

Part I. LEGAL DOCUMENTS**THE NATIONAL ASSEMBLY****Resolution No. 55/2010/QH12 on
agricultural land use tax exemption and
reduction****THE NATIONAL ASSEMBLY OF THE
SOCIALIST REPUBLIC OF VIETNAM**

Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam, which was revised under Resolution No. 51/2001/QH10;

Pursuant to the 1993 Law on Agricultural Land Use Tax;

At the proposal of the Government,

RESOLVES:

Article 1. Subjects eligible for agricultural land use tax exemption

1. Agricultural land use tax is exempt for all agricultural land areas used for research and trial production; areas under annual plants with at least one rice-crop a year; and land areas for salt making.

2. Agricultural land use tax is exempt for all agricultural land areas allocated by the State to poor households.

3. Agricultural land use tax is exempt for agricultural land areas within agricultural land quotas allocated to the following subjects:

a/ Peasant households and individuals allocated land by the State for agricultural production, including inherited, donated and

transferred land;

b/ Households and individuals that are members of agricultural cooperatives and have been stably contracted land by cooperatives, state-run agricultural farms or forestry farms for agricultural production under law;

c/ Households and individuals that are members of state-run agricultural farms or forestry farms and have been stably contracted land by state-run agricultural farms or forestry farms for agricultural production under law;

d/ Agricultural production households and individuals with the right to use agricultural land, that contribute their land for establishment of agricultural production cooperatives under the Law on Cooperatives.

Article 2. Subjects eligible for agricultural land use tax reduction

1. To reduce 50% of annual agricultural land use tax amounts for agricultural land areas in excess of agricultural land quotas but not in excess of transferred agricultural land quotas, for households and individuals defined in Clause 3, Article 1 of this Resolution.

For agricultural land areas in excess of transferred agricultural land quotas, 100% agricultural land use tax shall be paid.

2. For agricultural land areas allocated by the State to economic organizations, political organizations, socio-political organizations, socio-professional organizations, non-business units and other units, it is provided for as follows:

a/ 50% reduction of annual agricultural land use tax amounts for agricultural land areas allocated by the State to economic organizations, political organizations, socio-political

organizations, socio-professional organizations, non-business units or other units, which directly use land for agricultural production;

b/ For agricultural land areas allocated by the State to economic organizations, political organizations, socio-political organizations, socio-professional organizations, non-business units or other units currently managing but not directly using the land for agricultural production, the land shall be recovered under the Land Law; pending the land recovery by the State, 100% agricultural land use tax shall be paid.

3. 50% reduction of annual agricultural land use tax amounts for agricultural land areas assigned by the State to people's armed forces units for use and management.

Article 3. Assigned agricultural land quotas, transferred agricultural land quotas

Assigned agricultural land quotas comply with Article 70 of the Land Law.

Transferred agricultural land quotas comply with Article 71 of the Land Law.

Article 4. Tax exemption or reduction duration

The agricultural land use tax exemption or reduction duration prescribed in this Resolution lasts from January 1, 2011, through December 31, 2020.

Article 5. Implementation provisions

1. This Resolution takes effect on January 1, 2011.

2. From the effective date of this Resolution, subjects eligible for agricultural land use tax exemption and reduction that are not defined in this Resolution shall continue to comply with the

Law on Agricultural Land Use Tax.

If tax payers enjoy both agricultural land use tax exemption and reduction under this Resolution and the Law on Agricultural Land Use Tax, they will be entitled to the highest agricultural land use tax exemption or reduction level.

3. The Government shall detail and guide the implementation of this Resolution.

This Resolution was passed on November 24, 2010, by the National Assembly of the Socialist Republic of Vietnam at its eighth session.

Chairman of the National Assembly
NGUYEN PHU TRONG