

DECREE No. 188/2004/ND-CP OF NOVEMBER 16, 2004: On methods of determining land prices and assorted-land price brackets

THE GOVERNMENT

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

Pursuant to November 26, 2003 Land Law No. 13/2003/QH11;

Pursuant to April 26, 2002 Price Ordinance No. 40/2002/PL-UBTVQH;

At the proposal of the Finance Minister,

DECREES:

Chapter I

GENERAL PROVISIONS

Article 1. - Objects of regulation

This Decree prescribes methods of determining land prices, assorted-land price brackets and valuating specific land categories in localities.

Article 2. - Scope of application

1. Land prices decided by the People's Committees of the provinces or centrally run cities (hereinafter called the provincial-level People's Committees for short) under the provisions of this Decree shall be used as basis for:
 - a) Calculating tax on land use and land use right transfer according to law provisions;
 - b) Calculating land use levies and land rents upon land assignment, land lease without going through auctions of land use rights or bidding for projects involving land use, for the cases prescribed in Articles 34 and 35 of the 2003 Land Law;
 - c) Calculating the land use right value when land is assigned without the collection of land use levies to organizations, individuals in the cases prescribed in Article 33 of the 2003 Land Law;
 - d) Determining the land use right value for calculation into the value of assets of State enterprises upon their equitization, with the selection of form of land assignment with the collection of land use levies under the provisions in Clause 3, Article 59 of the 2003 Land Law;
 - e) Calculating the land use right value to collect fees for registration of land use right transfer according to law provisions;
 - f) Calculating the land use right value for payment of compensations when the State recovers land for use for defense, security, national interest, public interest and/or economic development purposes as prescribed in Articles 39 and 40 of the 2003 Land Law;
 - g) Calculating damages to be paid by persons who have committed acts of violating land legislation, thus causing damage to the State as provided for by law.
2. In cases where the State assigns or leases land in form of land use right auction or bidding for projects involving land use, the auction or bid winning prices must not be lower than the prices decided by the provincial-level People's Committees as provided for in this Decree.
3. This Decree shall not apply to cases where the land use right possessors reach agreement on land prices when exercising the right to transfer, lease or sublease their land use rights; or to contribute capital with the land use rights.

Article 3. - Interpretation of terms and phrases

In this Decree, the following terms and phrases shall be construed as follows:

1. Rural land region classification means the determination of land fund which embraces categories of land with similar soil, adaphic and climatic conditions in the region, and thereby the categorization of land in the delta, midland and mountain regions for price determination.
2. The actual market price of land use right transfer under normal conditions means the amount of VNDong calculated on a land acreage unit formulated from the results of common actual transactions between people who wish to transfer and people who wish to be transferred without being affected by such factors as price rise due to accumulation, change of planning, transfer under conditions of coercion, blood relations.
3. Land in adjacent areas between provinces, centrally run cities mean land areas bordering on each other at the administrative boundaries between provinces, centrally run cities.
4. Adjacent land means land areas adjacent to each other, successive to land areas already determined.

Chapter II

METHODS OF DETERMINING LAND PRICES AND ASSORTED-LAND PRICE BRACKETS

Article 4. - Land price-determining methods

1. Method of direct comparison means the method of determining the price levels through analysis of actual land use right transfer market price levels of similar land categories (in term of land categories, land acreage, land plots, land grade, urban center grades, street grades and position) for comparison and determination of prices of the land plots, land categories which need to be priced.
2. The income-based method means the method of determining the price level being the quotient between the annual net income level earned on a land acreage unit and the annual average savings interest rate (up to the time of land pricing) of VND deposits with one-year (12 months) term at the State-run commercial bank having the highest savings interest rate in the locality.

Article 5. - Conditions on application of land price-determining methods

1. The method of direct comparison shall apply to determine land prices when there are on the market similar land categories with the land use rights being already transferred, which are comparable with the categories of to be- priced land.

The land use right transfer prices of similar land categories, used for analysis of, comparison with, the categories of land which need to be priced, must be the actual market prices of land use right transfer under normal conditions.

