

PRIME MINISTER

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No. 27/2021/QĐ-TTg

Hanoi, September 25, 2021

DECISION

REDUCING LAND RENT FOR 2021 FOR VICTIMS OF COVID-19 EPIDEMIC

Pursuant to Law on Governmental Organization dated June 19, 2015; Law on amendments to Law on Government Organization and Law on Local Governmental Organization dated November 22, 2019;

Pursuant to Law on Land dated November 29, 2013;

Pursuant to Law on Tax Administration dated June 13, 2019;

Pursuant to Decree No. 46/2014/ND-CP dated May 15, 2014 of the Government on collecting land rent and water surface rent;

Pursuant to Decree No. 135/2016/ND-CP dated September 9, 2016 of the Government on amendment to Decrees on collecting land levy, land rent, and water surface rent;

Pursuant to Decree No. 123/2017/ND-CP dated November 14, 2017 of the Government on amendment to Decrees on collecting land levy, land rent, and water surface rent;

Pursuant to Decree No. 126/2020/ND-CP dated October 19, 2020 of the Government on elaborating to Law on Tax Administration;

At request of Minister of Finance;

Prime Minister promulgates Decision on reducing land rent;

Article 1. Scope

This Decision prescribes reduction to land rent for 2021 for victims of the COVID-19 epidemic under Article 2 hereof.

Article 2. Regulated entities

1. Organizations, entities, enterprises, households, and individuals renting land directly from the Government under Decisions or Contracts of competent authority in form of annual land rent payment (hereinafter referred to as “land lessees”).

These regulations do not apply to cases where land lessees are not eligible for land rent reduction or exemption and cases where land lessees are benefitting from land rent reduction as per land laws and other relevant law provisions.

2. Competent authority capable of processing application for land rent reduction; other relevant agencies, organizations, and individuals.

Article 3. Land rent reduction

1. Reduce 30% of payable land rent for land lessees under Article 2 hereof; do not take into account land rent of previous years and fine for late payment (if any).

2. Reduce land rent under Clause 1 of this Article shall be calculated based on the payable land rent of 2021 as per the law. In case land lessees are benefitting from land rent reduction, the 30% reduction shall be calculated based on the reduced land rent as per the law.

Article 4. Application for land rent reduction

1. Application for land rent reduction for 2021 for land lessees prepared using Form under Annex attached hereto.

Land lessees shall assume legal responsibilities for accuracy and truthfulness of information, application for land rent reduction, and beneficiaries of land rent reduction according to this Decision.

2. Decision on leasing land and Contract for renting land of competent authority (copies).

Article 5. Procedures for reducing land rent

1. Applicants shall submit 1 application for land rent reduction (online or via other methods) to tax authority, Management Board of Economic Zones, Management Board of Hi-tech Zones, and other agencies according to regulations and law from the effective date hereof until December 12, 2021 inclusively; application submitted from January 1, 2022 and onwards are not eligible for land rent reduction according to this Decision.

2. Based on application for land rent reduction submitted by applicants according to Clause 1 of this Article; competent authority shall determine the reduced land rent and issue Decision on reducing land rent according to regulations and law on collecting land rent.

3. In case land lessees are benefitting from land rent reduction decided by competent authority according to this Decision and later found to be ineligible for land rent reduction according to this Decision via inspection, land lessees must return the reduced land rent and fine for late payment calculated based on the reduced rent to state budget according to regulations and law on tax administration.

4. Land lessees who have submitted land rent for 2021 and later decided by competent authority for land reduction which leads to an excess in land rent, the excess shall be deducted to land rent of the subsequent payment period or the following year according to regulations and law on tax administration and other relevant law provisions; in case of no subsequent period of land rent submission, reimburse or return the excess according to regulations and law on tax administration and other relevant law provisions.

Article 6. Organization and entry into force.

1. This Decision comes into effect for from date of signing.
2. Ministry of Finance is responsible for directing, organizing implementation and dealing with difficulties arising during implementation of this Decision.
3. People’s Committees of provinces and central-affiliated cities are responsible for directing local authorities in reducing land rent according to this Decision.
4. Ministers, heads of ministerial agencies, heads of Governmental agencies, Chairpersons of People’s Committees of provinces and central-affiliated cities and relevant enterprises, organizations, households and individuals are responsible for the implementation of this Decision./.

**PP. PRIME MINISTER
DEPUTY PRIME MINISTER**

Le Minh Khai

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