LAWS AND OTHER LEGAL DIRECTIVES

GOVERNING THE

PROVINCE, MUNICIPAL AND VILLAGE BUDGETS

AND

LOCAL TAXES AND OTHER REVENUES

IN

VIETNAM

SHORT TITLE: THE YELLOW BOOK

USAID/ADPA
SEPTEMBER, 1970

PREFACE

Of the many uncertainties in the long quest for viable local government in Vietnam today, one factor is quite clear. Local governmental units must be fiscally self-sufficient if they are going to be able to accept the responsibility that accompanies expanded autonomy through the process of decentralization. Presently, this is not the case.

Local governments now depend on national government subsidy as their major source of revenue. This subsidy, totaling some 6 billion piasters, is increasing at the rate of 15% annually, and does not include funds for local development purposes. Development funds, the bulk of which are now furnished by the US, total another 6 billion piasters for FY 1971. The total local government budget deficit for 1971 will therefore be approximately 12 billion piasters.

A newly developed program of the Government of Vietnam to increase local revenue identifies the property tax as the single most important potential revenue source for reducing the local budget deficit. It is estimated that the projected property tax collection, together with other increased local revenues, could develop an additional 10 billion piasters by 1974, thus substantially reducing the total annual deficit.

For FY 1971, approximately 87% of all revenue of the Central Government will come from the Saigon Metropolitan area, with the balance, a mere 13% coming from the provinces including all of the villages. The following tables point up the extent to which local government budgets have been supported by central government subsidies over the past several years. An extension of the figures contained in the tables indicates that a 6 billion piasters total subsidy will be required for FY 1971.

Province Budgets (in billions of piasters)

	1967	1968	1969	1970
Total Budget	2,126	2,271	2,367	2.5*
Central Subsidy	1,394	1,438	1,619	1.7*
Local Revenue	732	833	748	--
% Subsidy	64%	66%	70%	--

* Developed figures

	Village Budgets (in billions of piasters)			
	1967	1968	1969	1970
Total Budgets*	2,459	3,047	4,023	5,760
Central Subsidy	1,259	1,547	2,423	3,760
Local Revenue*	1.2	1.5	1.6	2.0
% Subsidy	50%	50%	60%	65%

The following table identifies present village and province revenue by source; Central Government subsidy being by far the major one.

Chapter	Source	Percent of the Total Revenue Village	Province
1.	Land tax and Patente Surcharge	6%	8%
2.	Local Direct Taxes	1	1
3.	Tax on use of Public Property	0.5	1
4.	Miscellaneous Taxes	0.5	1
5.	Concessions	25	5
6.	Administrative Fees	7	3
7.	Rental of Public Property	6	2
9.	Subsidy	50*	75
10.	Prior Years and Unforseen	4	4

In recognition of the need to provide locally generated revenue to balance local budgets and lessen the need for national subsidy, a Local Revenue Improvement Program was developed by the GVN during 1970. This program has identified the land tax as being the single most important revenue source subject to substantial improvement. It has also identified other sources of local revenue which can be developed or expanded. Together, the land tax and the other local revenue sources, could develop as much as 10 billion piasters by 1974. The Prime Minister has tentatively approved the program as recommended, and the first steps of implementation are now in progress. It is believed that this Local Revenue Improvement Program will be a means for developing a stronger fiscal base for local government, thus encouraging greater local self sufficiency, expanding autonomy, and thereby creating the desired viability.

This booklet attempts to bring as many pieces of material together on the subject of local government finances as possible; thereby creating a better understanding of the existing situation.

USAID/ADPA/LGB
September 1970

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E. Arrete #1530-BTC/TV, 26 November 1959, Governing the Classification of Mixed Cultivation Land in the Central Lowlands.

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H. Arrete #021/65, 8 October 1965, Land Tax Exemption - 3 year period for distributed State owned land at Land Development and Resettlement Center.

I. Decree Law #038/67, 2 October 1969, Purchasers of Expropriated Land are exempt from land taxation for 12 years.

J. Decree Law #041/67, 18 October 1967, Changes certain provisions of Ordinance 7 Rice land tax and mixed cultivation land tax Revenues benefit Village budgets, Urban Land tax in Province Chief towns and District Chief towns is for the benefit of Province budgets and Urban land tax is for City budgets in autonomous cities. Also maximum and minimum rates are set.