2. The income-based method shall apply only to determine the prices of land categories with incomes from land being determined.
3. Basing themselves on the practical situation of land use right transfer market, dossiers on various land categories, and the gathered data, the provincial-level People's Committees shall select appropriate price-determining methods; in case of necessity, two land price-determining methods prescribed in this Decree can be combined together for examining, comparing the estimated price levels to decide on the specific price levels.
4. Upon the determination of specific land prices in localities, if a number of land categories fail to fully meet the conditions for application of the land price-determining methods mentioned in

Article 4, the provisions at Points 6 and 7, Item a, Clause 1; Points 5 and 6, Item b, Clause 1 and Item c, Clause 1, Article 6 of this Decree shall apply to determine the prices.

Article 6. - Assorted-land price brackets

1. The land price brackets issued together with this Decree are prescribed for the land categories stated in Article 13 of the Land Law including:

a) For agricultural land group:

- The annual crop planting land price bracket (Table 1).
- The perennial tree planting land price bracket (Table 2).
- The production-forest land price bracket (Table 3).
- The aquaculture land price bracket (Table 4).
- The salt-making land price bracket (Table 5).
- For protective-forest land and special-use forest land, the provincial-level People's Committees shall base on the production- forest land prices set by themselves and on the method of determining the production-forest land prices, prescribed in Article 13 of this Decree, to determine the price levels suitable to local practical situation.
- For other agricultural land categories as provided for by the Government, the provincial-level People's Committees shall base on the prices of adjacent agricultural land categories they have set and on the land price-determining methods applicable to the adjacent agricultural land categories prescribed in Article 13 of this Decree to determine the price levels suitable to the local practical situation.

b) For non-agricultural land group:

- The rural residential land price bracket (Table 6).
- The urban residential land price bracket (Table 7).
- The rural non-agricultural production and/or business land price bracket (Table 8).
- The urban non-agricultural production and/or business land price bracket (Table 9).
- For land used for construction of working offices and land used for construction of non-business works, the provincial-level People's Committees shall base on the prices of adjacent residential land or the prices of residential land in the vicinities, which they have decided and on the methods of determining the prices of residential land prescribed in Article 13 of this Decree to set the appropriate price levels suitable to the local practical situation.
- For land used for defense, security purposes; land used for public purposes under the Government's regulations; land used by religious establishments; land with works being communal houses, temples, shrines, small pagodas, worshipping halls, ancestral worship houses; land used for cemeteries or graveyards and other non-agricultural land as prescribed by the Government, the provincial-level People's Committees shall base on the adjacent land prices they have decided and on the land price-determining methods applicable to adjacent land categories prescribed in Article 13 of this Decree to set the appropriate price levels suitable to the local practical situation.

c) For unused-land group

For categories of land with use purposes being not yet identified, including unused delta land, unused hilly and mountainous land, rock mountains without forests, when needing their prices for calculation of damages to be paid by persons who commit acts of violating legislation on such

land categories, the provincial-level People's Committees shall base on the prices of adjacent land categories they have prescribed and on the methods of determining the prices of adjacent land categories prescribed in Article 13 of this Decree to set the appropriate land price levels. When unused land is put to use under permission of competent authorities, the provincial-level People's Committees shall base on the bracket of the prices of land of the same category, the same use purposes, prescribed by the Government, to determine the specific price levels.

2. Basing themselves on the actual land use right transfer prices in localities, the provincial-level People's Committees can decide on the specific land prices within the permitted limits of increase of not more than 20% compared with the maximum price level and decrease of not more than 20% compared to the minimum price level of the bracket of prices of land of the same category prescribed in Clause 1 of this Article.

Article 7. - Adjustment of assorted-land price brackets

When the common land use right transfer prices of a number or all of the land categories in the land price bracket tables fluctuate for 60 consecutive days or more on a large scale (many provinces, cities), thus causing big price differences: increase by 30% or more as compared with the maximum land price or decrease by 30% or more as compared with the minimum land price in the price brackets prescribed in Clause 1, Article 6 of this Decree, the Finance Ministry shall have to assume the prime responsibility for formulating a number of or all new land price brackets and submit them to the Government for proper adjustment.

