmothers and their grandchildren; natural sisters, brothers with each other have been issued

certificates of land use rights, house ownership and other properties attached to land for the first time by the competent state agencies.

11. Houses of households and individuals created through the form of individual housing development.

12. Financial leased property is transferred ownership to the lessee at the end of the lease term through the assignment, sale of property leased, the lessee does not have to pay registration fee; in case the financial leasing company purchases properties of the unit already paid the registration fee, later such unit re-leases property, the financial leasing company does not have to pay registration fee.

13. Housing, land and particular properties, specialized properties, properties for the specialized management for defense and security.

14. Housing and land of the state property used as offices of the state agencies, units of armed forces, public service delivery units, political organizations, political - social organizations, socio - professional organizations, social organizations, social - professional organizations.

15. Housing and land paid compensation (including housings, land purchased with compensation money, supported money) when the State recovers them under the provisions of law.

16. Properties of organizations and individuals who have been granted certificates of land use right, used when re-registering the ownership and use right must not pay registration fee in the following cases:

a) The properties which have been granted certificates of ownership, use right by the competent authorities of the Democratic Republic of Vietnam, the Provisional Revolutionary Government of the Republic of South Vietnam, the Socialist Republic of Vietnam or the competent authorities of the old regime, now wished for changing the new certificates of ownership, use right without changing the property owners;

b) The properties of state-owned enterprises which are equitized into properties of the joint-stock company or other forms of restructuring State-owned enterprises as prescribed by law;

c) The properties have been granted certificates of ownership, use right of households later they are divided for members of the households to re-register;

d) The properties of organizations and individuals which have been granted certificates of ownership, use right must be re-registered of the ownership, use right because the certificates are lost, torn or damaged;

đ) Where regrant of certificates of land use right arises differences of additional land area but the land lot's boundaries do not change, it must not make payment for registration fee for the additional land area.

17. The properties of organizations and individuals which have been paid for the registration fee (except for non-payment for or exemption from registration fee) and then transferred to other organizations and individuals to register ownership and use right must not make payment for registration fees in the following cases:

a) Organizations and individuals, members of cooperatives bringing their assets to contribute capital to enterprises, credit institutions, cooperatives, or when the enterprises, credit institutions,

cooperatives are dissolved or divided or withdraw the assets that the organizations and individuals have contributed previously for such organizations, individuals;

b) The properties of the enterprises transferred to the member units or the enterprises transfer assets between their affiliates in the form of recording changes capital method or the agency, administrative units transfer assets within its agency, accounting unit as decided by the competent authorities.

18. The properties of organizations and individuals which have been paid the registration fee are divided or contributed by the split, equitization, consolidation, merger, renaming of the organizations as decided by the competent authorities.

19. The properties of organizations and individuals which have been paid registration fee moved to the localities where they are used without changing owners.

20. The housing of gratitude, solidarity, housing supported with the humanitarian nature, including land together housings registered ownership, use right under the recipients' names.

21. Specialized vehicles: fire trucks, ambulances, rescue vehicles, garbage trucks, spray irrigation truck, road sweepers, X-ray screening vehicles and vehicles used exclusively for war invalids, sick soldiers, disabled people, published registration of ownership of the name of war invalids, sick soldiers, the handicap.

22. The aircraft used for purposes trading freight and passengers.

23. Ships and boats for fishing, catching seafood.

24. Body and chassis and engines of the properties specified in clause 8 of Article 2 of this Decree shall be replaced but must be re-registered within the the warranty period.

25. Workshops of the production facilities and business facilities.

26. Assets as business goods of the organizations or individuals registering business operation according to law provisions without registering the ownership and use right with the competent state agency.

Chapter 2.

BASES OF REGISTRATION FEES

Article 5. Bases for calculating the registration fee

Bases for calculating the registration fee are prices to calculate registration fee and registration fee rates are by the percentage (%).

Article 6. Prices to calculate registration fee

Prices to calculate registration fee are the prices set by the People's Committees of provinces and centrally-run cities.

The Ministry of Finance shall specify the order and procedures for issuing prices to calculate registration fee as stipulated in this Article.

Article 7. Registration fee rates in percentage (%)

1. The housings and land: rates are 0.5%.

2. Hunting guns and sport guns: rates are 2%.

3. Ships, barges, canoes, tug boats, push boats, yachts, and aircrafts: rates are 1%.

4. Motorcycle: rate is 2%. Particularly:

a) Motorcycles of organizations and individuals in the centrally-run cities; cities of the provinces; towns where the provincial People's Committee bases its office, the registration fee rate for the first time is at 5%;

b) For the motorcycles paid registration fee from the second time forward are applied the rates of 1%. Where property owners had declared and paid the registration fee for motorcycles less than 5%, then transferring to organizations and individuals in the areas prescribed at point a of this clause, registration fee rate is at 5%.