K. Arrete #1523-BTC/TV/ND, 27 December 1967, procedure for execution of Decree Law 041/67.

L. Circular 99 NTV/TT/DT, Administrative instruction for implementing 041/67 and 1523.

M. Arrete #119 BTC/TV/TT, 3 January 1969, Revised tax roll forms and other instructions.

N. Letter #2903 NTV/CV, 2 October 1969, Transfer of Responsibility from Taxation Service for establishment and collection of land taxes to province administration or autonomous city administration.

O. Prime Minister's Office #100 TT/Th.T/PC-2, 17 June 1969, Collection of Rice-Field and Land Tax.

P. Arrete #2117 NTV/CV, 18 July 1969, Requesting information as a follow-up for Prime Minister #100-TT/Th.T/PC-2.

Q. Circular #2448 NTV/CV, 23 August 1969, Concerning assessment of rental values for urban land tax.

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FISCAL CALENDAR

January 1,	-	Beginning of Fiscal year. Cut off date of prior year obligations.
March	-	Completion of business licence tax rolls and delivery of tax bills to tax payers.
May	-	Completion of all land tax rolls (rice, mixed cultivation, and urban) and tax bills delivered to tax payers. DGBFA issues budget guidelines for the next fiscal year. 2nd notice to taxpayers for deliquent business licence tax payment.
June	-	Province technical services prepares request for funds for next fiscal year.
July	-	Province Chief prepares province proposed budget for following year. Province technical services submit fund requests to their respective ministries in Saigon.
August	-	Ministries submit proposed budgets to DGBFA. Province issues budget instructions to villages based on national budget guidelines. Province Chief submits proposed province budget through Province Council to Ministry of Interior and DGBFA.
September	-	DGBFA consolidates budget for President who then submits it to the National Assembly.
October	-	Villages start tax roll preparation (rice land, mixed cultivation, business) Province starts tax roll preparation (urban land and business). Villages advertise for bids on chapter V concessions. Villages start preparation of proposed budgets.
November	-	Villages submit proposed budgets to Province Chief for approval. Lower House acts on National Budget.

December - Upper House acts on National Budget.

Village budgets are approved by Province Chief and returned to village.

National Budget promulgated by President.

30, End of fiscal year.

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PROVINCE BUDGET - GENERAL COMMENTS

A province is a separate administrative unit, specifically mentioned in the Constitution, having its own budget and the right to own public property. Autonomous cities have identical powers.

The province budget is merely an administrative or "housekeeping" budget and includes only the bare headquarters functions of the province; whereas, the main programs are carried on through the central government budget, supervised by ministerial representatives (technical service chiefs) on the staff of the province chief.

Recently, the concept of a "consolidated province budget" for the purpose of coordinating ministerial field activities, was publicly accepted by the DGBFA. This kind of budget envisions that all funding of central government field programs, not exclusively national in nature, would be placed under the expenditure control of the appropriate province government. Therefore, significant changes in both the province budget format and the governing regulations are anticipated.

PROCEDURES PROVINCIAL BUDGETS

(1) Instructions based on those received from DGBFA are sent to the Service Chiefs by the Finance Service Chief.

(2) Finance Service Chief has the responsibility of compliling the proposed budget. When the proposed budget is complete it is sent to the Provincial Council.

(3) The Provincial Council may suggest changes, increases or decreases. If a new item is suggested a balancing revenue must be suggested. Meetings may be held with Service Chiefs. After provincial council review budget is sent to Province Chief.

(4) Province Chief may change items and amount of budget, When Province Chief approves, budget is sent to Prime Minister's Office (DGBFA) with an information copy to Minister of Interior.

(5) DGBFA reviews. Ministry of Interior may make suggestions. Province Chiefs, MOI and DGBFA may hold meetings to iron out differences. The final authority is DGBFA.

(6) When DGBFA has approved the Provincial Budget, an approved copy is sent to Province and MOI is given a copy for their information.

NOTE: Under present Laws any Government entity may spend 1/12 of their previous fiscal years budget for the current fiscal year has not been approved.

PROVINCE BUDGET FORMAT

The provincial budget format was published in detail separately in early 1965. It is presently out of print and will probably not be re-published pending the anticipated revision mentioned in general comments. A limited supply of the provincial budget format is available for review in the office of USAID/ADPA/LGB Room 701-A, Lien Hoa Bldg., 275 Pham Ngu Lao, Saigon.

DGBFA Handbook

A revised edition of the DGBFA Handbook detailing procedures governing the establishment, implementation and control of province budget, issued by the Directorate General of Budget and Foreign Aid will appear in a PA Publication, "The Financial and Accounting System of the Republic of Vietnam, to be distributed before mid-1970.

