

**PRIME MINISTER OF
VIETNAM**

No. 01/2023/QĐ-TTg

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness

Hanoi, January 31, 2023

DECISION

**ON REDUCTION IN LAND RENT AND WATER SURFACE RENT IN 2022 FOR
ENTITIES AFFECTED BY COVID-19**

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

Pursuant to the Land Law dated November 29, 2013;

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

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

Pursuant to the Government's Decree No. 135/2016/ND-CP dated September 09, 2016 amending certain Articles of Decrees on collection of land use charges, land rents and water surface rents;

Pursuant to the Government's Decree No. 123/2017/ND-CP dated November 14, 2017 amending certain Articles of Decrees on collection of land use charges, land rents and water surface rents;

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

Pursuant to Resolution No. 07/NQ-CP dated January 30, 2023 of the Government on reduction in land rents and water surface rents in 2022 for entities affected by COVID-19;

Pursuant to Official Dispatch No. 1649/TTKQH-TCNS dated October 27, 2022 of the Secretary-General of the National Assembly on the notice of opinions of the Standing Committee of National Assembly;

At the request of the Minister of Finance,

The Prime Minister promulgates a Decision on reduction in land rents and water surface rents in 2022 for entities affected by COVID-19.

Article 1. Scope

This Decision provides for the reduction in land rents and water surface rents in 2022 for entities affected by COVID-19 prescribed in Article 2 of this Decision.

Article 2. Regulated entities

1. Organizations, units, enterprises, households and individuals that are directly leasing land from the State under decisions or contracts or certificates of land use rights and rights to ownership of houses and other property on land issued by competent regulatory authorities via the method of land lease and water surface lease with annual rental payment (hereinafter referred to as "land lessees and water surface lessees).

This regulation is applicable to land lessees and water surface lessees who are ineligible for exemption from or reduction in land rents and those whose land rents and water surface rents are reduced according to the regulations of land laws (Land Law and documents elaborating Land Law) and other relative laws.

2. Agencies having jurisdictions to deal with application for reduction in land rents and water surface rents; other relative agencies, organizations and individuals.

Article 3. Reduction in land rents and water surface rents

1. 30% reduction in land rents and water surface rents payable in 2022 shall be given to land lessees and water surface lessees prescribed in Article 2 of this Decision; the reduction shall not be given for the land rents and water surface rents owed from the previous years of 2022 and late payment interest (if any).

2. The reduction in land rents and water surface rents prescribed in Clause 1 of this Article shall be calculated based on the amount of land rents and water surface rents payable in 2022 as prescribed by laws. In case that land lessees and/or water surface lessees are entitled to a reduction in land and water surface rents as prescribed and/or a deduction from compensation and ground clearance under regulations of laws on land rents and water surface rents, a 30% reduction in land rents and water surface rents shall be calculated according to the number of land rents and water surface rents payable (if any) after being reduced and/or deducted as prescribed by law.

Article 4. Application for reduction in land rents and water surface rents

1. A written request for reduction in land rent or water surface rent in 2022 of a land lessee or water surface lessee, using the Form in the Appendix issued with this Decision.

The land lessees and water surface lessees shall be responsible before law for the truthfulness and accuracy of their information on and request for reduction in land and water surface rents, ensuring the right entities entitled to reduction in land and water surface rents as prescribed in this Decision.

2. Decisions or contracts or certificates of land use rights and rights to ownership of house and other properties on land issued by competent state authorities (copies).

Article 5. Procedures for reduction in land rents and water surface rents

1. A land lessee or water surface lessee shall submit 01 application for reduction in land rents or water surface rents (via an online method or another method) to a tax authority, Economic Zone Management Board, Hi-Tech Park Management Board or another agency as prescribed by laws from the effective date of this Decision to the end of March 31, 2023. The regulations in this Decision shall not be applicable to land lessees and water surface lessees who submit their applications after March 31, 2023.

2. Based on the application submitted by the land or water surface lessee as prescribed in Clause 1 of this Article, within 30 days from the date of receiving all the valid application as prescribed in Article 4 of this Decision, the competent authority shall determine the reductions and issue a decision on reduction in land and water surface rents as prescribed by laws on collection of land and water surface rents and laws on tax administration.

3. In case a land or water surface lessee has received a decision on reduction in land or water surface rents from a competent authority as prescribed in this Decision but then he/she is discovered to be not entitled to reduction in land or water surface rents by a competent authority via inspection according to the regulations in this Decision, the land lessee or water surface lessee must refund the reduction and the late payment interest calculated based on the reduction to the state budget as prescribed by laws on tax administration.

4. In case a land or water surface lessee has paid the amount of land or water surface rents of 2022 but after a competent authority determines and decides a reduction in land rents or water surface rents, thereby leading a superfluity of land or water surface rents, the overpaid rents shall be carried forward to the following period or the next year as prescribed by laws on tax administration and other relative laws; in case he/she has completed payment in the year, he/she shall offset refund the overpaid rents as prescribed by laws on tax administration and other relevant laws.

Article 6. Organization of implementation and effect.

1. This Decision comes into force from the day on which it is signed.

2. The Ministry of Finance shall direct and organize the implementation and handling of difficulties arising during the implementation of this Decision.

3.

4. Ministers, Heads of Ministerial agencies, Heads of Governmental agencies, Presidents of the People's Committees of provinces and central-affiliated cities and relevant

- Land lease/water surface lease decision No.....,[date].....
- Land lease/water surface lease contract No.....,[date]..... .
- Certificates of land use rights and ownership of houses and other assets on land No.....,[date].....

[08] Other relative information (if any):.....

We certify that the above information that I have provided on this form is true. I will be responsible before law for the above-mentioned information./.

TAX AGENT STAFF
 Full name:
 Practicing certificate No.....

.....[date]....., 2023
TAXPAYER or LEGAL REPRESENTATIVE OF TAXPAYER
Signature, full name; position and seal (if any)

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