

Land Use Management and Real Property Taxation in Vietnam

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Presentation Structure

- Background on Land Management in Vietnam
- Current Property Tax System in Vietnam
- Government Proposal for Tax Reform
- Pilot Study and Alternative Proposal for Tax Reform

Geographic location





m

2000

1500

1000

500

0

Geographic location

- Size: 331,689 km2, comprises 64 provinces and cities
- Population: 87
 millions
- GDP/capita (IMF, under PPP): US\$ 3,393
- Population density: 267 inhabitants per km²
- Urbanization rate: 27.4%
- Urbanization rate: 2% per year
- 712 cities and towns

km

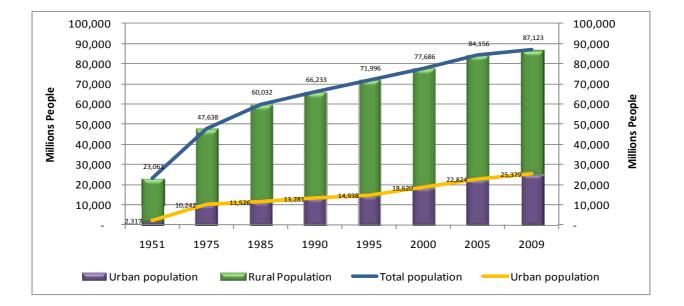
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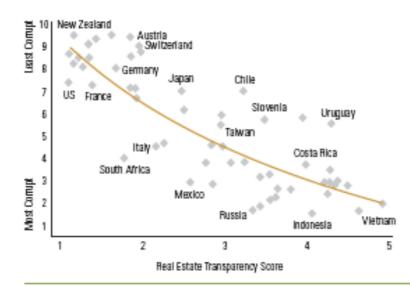
Demographic Growth and Urbanisation Rate



Source: Vietnam Statistics 1930 - 1984, Statistics Edition 1985; Annual Statistics books 1985-2006



Real Property Transparency Index



Sources: Jones Lang LaSalle, LaSalle Investment Management, Transparency International

Transparency Level	2008 Composite Rank	Market	2008 Composite Score®	2008 Composite Tier
	1	Canada	1.17	1
	2	Australia	1.20	1
	2	United States	1.20	1
	4	New Zealand	1.21	1
High	5	United Kingdom	1.31	1
	6	Netherlands	1.33	1
	7	France	1.34	1
	8	Sweden	1.43	1
	9	Belgium	1.48	1
Low	66	Kuwat	3.71	4
2011	67	Turkey	3.75	4
	68	Colombia	3.81	4
	69	Peru	3.85	4
	70	Uruguay	3.89	4
	71	Venezuela	3.93	4
	72	China Tier 3 Cities*	3.97	4
	72	Pakistan*	3.97	4
	72	UAE - Other Emirates	5* 3.97	4
	75	Kazakhstan*	4.04	4
	76	Dominican Republic*	4.27	4
	77	Vietnam	4.29	4
	78	Belarus*	4.53	5
	79	Sudan*	4.65	5
Opaque	79	Cambodia*	4.67	5
	81	Algeria*	4.76	5
	81	Syria*	4.76	5
	0.	ojna.	4.70	



Legal Framework of Real Property Tax

- 1992 First Decree on Land and Housing Tax
- 1994 Amended Decree on Land and Housing Tax



Current Real Property Tax Base

- Taxing land only
- Improvements are tax exempt
- Taxing non-agricultural land



Land Tax Determination

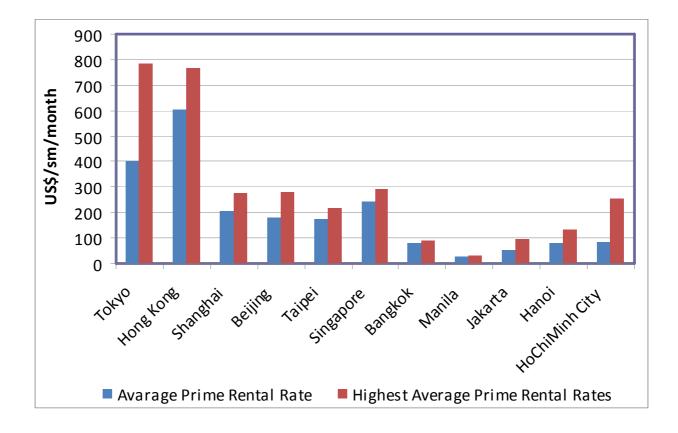
Tax on Residential, Industrial and Commercial Land is based on Agricultural Land Use Tax