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III. VILLAGE BUDGET

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VILLAGE BUDGET - GENERAL COMMENTS

The village budget is a fiscal plan of action presented on a standard document format and conforming to certain established laws. It consists of the regular receipts and expenditure sections and the principle of balance is applied.

Of the some 2,550 villages in Vietnam today, approximately 1,700 have formal budgets. About 50% of the revenue for village budgets comes from national subsidies.

The general procedure for village budget preparation and adoption flows from the Village Chief and his Village Administrative Committees, through the Village Council, to the Province Chief.

Recent innovations propose that Village Self-Development funds will be included in the regular village budget and accounting systems.

PROCEDURES FOR VILLAGE BUDGETS

(1) Central Government sends Guidelines and instructions on General Policy Budgets are to follow in the next fiscal year. Province Finance Service prepares Guidelines and instructions for Village budgets following instructions from central.

(2) Guidelines and instructions for Village Budgets are sent to Districts. Districts inform the Villages as to policy budgets are to follow. A standard form prepared by Central is used and no item may be added to the form.

(3) *The Village, Commissioner for Finance and Economy is the official responsible for compiling the Budget. The Budget is submitted to the Village People's Council.

(4) The Village People's Council may change, increase or decrease any item, however, the receipts and planned expenditures must balance. The Village People's Council approves.

(5) After village council approval the budget is submitted to District. District may suggest changes and return to village, or District may approve.

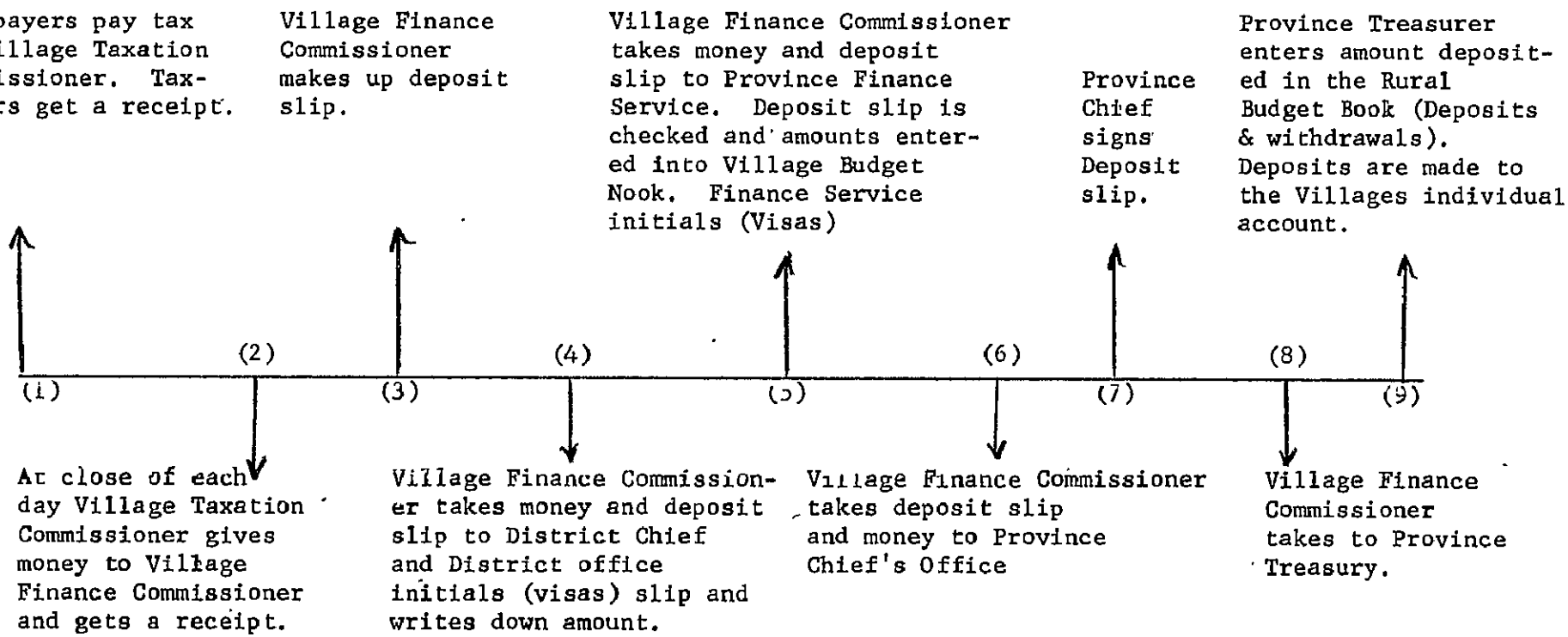
(6) After District approval the Village Budget is sent to Province Finance Service for checking. Finance Service may suggest changes and return to village or may approve.