Chapter III

DETERMINATION OF PRICES OF VARIOUS LAND CATEGORIES IN LOCALITIES

Article 8. - Principles on rural land region classification, agricultural-land categorization for land price determination

1. Land region classification

Land is divided into three regions: delta, midland and mountain; each region has the following fundamental characteristics:

- a) Delta is the low-lying land, fairly flat at the height equal to sea water level. It has a high population density. Its infrastructure and conditions for goods production and circulation are more convenient than in the midland and mountain.
- b) Midland is the land region of medium height (lower than the mountain region but higher than the delta), consisting largely of hilly land. Its population density is lower than that of the delta but higher than that of the mountain; its infrastructure and conditions for goods production and circulation are less convenient than those in the delta but more convenient than those in the mountain.
- c) Mountain region is a land region lying higher than the midland, consisting largely of high-mountain areas with complicated terrain. Its population density is low; its infrastructure and conditions for goods production and circulation are less convenient than those in the midland.

The recognition of communes to be mountain communes shall comply with the regulations of the Committee for Ethnicity and Mountainous Regions (now the Committee for Ethnic Affairs).

2. Land grade classification

The land grade used for land price determination shall comply with the land grade for calculation of agricultural land use tax in localities, approved by competent authorities according to the current regulations of the State.

Article 9. - Determination of land region, land grade and position of every specific land category in rural areas for land price determination

1. Agricultural land group

a) For annual crop land, perennial tree land, aquaculture land, production-forest land, protective-forest land, special-use forest land and other agricultural land categories, they are graded according to three types of commune classified according to administrative boundaries: delta, midland and mountain.

b) For salt-making land, it is graded according to position. The salt-making land positions are determined on the basis of the distance from salt-making fields to salt storehouses in production areas or near traffic roads on the principle that: Position No. 1 applies to salt-making fields nearest the salt storehouses or traffic roads; the subsequent positions from No. 2 onwards lie at distances farther from the salt storehouses and from traffic roads.

2. Non-agricultural land group in rural areas

For rural residential land, non-agricultural production and/or business land in rural areas and other rural non-agricultural land categories such as land for construction of working offices, construction of non-business works; land used for defense or security purposes; land used for public purposes including traffic land, irrigation land; land for construction of cultural, medical, education and training, physical training and sport facilities in service of public interests; land with historical or cultural relics, scenic places; land for construction of other public works as provided for by the Government; land used by religious establishments; land with works being communal houses, temples, shrines, small pagodas, worshipping halls, ancestral worship houses; land for cemeteries, graveyards and other non-agricultural land, as provided for by the Government, it shall be graded according to position of each land category and according to three types of commune classified according to administrative boundaries: delta, midland and mountain for price determination.

The positions of each land category in each type of commune are divided according to three regions within the commune-level administrative boundaries:

- Region 1: Land with frontage bordering on main traffic axis lying in the center of communes or commune clusters (near the commune-level People's Committees, schools, market places, health stations); near trade and service areas, tourist resorts, industrial parks, export processing zones; or not lying in the center of communes but near traffic hubs or rural marketplaces.

- Region 2: Lying along inter-village (hamlet) traffic axes, adjacent to centers of communes, commune clusters, trade and service areas, tourist resorts, export processing zones.

- Region 3: Covering the remaining positions in communes

The land region classification for land price determination shall comply with the principle that Region 1 is capable of generating the highest profits, has the most convenient infrastructures; Region 2 and region 3 are capable of generating lower profits and have less convenient infrastructures.

The positions of each land category in each region shall be determined on the basis of profit-generating capability, the distances to frontage of traffic axes and the infrastructure conditions are convenient for daily-life, business activities and service provisions on the principle that positions No. 1 have the highest profit-generating capability, the most convenient infrastructure conditions, are nearest the main traffic axes; the successive positions from No. 2 onward have lower profit-generating capability and less convenient infrastructures.