Tax categories	Tax base	Tax burden calculation	Adjusment
Tax on agricultural land use	Area	Kilogram of rice per area unit * Rice price	Five land categories
Tax on land and housing (real property tax)	Area	Agricultural land use tax * coefficient * Rice price	Differentiated according to land categories as (i) land classification, (ii) rural rural or urban area, (iii) location

Sources: based on Agricultural Land Use Tax Law (1993) and Decree on Land and Housing Tax(1994)



Real Property Price in Vietnam and key Asian Cities



Sources: based on RECB report, Nov 2008



Tax Rate within Hanoi Area in 2009

	Best land						Poorest land				
Land categories	Coeffici ents	Tax liabilities in rice (kg)	Tax liabilities Official prices [•] in VND		Tax Rate	Coeffici ents	Tax liabilities in rice (kg)	Tax liabilities in VND	Official prices	Tax Rate	
1. Hanoi center	32	2	7,920	67,500,000	0.0117%	9	0.4950	2,228	7,800,000	0.0286%	
2. First class town	19	1	4,703	18,000,000	0.0261%	9	0.4950	2,228	5,600,000	0.0398%	
3. Second class tow n	13	1	3,218	5,500,000	0.0585%	3	0.1650	743	1,250,000	0.0594%	
4. Rural residential land	1	0.055	248	1,356,000	0.0183%	1	0.0550	248	200,000	0.1238%	
The local price of rice at											

Sources: based on decision 62/QD-UB in 31 Dec 2008 of Hanoi People Committee on Land Pricing; Genaral Department of Taxation Regulations

Property Tax Reform in Vietnam 2010 – First Law on Land and Building Tax ?

- Proposed Law of Vietnamese Government
 - Land: market value determined annually by municipal and provincial authorities.

Tax levels	Taxable land area (sq. m)	Tax rate (%)
1	Area within standard	0.03
2	Area over standard but not over 3 times of standard area	0.06
3	Area over 3 times of standard area	0.09

 Buildings: construction value>=600 million VND (=35,000\$), based on the new replacement cost

Tax levels	Taxable value	Tax rate (%)			
1	Up to 600 million VND	0			
2	Over 600 million VND	0.03			

Land Value Assessment

- **Location 1:** Land fronting a street with good vehicle access
- Location 2: Land fronting a street with average vehicle access
- **Location 3:** Land fronting a street with no vehicle access
- **Location 4:** Land having extremely limited access



Legal Framework of Real Estate Valuation

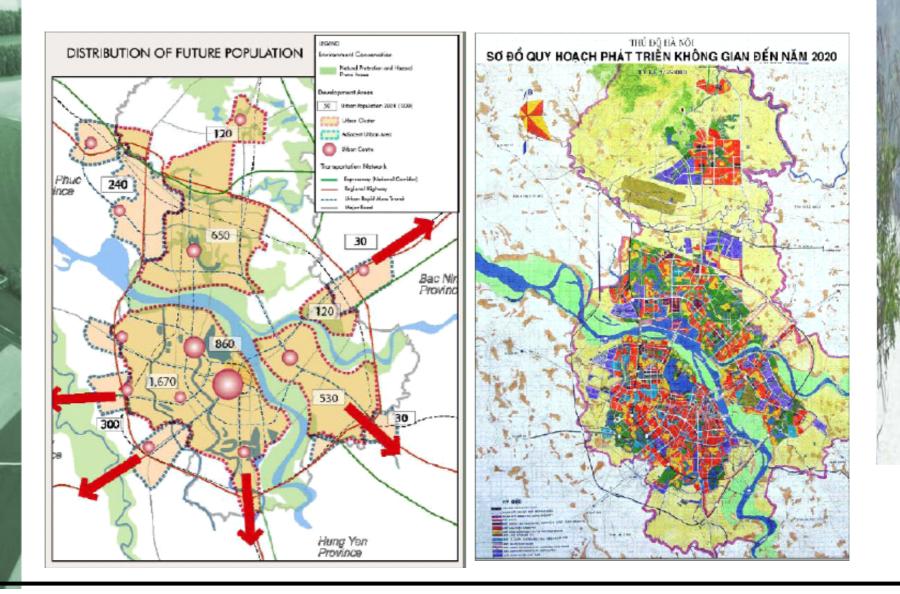
- Valuation profession has not been created
- Valuation results of private companies do not have legal value
- No superior education program in real estate valuation and management.



Purposes of the pilot project

- Propose a proposal for tax reform
- Estimate the capacity to pay of taxpayers
- How the real property tax can improve the land use in high density urban areas of Vietnam

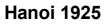
Pilot Project in Hanoi Study Area: County Phan Chu Trinh, Hanoi





Study area: County Phan Chu Trinh, Hanoi, Vietnam













Methodology

- Collect physical information of individual properties
- Estimate the land values by using multiple regression analysis
- Set up the coefficients for area-based taxation of improvements
- Estimate the property tax of individual properties.

