

**ND-CP OF DECEMBER 3, 2004, ON THE
COLLECTION OF LAND USE LEVIES****THE GOVERNMENT**

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

*Pursuant to the November 26, 2003 Land
Law;*

Pursuant to the Investment Law;

At the proposal of the Minister of Finance,

DECREES:

Article 1.- To amend and supplement a number of articles of the Government's Decree No. 198/2004/ND-CP of December 3, 2004, on the collection of land use levies as follows:

1. To amend and supplement Clause 3 of, and add Clause 6 to, Article 11 as follows:

"3. If an organization, household or individual is eligible for both land use levy exemption and reduction as specified in this Decree or other relevant legal documents, such organization, household or individual will be entitled to land use levy exemption; if an organization, household or individual is eligible for land use levy reduction at different levels specified in this Decree or other relevant legal documents, such organization, household or individual will be entitled to the highest reduction level.

6. Operating projects which are enjoying land use levy exemption or reduction at levels higher than those prescribed in this Decree will continue

**DECREE No. 44/2008/ND-CP OF APRIL 9,
2008, AMENDING AND SUPPLEMENTING
A NUMBER OF ARTICLES OF THE
GOVERNMENT'S DECREE No. 198/2004/**

enjoying such incentive levels for the remaining period; if the levels of land use levy exemption or reduction are lower than those prescribed in this Decree, they will enjoy the incentive levels prescribed in this Decree for the remaining period.”

2. To amend and supplement Clause 1 of Article 12 as follows:

“1. Projects in the domains in which investment is particularly encouraged and located in geographical areas with exceptionally difficult socio-economic conditions are exempt from land use levy.

The list of domains in which investment is particularly encouraged and the list of geographical areas with exceptionally difficult socio-economic conditions comply with the provisions of the Investment Law and its guiding documents.”

3. To amend and supplement Clause 1 of Article 13 as follows:

“1. To reduce land use levy in accordance with the Investment Law:

a/ A 50% reduction of land use levy amounts payable into the state budget will be granted in the following cases:

- Projects in the domains in which investment is particularly encouraged and located in geographical areas with difficult socio-economic conditions.

- Projects in the domains in which investment is encouraged and located in geographical areas with exceptionally difficult socio-economic conditions.

This provision does not apply to preferential investment projects defined in Clause 3, Article

12 of this Decree.

b/ A 30% reduction of land use levy amounts payable into the state budget will be granted in the following cases:

- Projects in the domains in which investment is encouraged and located in geographical areas with difficult socio-economic conditions;

- Projects in the domains in which investment is particularly encouraged;

- Investment projects located in geographical areas with exceptionally difficult socio-economic conditions.

c/ A 20% reduction of land use levy amounts payable into the state budget will be granted in the following cases:

- Projects in the domains in which investment is encouraged;

- Investment projects located in geographical areas with difficult socio-economic conditions.

The list of domains in which investment is particularly encouraged and domains in which investment is encouraged; the list of geographical areas with exceptionally difficult socio-economic conditions and geographical areas with difficult socio-economic conditions comply with the Investment Law and guiding documents.”

Article 2.- Implementation provisions

This Decree takes effect 15 days after its publication in “CONG BAO.”

Article 3.- Organization of implementation

Ministers, heads of ministerial-level agencies, heads of government-attached agencies, and presidents of provincial/municipal People’s Committees shall implement this Decree.

The Ministry of Finance shall guide the settlement of problems arising in the course of implementing regulations on land use levy exemption and reduction as reported by provincial/municipal People's Committees.