Article 10. - Classification of urban areas, streets, land positions in urban centers of each specific land category for land price determination

For urban residential land, non-agricultural production and/or business land and other non-agricultural land categories in urban centers such as land for construction of working offices, construction of non-business works; land used for defense or security purposes; land used for public purposes, including traffic land, irrigation land; land for construction of cultural, medical, education and training, physical training and sport facilities in service of public interests; land with historical and/or cultural relics, scenic places; land for construction of other public works as provided for by the Government; land used by religious establishments; land with works being communal houses, temples, shrines, small pagodas, worshipping halls, ancestral worship houses; land for cemeteries, graveyards and other non-agricultural land as provided for by the Government shall be graded according to types of urban centers, types of street and land positions for price determination.

1. Urban centers include cities, provincial capitals, district townships, set up and graded under decisions of competent state agencies. Urban centers are classified into 6 grades: special-grade urban centers, grade-I urban centers, grade-II urban centers, grade-III urban centers, grade-IV urban centers, grade-V urban centers according to the current regulations of the State.

For provincial capitals, district townships not yet graded as urban centers, they shall be classified into grade-V urban centers.

2. Classification of urban streets

Types of street in each grade of urban center shall be determined mainly on the basis of profit-generating capability, infrastructure conditions convenient for daily-life, production, business, service, tourist activities, on the distance to urban centers, trade, service and tourist centers.

Streets in each type of urban center are classified into different grades of street with ordinal numbers from No. 1 on. Grade-I streets apply to land in the hearts of urban centers, trade, service and/or tourist centers; have the highest profit-generating capacity and the most convenient infrastructure conditions; the following street grades from grade 2 onwards shall apply to land not lying in the hearts of urban centers, trade, service and/or tourist centers, with lower profit-generating capability and less convenient infrastructure conditions.

In cases where a street consists of various street sections with different profit-generating capabilities, different infrastructure conditions, such street sections shall be graded into the corresponding street grades.

3. Land positions in every street grade of each grade of urban center shall be determined on the basis of profit-generating capability, infrastructure conditions favorable for daily-life, production, business and/or service activities, on the distance to traffic axes. Land positions in each street grade of each urban center grade shall be classified into positions from No. 1 on. Position No. 1 shall apply to land adjacent to streets (with frontage) with the highest profit-generating capability, most convenient infrastructure conditions; the following positions from No. 2 onwards shall apply to land not adjacent to streets, with lower profit-generating capability and less convenient infrastructure conditions.

Article 11. - Competence to classify land region, land grades, street grades and specific land positions for price determination

Based on the provisions in Articles 8, 9 and 10 of this Decree and on the practical situation and practices of each locality, the provincial-level People's Committee shall prescribe specific criteria and provide for region classification, land grades, decide on the quantity of positions of each land

category; the quantity of street grades, the quantity of land positions of each street grade corresponding to grades of urban center in the locality for use as basis for price determination.

Annually, the provincial-level People's Committees must readjust land categories, street grades and land positions upon any changes in previously classified land categories, land grades, street grades and/or land positions due to planning, investment in upgrading or construction of infrastructures.

Article 12. - Adjacent land areas

1. Adjacent land areas between provinces, centrally run cities

a) For agricultural land in adjacent land areas, it shall be determined as from the administrative boundaries between provinces further deep inside the region of each province for at least 500 meters.

b) For rural non-agricultural land in adjacent land areas, it shall be determined as from the administrative boundaries between provinces further deep into the region of each province for at least 300 meters.

c) For urban non-agricultural land of the same urban center grade, the adjacent land areas shall be determined as from the administrative boundaries between provinces further deep into the region of each province for at least 200 meters.

d) In cases where the land areas between provinces are separated by rivers, lakes, canals of a width of 100 meters or less, the adjacent land areas shall be determined as from the banks of rivers, lakes, canals to each side further deep into the region of each province as provided for at Points a, b, c of this Clause. If the rivers, lakes or canals are over 100 meters in width, they shall not be graded as adjacent land.

2. Adjacent land areas between rural districts, urban districts, or towns of provinces, centrally run cities.

The provincial-level People's Committees shall base on the practical local situation to specify the appropriate adjacent land areas between urban districts, rural districts, towns in the provinces or cities.