Data Collection Form

	PHIEU E	DIÈU TRA NH	IA ĐĂT/ FO	ORM FOR I	DATA COL	LECTION FO	OR LAND, E	BUILDING	
						0500055			
01 THÔNG		G/ GENERAL	INFORMA	TION		GEOCODE			
	COMMUNE				,		01 = OWNER	02 = TENANT	
	ADDRESS	ST.						1	
	UNIT/APT.			CITY	1	1	l I	Phone	
02 LOCAT	ION/ Vị trí		01 = MAIN F	OAD/ Mặt ph	ốchính		03 = SIDE ST	REET/ Phố nhỏ	
			02 = MAIN S	TREET			04 = OTHER		
03 SERVIC	ES/Dịch vụ								
UU ULIUIU		PIPE/ Cấp nước		03 = ELECT	RICITY/ Điện		05 = Air conr	litioner/ Điều hà	2
		E PIPE/ Thoát nu				DN/ Thu gom rác		OR/ Thang máy	
	02 - OLWAG		100		1	1	00 - EELVAI	ore many may	,
LAND /	Thửa đ	át							
04 LAND		FRONTAGE/ M	lặt tiền	0		DEPTH/ Chiều	sâu		
	01 AREA =	Please w rite				m2			
05 LAND S	HAPE/ Hint	n	01 = SQUAF	RE/ Vuông			03 = IRREGU	AR/ Không đề	u
			02 = RECTA	NGULAR/ Chi	ữ nhật		04 = TYPICAL/		
				NTIAL/ Nhà ỏ	1				
06 LAND U	JSE						03 = INSTITUTIONAL/ Cơ quan 04 = INDUSTRIAL/ Công nghiệp		
			02 = COMM	RCIAL/ Kinh	doanh		04 = INDUST	RAL/ Cong ngh	iệp
BUILDI	NG(S)/N	hà							
07 TYPE o			01 = BUILDI	NG/ Nhà		Ì	03 = SECON	DARY BUILDIN	G/ Nhà thứ cấ
			02 = UNIT IN	BUILDING/Că	in hộ				
		Plance w rite	01 - ORIGIN				02 # Ecore	(Số tầng	
	UILDING/N	riedse write					03 - # Floors/Số tầng		
			02 - APPAR	ENT CONSTR	UCTION YR		04 - Floor No	. if UNIT/Tàng n	êu là căn hộ
09 TOTAL	AREA - MA	IN BLDG or	UNIT						
01 AREA =0)iện tích				m2	ROOMS/Số	lượng phòn		
10 BUILDI	NG TYPE/CI	1			-				
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	02 = DUPLEX			04 = MIX RE	SID-COMWN	lhà ở+Kinh doar	06 = INDUST	RAL/Công nghi	ệp
44 0100 000									
11 BUILDI	NG USE/Sử	TIAL / Nhà ở		07 = CONST	RUCTION/ X	âv duron	13 = TRAVE	(Park, station)	
	02 = SHOP/C					rng học, hiệu sách		TING/ Đ/đểm gặp g	
		CAFE, BAR/ Hà	ng ăn còfă			rng nọc, niệu sách TC/ Cập cứu, an ninh		TIONAL/ Địa đi	
			ing an, cale			ELECTRICITY)/ Co			om vur criot
	04 = OFFICE/							Sử dụng khác	
	05 = HOTEL/		22		AGE/ Kho bãi		17 = VACAN	i/ Bo không	
	UG = MANUF/	ACTURING/ Cors	so san xuât	12 = HEALT	'H CARE/ Y té	8			

	PHIÉU ĐIÈU TR	ra nhà đát/	FORM FOR DATA	COLLECTION FO	OR LAND, BUILD	ING	
BUILDING(S))						
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		02 = SOLIDE			04 = ONE L	EVEL OR BAM	BOU/ Tạm bo
3 FRAMEWORK/	Khung nhà	01 = CONCR	ET/ Bê tông		03 = MASC	NRY	Î
		02 = WOOD/	Gõ				
4 WALLS AROUN	D/ tường bao	01 = CONCR	ET/ Bê tông		03 = M IXED	MATERIALS/ Vật	liệu tổng hợp
	As a %	02 = BRICK/	Gạch		04 = CONCRE	TE, BAKED BRICK,	TIN/ Bêtông, g
5 ROOF/ Mái		01 = CONCR	ET/ Bê tông		03 = TIN/ T	ôn	
	As a %	02 = BRICK/	gạch		04 =		
18 BATHROOM		01= FINISHED	AREA/ Diện tích sử	dung	02 = LIV IN	G: Phòng khách	
BATHROOM		03 = STORAG			02 2010		
9 PLUMBING	Please w rite	01 = # BATH	ROOMS/ Số lượng	9	02 = # SIN	(S/ Bồn tắm	
							Į
					03= Vòi ho	a sen	
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1 LIVING-IN/ Số li	ượng nhân khả	Please while			03 - # OF F	ENSIONERS/ HI	
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			02 = 5,1M to 8M		04 = 15M F	lus	
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						_	_
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25 Monthly rental	value/ giá thuê	Please write	Triệu đồng/Million	VND			
2008 - VIETNAM PIL	OT DEO ISOT		Initials:				Page 2