(7) After Finance Service approval the village budget is sent to the Province Chief. Province may sug- changes or approve.

If Province Chief approves a copy is returned to village.

*In class B villages (order 5,000 population) the Deputy Village Chief is Concurrently the Finance and Economy Commissioner.

VILLAGE DEPOSIT PROCEDURES



(1) In the Village Budget Handbook
Page 16, paragraph 10c is DGBFA's version.

(2) The above procedure is in effect in some provinces.

VILLAGE FUND WITHDRAWALS*

(1) Village Adm. Committee makes statement requesting withdrawal of an amount of funds naming the chapter, art., item for which funds are to be expended.

(2) A Village Finance Commissioner to District Chief for checking and visaing. District can deny and return to village or approve.

(3) If district visas, village Finance Commissioner takes to Province Finance Service. Here it is checked. If Finance Service disagrees, withdrawal request may be sent back to village or he may write a recommendation to Province Chief for approving the correct amount.

(4) From Finance Service, withdrawal statement goes to Province Chief, If Province Chief approves, a withdrawal slip is filled out by Village Finance Commissioner

(5) Finance Commissioner submits to Province Chief for approval. If Province Chief signs, withdrawal slip is taken to Province Treasury Service.

(6) Province Treasury issues money to Village Finance Commissioner, getting a receipt from Finance Commissioner Treasury enters withdrawal in the Rural Budget Book in Red showing Village name opposite the amount withdrawn.

Notes: (1) The enclosed village budget handbook, Page 16 in Paragraphs 10d and 10e describes DGBFA's concept of withdreawals.

(2) The procedure described above is in effect in some provinces.

(3) Although Decree 045 & 093 appear to give Village Authority to spend up to VN$100,000, in one province the Villages were required to get District Chief approval for expenditures in excess VN$2,000, and provincial approval for expenditures in excess of VN$10,000.

*This procedure is based on field investigations and does not necessarily agree with procedures described in the controlling legal documents.

BUDGET FORMAT

The village budget format has been published and distributed separately as MACCORDS Notice #68-357 dated 13 September, 1968.

VILLAGE BUDGET HANDBOOK

The village budget handbook, as prepared by DGBFA, has been translated, published and distributed separately as MACCORDS Notice #68-349.

Decree Law #198

Decree Law #198 is the basic organization document for the village. It treats the Village Council organization, authority and function; the Village Administrative Committee composition, duty, authority, and function; the Hamlet Management Board composition and function, and certain other general provisions.

The complete Law document is found in PA Publication, "Laws and Other Legal Directives Governing the Authority and Responsibilities of the Provinces, Autonomous Cities, Districts and Villages and Hamlets in Vietnam". revision dated February 19, 1969. Short title "The Blue Book".

Decree Law 045

Decree Law #045 amends

Decree Law #198, the basic organization document for the village (III-D-b).

The complete Law document will be found in PA Publication, "Laws and Other Legal Directives Governing the Authority and Responsibilities of the Provinces, Autonomous Cities, Districts, Villages and Hamlets in Vietnam", further revised edition pending.

Short title "The Blue Book"

Arrete #093

Arrete #093, from the Prime Minister's Office, interputs the reasoning behind Decree Law #045 (III-D-c) and issues implementing instructions therefore.

The complete Arrete will be found in PA Publication, "Laws and Other Legal Direccives Governing the Authority and Responsibilities of the Provinces, Autonomous Cities, Districts, Villages and Hamlets is Vietnam" further revised edition pending.

Short title "The Blue Book"

REPUBLIC OF VIETNAM

MINISTRY OF INTERIOR

Arrete #285/BNV/NSKT/38 of May 5, 1969
Fixing Monthly Salaries and Allowances
for Village/Hamlet Officials.