Article 13. - Determination of prices of specific land categories in localities

1. When determining or adjusting the prices of specific land categories in the localities, the provincial-level People's Committees must:

a) Classify land regions, land grades, street grades and land positions according to the provisions in Articles 8, 9, 10 and 11 of this Decree.

b) Based on the land price-determining principles prescribed in Article 56 of the Land Law; the land price-determining methods and assorted- land price brackets prescribed in Articles 4, 5 and 6; the methods of determining price of every specific land category in this Decree and the actual common market prices of land use right transfer under normal conditions formulate price tables for various specific land categories in localities and submit them to the People's Councils of the same level for comments before deciding thereon.

2. Methods of determining specific prices for every land category

When prices are determined for any land categories, the price brackets prescribed by the Government for such land categories shall apply. The methods of determining specific prices for every land category according to price brackets shall be as follows:

a) For annual crop land, perennial tree land, aquaculture land, production-forest land, protective-forest land, special-use forest land and other agricultural land categories:

Grade-1 land of each region (delta, midland, mountain) and each land category, which contains soil elements, is situated at the best positions and endowed with the best climatic, weather, irrigation and drainage conditions, shall correspond to the highest price level; land of lower grades from grade 2 onwards with poorer conditions shall correspond to lower price levels.

b) For salt-making land: Land in Position No. 1 shall have the highest price; land in positions from No. 2 onwards shall correspond to lower price levels.

c) For residential land, non-agricultural production and/or business land and other non-agricultural land categories in the rural areas:

Land in region 1 has the highest price level; land in regions from No. 2 onwards shall correspond to lower price levels.

In each land region, the land prices shall be determined according to positions. Land in position No. 1 of region 1 shall have the highest price level in region 1, land in other positions from No. 2 onwards shall correspond to lower price levels. Similarly, land in position No. 1 of region 2 shall have the highest price level in region 2, and land in other positions from No. 2 onwards shall correspond to lower price levels; land in position No. 1 of region 3 shall have the highest price level in region 3, land in other positions from No. 2 onwards shall correspond to lower price levels.

d) For garden, pond land lying mixedly in rural residential land areas, and not issued the land use right certificate by competent authorities, the land prices shall be determined as equal to the land prices of the perennial tree land of the highest grade in the same regions; and at the same time basing on the practical situation in localities, the provincial-level People's Committees shall prescribe higher price levels which, however, must not exceed twice the prices of perennial tree land of the highest grade in the same region, set by the provincial-level People's Committees.

e) For residential land, non-agricultural production and/or business land and other non-agricultural land categories in urban centers:

In urban centers of each grade, the land prices shall be determined according to street grades.

The grade-1 street land in the hearts of urban centers, trade and service centers shall have the highest price levels. Land in streets of other grades from grade 2 onwards shall correspond to lower price levels.

In streets of each grade, the land prices shall be determined according to land positions. Land in position No. 1 of grade-1 streets shall correspond to the highest price level of grade-1 streets; land in other positions from No. 2 onwards shall correspond to lower price levels. Similarly, land in position No. 1 of streets of other grades shall have the highest price levels corresponding to street grades respectively and land in other positions shall correspond to the respective lower price levels corresponding to respective street grades.

In cases where a street of a certain grade consists of various sections with different profit-generating capabilities, different actual land use right transfer prices and different infrastructure conditions, each street section shall be classified into the corresponding street grade for determination of its specific price to be decided by the provincial-level People's Committees.

f) For agricultural land lying mixedly within urban centers, which is, under planning, classified as neither residential land nor other agricultural land, the land price shall be determined as equal to the price of the perennial tree land of highest grade in the same region; at the same time, basing on the practical situation in the localities, the provincial-level People's Committees shall

prescribe higher land price levels which, however, must not more than double the price of the perennial tree land of the highest grade in the same region, set by the provincial-level People's Committees.

g) For rural residential land lying along main traffic axes (national highways, provincial roads), traffic hubs, trade zones, tourist resorts, industrial zones, the provincial-level People's Committees shall base on the practical situation in their localities to prescribe the appropriate land prices at these positions, which, however, must not more than treble the maximum price of the rural land price brackets prescribed by the Government in Clause 1, Article 6 of this Decree.