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Collectors Number of household memebers			6. Socio-economic
		Collectors	
		Owners and users	Income blacket

* Circuler 83*TC/TCT of 7 October 1994 of Ministry of Finance



Property data collected by the survey

03Orientation 01=East 02=West 03=South 04=North 05=S-E 06=S-W 07=N-E 08=N-W	06 Electricity 02 = Điện áp A Đủ B Thiếu		07Land Frontage		07Land Diện tích Area	08Land Shape 01=Square or rectangular 02=Irregular 03=Smaller at the bottom	02 = High quality apt	12Total area main bldg 01=Area	12Total area main bldg 02=Rooms	13Bldg type 01 = Detached house 02 = Multi-family bldg 03 = Appartment 04 = Mix resid+Com. 05 = Sevice/Commerce 06 = Industry/Institutio
	A		3	7	21	1	3	63	5	1
7	А					1	3	1	1	3
	А		3	17	51	1	3	153	6	1
7	А					1	4	30	2	3
	А					1		2	1	2
4	A				0	1	4	12	1	2
4	А				0	1	4	20	1	2
4	A					1	4	36.6	2	3
1	А					1	4	34.39	2	3
	А		3	10	30	1	3	90	5	1
8	А	18/1F			384.6	1	4	33.2	2	3
7	А					1	4	54	2	2
1	А		6	10	60	1	3	120	4	1
4	А		3	3.33	10.0	1	3	10	1	1
4	A				49	2	3	100	3	1
	A		3	10	30	1	3	60	4	1
5	A					1	4	30	3	2
3	A		15	17.6	264	1	3	383	10	1
7	А					1	4	50	3	2
1	А					1	4	12	1	2
2	А		5	11.3	56.5	1	3	112	3	1
4	А				58.5	1	3	200	7	1
2	А					1	4	51.8	2	3
5	А					1	4	33	2	2
	А					1	4	9.9	1	3

Property data provided by the City

TenVoChong	al No /SoThua	ral Year /SoTo	ı/DienTichDat	area /DTRieng	and /DTChung	ucSuDungDat	ngDTSuDung	a /DTXayDung	walls /KetCau
Hoàng Thị Nam Liên	4^1/1P	J2-lập 1956	267.4	0	267.4		72.9	0	Tường gạch, mái ngói
Đào Thị Chồi			218.5	0	218.5		73.14	0	Tường gạch - Mái bằng
Nguyễn Thế Tùy			217.3	47.8	169.5		22.8	0	Tường gạch - Mái ngói
Đào Thị Nụ	100/1F	H3 - lập 1956	76.4	38.8	37.6		16.8	0	Tường gạch - Mái ngói
Chu Thị Bình		Lập 8/7/1998	280	0	280		37.1	0	Tường gạch - Mái bằng
Nguyễn Thị Đậy			379.1	0	379.1		29.2	0	chịu lực, mái BTCT
Đào Thị Nụ	100/1F	H3- Lập 1956	76.4	38.8	37.6		16.8	0	Tường gach,mái ngói
Phạm Thị Xuyến			280	0	280		76.2	0	Tường gạch mái bằng
Hà Chí Đức	6/1F	Khu J Lập 1956	200.3	38.8	161.5		87.3	0	Tường gạch - Mái ngói
Trần Thị Quỳnh Châu	615/1F	H3 Lập1956	129.34	0	0		91.3	0	Tường gạch - Mái ngói
Nguyễn Thị Phượng	615/1F	H3 Lập1956	94.5	0	94.5		71.91	0	Tường gạch - Mái ngói
Trần Tiến Dũng			541.8	0	541.8		36.8	0	chịu lực - Mái BTCT
Nguyễn Ngọc Tuấn			541.8	0	541.8		36.9	0	chịu lực - Mái BTCT
Phạm Viết Nghị	23/1F	H3 Lập1956	202.7	26.8	0		28	0	Tường gạch, mái ngói



Digital maps and GIS layers provided by the City





Alternative Proposal for Tax Reform

- Land: market value-based
- Building: area-based using coefficients system on

- Floors rates
- Materials of the roof
- Date of construction
- Construction categories