THE MINISTER OF INTERIOR

- Considering the Constitution of April 1st, 1967;
- Considering the Decree #234/TT/SL dated May 25, 1968 and its successive documents fixing the Government composition;
- Considering the Decree #19/SL/NV dated November 22, 1967 fixing the function of the Minister of Interior;
- Considering the Ordinance #57/a dated October 24, 1956 organizing the National Administration;
- Considering the Decree #198-SL/DUHC dated December 24, 1966 reforming the Village/Hamlet administration;
- Considering the Decree #199-SL/DUHC dated December 24, 1966 defining the election procedures for members of Village People's Council, Hamlet Chiefs and Deputies Chief Hamlet;
- Considering the Decree #045-SL/NV dated April 1, 1969 amending the Decree #198-SL/DUHC of December 24, 1966 reforming the Village/Hamlet administration;
- Considering the Arrete #48/DUHC/NSKT/15 dated January 24, 1967 fixing the monthly salaries and allowances rate for Village/Hamlet officials;
- Considering the Arrete #900/DUHC/NSKT/15 dated October 13, 1967 fixing the meeting allowance rate for members of Village People's Council;
- Considering the meeting minute #50 of the Cabinet Council dated April 15, 1969.

A R R E T E :

Article 1.- Hereby are fixed the monthly basic salaries for village/hamlet officials:

I.- CURRENT AFFAIRS COMMITTEE OF THE VILLAGE COUNCIL

- Chairman.....VN$ 4.000
- Deputy Chairman..... 3.000
- Secretary General..... 2.700

II.- VILLAGE ADMINISTRATION COMMITTEE

- Village Chief.....	VN$ 4.000
- Deputy Chief Village.....	4.000
- Commissioner.....	4.000
- Chief Secretary.....	4.000
- Secretary.....	4.000

III.- HAMLET MANAGEMENT BOARD

- Hamlet Chief.....	4.000
- Deputy Chief Hamlet.....	4.000
- Hamlet Assistant.....	4.000

Article 2.-

Besides the above-mentioned basic salaries, village/hamlet officials are entitled to the following special allowances:

.I.- CURRENT AFFAIRS COMMITTEE OF VILLAGE COUNCIL

- Chairman.....	1.500

II.- VILLAGE ADMINISTRATIVE COMMITTEE

- Village Chief.....	1.500
- Deputy Chief Village.....	1.000
- Commissioner.....	500
- Chief Secretary.....	500

III.- HAMLET MANAGEMENT BOARD

- Hamlet Chief....	500

Article 3.-

All Village Councilmen (including members of the Current Affairs Committee) are entitled to an allowance of Three Hundred Piastres (300$) for each meeting day. Whenever a meeting is held, the allowance is counted for a full day.

Article 4.-

These basic salaries special allowances and meeting allowances are effective from April 1, 1969.

Article 5.- This Arrete supersedes Arretes #48-DUHC/NSKT/15 of January 24, 1967 and #900-DUHC/NSKT/15 of October 13, 1967.

Article 6.- The Assistant to the Minister of Interior, the Director of Cabinet and the Secretary General at the Ministry of Interior and all Province Chiefs are charged respectively with the execution of this Arrete.

Saigon, May 5, 1969

Signed: Lieutenant General TRAN THIEN KHIEM

No.764/PTT/NSNV/CT

ENDORSED:
Saigon, May 3, 1969
Director General of Budget & Foreign Aid
Signed: LUU VAN TINH

DUPPLICATE
SECRETARY GENERAL
Signed: TRAN HUU DUC

Copies to:

- Presidency Office
- Vice President's Office
- Upper House Office
- Lower House Office
- Prime Minister's Office
- Secretaries of State Offices
- All Ministries
- CTZs Civic Action Offices
- Directorate General of Budget & Foreign Aid
- Directorate General of Treasury
- Administration Office of Cities, Provinces, Municipalities
- All Directorates and Services of Interior Ministry
- Official Gazette Service of The Republic of Vietnam
  "For publication in the Official Gazette of the Republic of Vietnam"
- File.