Article 14. - Prices of land in adjacent areas

1. The prices of land in adjacent areas between provinces, centrally run cities

a) When determining the prices of land in adjacent areas between provinces, centrally run cities, the People's Committees of the provinces having the adjacent land must base on the provisions in Clause 1, Article 12 of this Decree to reach mutual agreement on the land prices and plans on adjustment of land prices in the adjacent areas, on the principles:

- For the adjacent land of any land category, the price bracket prescribed by the Government for such land category shall apply.

- For land in adjacent areas between provinces, centrally run cities as provided for in Clause 1, Article 12 of this Decree, if having the same natural conditions, infrastructure conditions, the same use purposes at present and the same use purposes under planning, the price levels shall be the same.

For special cases, the price levels may differ, but the maximum difference level must not exceed 20%.

b) In cases where provinces having land in adjacent areas prescribed at Point a, Clause 1 of this Article cannot reach mutual agreement on price levels, they must report thereon to the Prime Minister for decision.

2. Prices of land in adjacent areas between urban districts, rural districts, towns and cities of provinces or centrally run cities

The provincial-level People's Committees shall base on the provisions in Clause 2, Article 12 and the principles for determining prices of land in adjacent areas prescribed at Point a, Clause 1 of this Article to determine the appropriate specific prices of land in the adjacent areas.

Article 15. - Adjustment of specific land prices in localities

The provincial-level People's Committees must adjust land prices in the following cases:

1. When the actual land use right transfer market prices under normal conditions in localities of certain land categories, certain land positions constantly fluctuate for 60 days or more, thus causing big price differences: if decreasing by 10% or more as compared with the prices set by the provincial-level People's Committees, they shall adjust by reducing such prices; if increasing by 20% or more over the prices set by the provincial-level People's Committees, they shall adjust by increasing the prices which, however, must not exceed 20% of the maximum prices of the price brackets prescribed in Clause 2, Article 6 of this Decree.

2. When competent authorities adjust land use plannings, plans, change land use purposes, change land grades, urban center grades, street grades and/or land positions, they must adjust the prices of land in regions where such changes occur according to appropriate land price brackets, which, however, must not exceed the price levels prescribed in Clause 1 of this Article.

3. When the Government's land price brackets are adjusted.

Chapter IV

IMPLEMENTATION ORGANIZATION

Article 16. - Implementation organization

1. The Finance Ministry shall, according to its competence, have to guide the implementation, check the organization of implementation of this Decree and settle arising problems related to land prices at the requests of localities; to organize networks for land price statistics, investigation and monitoring nationwide; to assume the prime responsibility for formulating assorted-land price brackets for submission to the Government; to organize professional fostering on land price determination.

2. The ministries, branches, organizations and agencies using land shall have to direct, examine and inspect the observance of land prices as provided for in this Decree.

3. The People's Committees of different levels shall have the responsibility:

a) To determine land prices, adjust land prices promptly according to the provisions of this Decree. To publicize land prices in their respective localities on January 1st every year and upon land price adjustment; to organize and examine the observance of land prices in their respective localities.

In case of necessity, when considering to decide on land prices in localities, the provincial-level People's Committees may hire units with price-evaluating function or land price consultancy agencies to survey or investigate the land use right transfer prices, to advise on formulation of prices of specific land categories in localities.

b) Not to decentralize or authorize the assorted land price determination to branches, People's Committees of urban districts, rural districts, provincial capitals or towns.

c) To inspect, handle and settle specific matters related to land prices, which fall under the jurisdiction of localities.

d) To regularly monitor the regular fluctuation of land use right transfer prices, to organize land price statistics.

e) To report to the Finance Ministry the situation on land use right transfer prices of assorted land categories in localities once every six months; the report submission deadlines shall be before June 15 and December 15 every year.

f) To deduct a funding amount from local budgets for performance of investigation and surveys of land use right transfer prices of various land categories, hiring of consultants for formulation of land price brackets and determination of land prices in localities.