5. Cars, trailers or semi-trailers pulled by automobiles, the rate is 2%.

Particularly: Automobiles carrying passengers less than 10 seats (including driver) shall be paid the registration fee at the rate of from 10% to 20%. Pursuant to the provisions of the registration fee rates in this clause, the People's Councils of provinces and centrally-run cities shall specify the rates of registration fees for cars carrying passengers less than 10 seats (including driver) to suit the actual conditions of the localities.

6. For body and chassis and engines of the properties defined in clauses 3, 4 and 5 of this Article required registering with the competent state agency, it is applied the registration fee rates corresponding to each type of property.

Registration fee rates for the properties specified in this Article are controlled at a maximum rate at 500 million VND per one, except for: cars carrying passengers less than 10 seats (including driver), aircrafts and yachts.

Chapter 3.

DEBIT AND EXEMPTION FROM REGISTRATION FEE

Article 8. Debit of registration fee

Debit of registration fee for the land of households and individuals subject to debit of money using tax as stipulated in clause 8 of Article 2 of Decree No.120/2010/ND-CP of December 30, 2010 of the Government amending and supplementing some Articles of Decree No.198/2004/ND-CP of December 03, 2004 on collection of land use money. When making payment for debt of registration fee, households and individuals must pay registration fee based on land price set by the People's Committees of provinces and centrally-run cities at the time of determination of the land use money

Where households and individuals who are debited registration fee transfer or exchange houses, land to other organizations and individuals, they must pay in full the outstanding registration fee before the transfer or exchange.

Article 9. Exemption from registration fee

1. Residential houses, land of poor households; residential houses, land of ethnic minorities in the communes, wards and towns in the difficult areas, residential houses, land of households and individuals in the communes of social - economic development program in the communes extremely difficult, mountainous and remote areas; the residential houses, land of households and individuals of ethnic minorities in the West Highlands.

2. Inland waterway means without engine, deadweight tonnage of up to 15 tons, inland waterway means with engine of total capacity of main machine up to 15 horsepower; inland waterway means with passenger carrying capacity to 12 people.
3. Housing, land of the establishments implementing socialization in the sectors of education-training, vocational training, healthcare, culture, and sports; environment in accordance with the law provisions of registration of land use right, homeownership for these activities.
4. Housing, land of non-public facilities registered land use right, homeownership for activities in the field of education - training, healthcare; culture and fitness and sports; science & technology; environment; society; population, family, child protection and care as prescribed by law, except for the cases provided in clause 3 of this Article.
5. Housing, land of the technologic and scientific enterprises registered land use right, homeownership under the provisions of law.
6. Other cases decided by the Prime Minister.

Chapter 4.

IMPLEMENTATION ORGANIZATION

Article 10. Effect

1. This Decree takes effect as from September 01, 2011 and to annul the following provisions:
 - a) Decree No.176/1999/ND-CP of December 21, 1999, Decree No.80/2008/ND-CP July 29, 2008 by the Government on the registration fee;
 - b) Clause 3 of Article 22 of Decree No.16/2001/ND-CP dated May 02, 2001 of the Government on organization and operation of financial leasing companies;
 - c) Decision No.245/2003/QD-TTg dated November 18, 2003 of the Prime Minister on the debit of registration fee for housing and housing land for households and individuals in communes under the Program 135 and households and individuals of ethnic minorities in the West Highlands;
 - d) Clause 1 of Article 7 of Decree No.53/2006/ND-CP dated May 25, 2006 of the Government on policies to encourage the development of facilities providing non-public service;
 - đ) Clause 4 of Article 10 of Decree No.80/2007/ND-CP dated May 19, 2007 of the Government on scientific and technologic enterprises;
 - e) The provisions relating to the registration fee referred to in:
 - Article 102 of Decree No.181/2004/ND-CP of October 29, 2004 of the Government on the implementation of the Land Law;
 - Clause 1 of Article 7 of Decree No.69/2008/ND-CP dated May 30, 2008 of the Government on policies to promote socialization for the activities in the field of education, vocational training, healthcare, culture, sports and environment.
2. From the effective date of this Decree, for cars carrying passengers less than 10 seats (including driver), it shall continue to apply the registration fee rate under the current regulations until the People's Councils of provinces and cities directly under the Central Government issue the new registration fee rate as prescribed in this Decree.

Article 11. Responsibility for implementation

1. The Ministry of Finance guides the implementation of this Decree.
2. The ministers, heads of ministerial-level agencies, heads of governmental agencies, presidents of People's Committees of provinces and cities directly under the Central Government and the concerned organizations, individuals are responsible for the implementation of this Decree./.

**FOR THE GOVERNMENT
PRIME MINISTER**

Nguyen Tan Dung

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