COPY

Service Chief
of Budget/Accounting
HUYNH CHI CONG

INCREASE OF VILLAGE/HAMLET OFFICIALS

COMPENSATION TARIFF

Position	Basic compensation	Special allowance	Total of new tariff	Total of ancient tariff
1. Village Administrative Committee				
Village Chief	$4,000	$1,500		
Meeting allowance		$1,800	$7,300	$5,130
Village Deputy Chief	$4,000	$1,000	$5,000	$3,840
Commissioner	$4,000	500	$4,500	3,450
Head Secretary	4,000	500	4,500	3,450
Secretary	4,000		4,000	3,190
2. Village People Council				
Permanent Commission Chairman	4,000	1,500		
Meeting allowance		1,800	7,300	4,930
Vice-Chairman	3,000	1,800	4,800	3,500
Head Secretary	2,700	1,800	4,500	3,100
3. Hamlet admn. Board				
Hamlet Chief	4,000	500	4,500	3,450
Hamlet Deputy Chief	4,000		4,000	3,190
Assistant	4,000		4,000	3,190

LOCAL GOVERNMENT FINANCE IN VIETNAM

Vietnam Working Paper No. 1, published in August 1969, by Development and Resources Corporation. In this report, the author Dr Taylor concludes that: (1) there must be a greater degree of local autonomy in budgetary management; (2) local revenue sources need to be strengthened, principally by the development of the real property tax; and (3) the subsidies paid by the central government to local governments need to be rationalized.

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IV. LAND (REAL PROPERTY) TAX

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DIRECTORATE OF DIRECT TAXES

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SUMMARY OF THE TAXATION ON REAL PROPERTY

IN VIET-NAM

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* *

NGUYEN CAN

Expert on property tax

MARCH, 1968

IV-A-1

SUMMARY OF THE TAXATION ON REAL PROPERTY

IN VIETNAM

When Vietnam still had three regional governments - one in the North, one in the Center and one in the South - the tax was a regional government levy, with an additional percentage of the regional tax being added for revenue needs of the cities, provinces and villages.

After January 1, 1956, when the regional governments ceased to exist, the land tax became a central government levy, with the cities, provinces and village being given additional percentages of the central government tax for their revenue needs.

As of January 1, 1968, it has become imperative for the central government to give local revenue a strong financial structure so that local administrations can function effectively, thus the Decree-Law No. 041/67 of 18 October 1967 has come into existance, reserving the receipts for rice land and mixed cultivation land tax for village budget and receipts for urban land for prefecture, province or city budget.

(Complete basic Land Tax Law text follows)

ORDINANCE No. 7 OF 13 April 1953

PROMULGATING THE NATIONAL CODE OF LAND TAX

Enacts:

Article 1 - This Ordinance codifies in a single text the regulations applicable throughout the territory of Vietnam, effective January 1, 1953, concerning land tax.

The provisions of this Ordinance, in their entirety, bear the name, "National Code of Land Tax".

Article 2 - Repealed

*Decree-Law 041/67

Article 2 (new) - From January 1, 1968:

a. The land taxes on fields (stipulated in Chapter I) and the land taxes on gardens (stipulated in Chapter II) shall be collected for the village-budgets;

b. The land property taxes at the municipalities (Prescribed in Chapter III) on the real estate located in the Saigon area, or at the province, chief town or district chief town, shall be collected for the Saigon budget, provincial or municipality budgets".

*Arrete 1523, Min. of Finance

Article 2 - At each locality, the land tax on rice field, the land tax on gardens and urban land tax are computed according to an uniform rate applicable to each category of tax.

*Circular No. 99 NTV/TT/DT

Consequently, it is not possible to establish a special tax rate schedule within a province, district or zone. It is only possible to establish a tax rate schedule for rice fields, a tax rate schedule for gardens and a tax rate schedule for urban land, that will be applicable to the entire province.

The decision fixing the rates for tax assessment of your office must be promulgated at the latest in the month of August of the preceding year, so as to have sufficient time for establishing tax rolls.

Article 3 - The area unit for the basis of land taxation is the hectare of 10,000 square meters. The "Mau" (area unit) in North Vietnam is equivalent to 3,600 square meters, and in Central Vietnam to 4,900 square meters.

Article 4 - Repealed

*Decree-Law 041/67

Article 1 - The Articles 2 and 4, Ordinance No. 7 of 13 April 1953, are hereby superseded and replaced by the followings.

Article 3 - The establishment of taxes, their collection, and procedures for claims prescribed in Ordinance No. 7 of 13 April 1953, as amended by following texts, shall be applied continuously. The competency provided for Governors and Director of Direct Taxation in Ordinance No. 7 of 13 April 1953 shall be transferred to the Saigon Prefect, province chiefs or mayors.

Article 4 - An Arrete of the Ministry of Finance shall determine the modalities for execution of the present decree law.

*Arrete No. 119-BTC/TV/TT of 3 Jan. 1969, Min. of Finance

a. As for Land taxes and miscellaneous cultivation taxes: All village administrative committees have to assume the establishing of these taxes rolls and their collection.