Article 17. - Implementation provisions

1. This Decree takes effect 15 days after its publication in the Official Gazette and replaces the Government's Decree No. 87/CP of August 17, 1994 prescribing price brackets for various land categories, the Prime Minister's Decision No. 302/TTg of May 13, 1996 adjusting coefficient (k) in land price brackets and the Government's Decree No. 17/1998/ND-CP of March 21, 1998 amending and supplementing Clause 2, Article 4 of Decree No. 87/CP of August 17, 1994 prescribing assorted-land price brackets.

2. The provincial-level People's Committee shall base on this Decree to promulgate and publicize specific prices of different land categories for application from January 1, 2005.

3. The ministers, the heads of the ministerial-level agencies, the heads of the Government-attached agencies and the presidents of the provincial/municipal People's Committees shall have to implement this Decree.

On behalf of the Government

Prime Minister

PHAN VAN KHAI

ASSORTED-LAND PRICE BRACKETS

(Issued together with the Government's Decree No. 188/2004/ND-CP of November 16, 2004)

Table 1: ANNUAL CROP LAND PRICE BRACKET

Calculation unit: VNDong thousand/m²

Type of commune	Delta commune		Midland commune		Mountain commune	
Price level	Minimum price	Maximum price	Minimum price	Maximum price	Minimum price	Maximum price
	4.0	90.0	3.0	70.0	1.0	47.5

Table 2: PERENNIAL TREE LAND PRICE BRACKET

Calculation unit: VNDong thousand/m²

Type of commune	Delta commune		Midland commune		Mountain commune	
Price level	Minimum price	Maximum price	Minimum price	Maximum price	Minimum price	Maximum price
	5.0	105.0	3.5	65.0	0.8	45.0

Table 3: PRODUCTION-FOREST LAND PRICE BRACKET

Calculation unit: VNDthousand/m²

Type of commune	Delta commune		Midland commune		Mountain commune	
	Minimum price	Maximum price	Minimum price	Maximum price	Minimum price	Maximum price

Price level	1.5	40.0	0.8	25.5	0.5	20.0
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Table 4: AQUACULTURE LAND PRICE BRACKET

Calculation unit: VNDthousand/m²

Type of commune	Delta commune		Midland commune		Mountain commune	
	Minimum price	Maximum price	Minimum price	Maximum price	Minimum price	Maximum price
Price level	3.0	90.0	2.0	50.0	0.5	24.0

Table 5: SALT-MAKING LAND PRICE BRACKET

Calculation unit: VND thousand/m²

	Nationwide	
	Minimum price	Maximum price
Price level	1.5	41.0

Table 6: RURAL RESIDENTIAL LAND PRICE BRACKET

Calculation unit: VND thousand/m²

Type of commune	Delta commune		Midland commune		Mountain commune	
	Minimum price	Maximum price	Minimum price	Maximum price	Minimum price	Maximum price
Price level	10.0	1,250.0	4.5	850.0	2.5	600.0

Table 7: URBAN RESIDENTIAL LAND PRICE BRACKET

Calculation unit: VNDthousand/m²

Urban center grade	Special grade		I		II		III		IV		V	
	minimum price	maximum price										
Price level	1,500.0	67,500.0	400.0	42,500.0	150.0	30,000.0	120.0	19,500.0	50.0	13,350.0	30.0	6,700.0

Table 8: RURAL NON-AGRICULTURAL PRODUCTION/BUSINESS LAND PRICE BRACKET

Calculation unit: VNDthousand/m²

Type of commune	Delta commune		Midland commune		Mountain commune	
	Minimum price	Maximum price	Minimum price	Maximum price	Minimum price	Maximum price
Price level	10.0	900.0	4.5	600.0	2.5	350.0

Table 9: URBAN NON-AGRICULTURAL PRODUCTION/BUSINESS LAND PRICE BRACKET

Calculation unit: VNDthousand/m²

Urban center grade	Special grade		I		II		III		IV		V	
	minimum price	maximum price										
Price level	1,000.0	47,810.0	250.0	29,500.0	100.0	20,000.0	50.0	13,500.0	40.0	8,500.0	15.0	4,500.0