Thus, all land taxes and miscellaneous cultivation taxes are to be established under the rolls form (2 copies), including 4 extracts and submitted to your province office for approval.

After the approval, your province office will turn back 1 copy and 1 extract to the village concerned, your province office keeps 1 copy and 1 extract, the remaining two extracts will be sent to the related District (1 copy) and the last copy to the local taxation service.

Each month the local taxation service will base himself on this extract to report to the taxation general Directorate on the situation of those taxes rolls.

The village official in charge of the collection of those taxes continues to beneficy of the indemnization as usually (4% on the total taxes collected amount).

*Arrete #687-BTC/TV, 26 June 1963, Fin, Min.

- 4% on total amount of rice-field taxes and of cultivated land taxes (main tax and additional centimes) collected.

- 1% on constructed land taxes collected.

Article 3 - The compensation is granted immediately each time the land taxes amount is paid to the Treasury. The receipt attesting the compensation payment is considered as temporary evidence of expense and has to be adjusted according to current regulations no later 3 months after the payment.

TITLE I

Land Tax on Rice Fields
I.- Taxable Rice-Fields

Article 5 - Repealed

*Decree-Law 041/67

Article 2 - The rates of land taxes on fields, gardens and land property taxes at the municipalities shall be fixed by the competent representatives of the local administrative authorities, meeting once a year or at least once every three years, in accordance with the procedures applicable in the reation or changes of local taxes.

The maximum and minimum of these rates shall be limited as follows:

A. Fields (each MAU = 10,000 sq.m.)	Minimum	Maximum
1. Super class	$ 110	$ 350
2. 1st class	85	240
3. 2nd class	65	210
4. 3rd class	45	150
5. 4th class	25	70
6. 5th class	13	40

The minimum and maximum rates calculated in accordance with the superficie (mau or square meters) may be changed by the procedures applicable in the creation of changes of local taxes.

These rates shall be applicable when they have approved by the Ministry of Finance.

Article 6 - Classification into the six categories mentioned in article 5 is made on the basis of average yield per Hectare.

Article 7 - For classification purposes, the average yield per hectare is calculated as follows:

- above 2,000 kilos of paddy: super class category
- Less than 2,000 kilos and more than 1,200 kilos of paddy: 1st category.
- Less than 1,200 kilos and more than 700 kilos of paddy: 2 nd category.
- Less than 700 kilos and more than 500 kilos of paddy: 3rd category
- Less than 500 kilos and more than 300 kilos of paddy: 4th category.
- Less than 300 kilos of paddy: 5th category.

II. Classification Committee

Article 8 - A classification committee, including at least one land owner in the locality and appointed by decision of the Province Chief, takes action on the premises to classify the lands to be registered on the tax roll, and to verify the classification already completed, in case of a claim or on the initiative of the Administration.

Article 9 - The results of the classification should be posted for one month at the office of each village, within eight days after the closing of the Committee's operations, in order to permit all interested persons to become informed and to make comments if necessary.

After the time limit for appeals has expired and claims have been filed and examined, and after approval by the Province Chief concerned the results of classification will be considered final and will be used as a basis for establishment of tax rolls.

Article 10 - Classification should be made by the Committee, as far as possible, when the paddy is standing, or at least on harvesting, and not on bare fields or those just seeded, because the state of the crops, better than any other evaluation factor, permits the most accurate estimate of the yield.

A.- Claims

Article 11 - Claims made on stamp-free paper must be addressed to interested Province Chief within three months of the collection of taxes and filed either by the taxpayer if a nominal tax roll is dealt with or by village officials if a recapitulative tax roll is dealt with.

These claims will be prepared in the usual from for requests for rebate or reduction of tax.

Every claims made against classification of rice-fields must be submitted for information to the Committee which made the classification in the province or village concerned.

B.- Initiative of the Administration

Article 12 - A general review of classification in a village, a canton, or a province may be made only upon authorization of the Province Chief interested.

Open to partial reclassification are rice fields which, due to the digging of new canals, have a real increase in value which permits an increase of one or several classes. In this case, the reclassification should apply to all rice-fields of a village.

C.- Claims and Reductions

Article 14 - Disasters such as floods, fires, typhoons, drought, etc... occurring in the course of the year constitute abnormal events that any land owner may cite in support of his request, submitted in accordance with the conditions and within the time limits fixed by financial legislation in force, to obtain reduction or remission of taxes.

*Decree Law #038/67 of 2 October 1967

Article 1 (new) - "All farmers purchasing expropriated rice-fields are exempted of land taxes within a period of 12 years from the receiption date of rice-fields".

*Arrete No. 021/65 of 8 October 1965

The Vietnamese citizens located at Land Development Centers and Resettlement Centers are exempt from paying land taxes for three years which ensue following the promulgation of the distribution decree if the land is devoted to the cultivation of secondary crops; and until the year they start collecting their first income if the land is devoted to the cultivation of Perennial industrial trees

Title II

Land Tax on Miscellaneous Agricultural Lands

I. Taxable Agricultural Lands

Article 15 - Repealed

*Decree Law 041/67

Article 2 - The rates of land taxes on fields, gardens and land property taxes at the municipalities shall be fixed by the competent representatives of the local administrative authorities, meeting once a year or at least once every three years, in accordance with the procedures applicable in the creation or changes of local taxes.

The maximum and minimum of these rates shall be limited as follows:

B. Garden (each MAU = 10,000 sq.m.)		Minimum	Maximum
1.	Sepcial class	$ 450	$ 1,200
2.	Super class	370	970
3.	First class	280	720
4.	Second class	160	430
5.	Third class	80	210
6.	Fourth class	30	70
7.	Fifth class	20	50

The minimum and maximum rates calculated in accordance with the superficie (mau or square meters) may be changed by the procedures applicable in the creation or changes of local taxes.

The rates shall be applicable when they have been approved by the Ministry of Finance.

Article 16- Classification of cultivated lands into their appropriate category will be fixed by the Minister of Finance

*Arrete 3979-DF/BR of 9 Dec. 1954

Lands for South Vietnam

Super class category coconut palm, durian, rubber

1st category	hot pepper, coffee, sugar cane, fruit trees, gardening, soya, indian millet and the like, capoc, jute, ramie.
2nd category	Pineapple, areca nut, betel, banana, mulberry, cassava, taro, indian potato, potato and any other edible tubercule, penut, indian corn.
3rd category	Strung tree.
4th category	Palm tree, mangrove, and other crops none specially designated in the present classification
5th category	Land in a state of forest or to lie follow: sandy moor, plain, savanna, ponds, swamp.

*Arrete No. 400-DBCP/ND/PC of 4 July 1956

Central Highlands of the South

Super class	Tea, coffee, hot pepper, stumps, rubber
1st class	Fruit trees, flax, cotton
2nd class	Quinquina, pineaple, areca nut, tobacco
3rd class	Trung tree, cassava, potatoes, beans,indian corn, millet, banana.
4th class	Other categories of trees not mentioned above
5th class	Waste land

*Arrete 1530-BTC/TV of 24 Nov. 1959

Lands in Central Lowlands

Super class	Cultivation of rubber, cinnamon, coco, pepper, tobacco.
1st class	Cultivation of coffee, tea, sugar cane, areca, fruit trees.
2nd class	Vegetables, potato, foreign benas, soil to be used for making pottery, bricks, tiles, paint powder, etc.
3rd class	Cultivation of cassava, potato, vegetables
4th class	Ponds, lakes that bring in revenues
5th class	Ponds, lakes that bring in no revenues, pasture land, waste land.

Article 17.- Lands used for mixed agriculture are classified for tax purposes in the category of the main or regular crop.

II.- Exemption and Reduction

Article 18 - Lands used solely for permanent agriculture with a defferred yield, are classified in the last category of miscellaneous agriculture up to and including the year of the first harvest.

*Arrete No. 021/65 of 8 October 1965

The Vietnamese citizens located at Land Development Centers and Resettlement Centers are exempt from paying land taxes for three years which ensue following the promulgation of the distribution decree if the land is devoted to the cultivation of secondary crops; and until the year they start collecting their first income if the land is devoted to the cultivation of Perennial industrial trees.

III.- Reduction of Tax

Article 19 - Remission or reduction of their taxes may be accorded, in the forms and within the time provided for in articles 87 to 104 below, to taxpayers who submit definite facts resulting from disasters occurring in the course of the year (flood, fire, typhoon, earthquake, etc...) which have caused material damage and diminished their tax paying capability.

TITLE III

Land Tax on Urban Centers
(Modified by Decree 13/62 of 3 July 1962)

Article 20.- Land tax on urban centers in the territory of the cities and on localities established as urban centers, is levied in accordance with the regulations prescribed below:

Article 21 - Repealed

*Circular No. 99 NTV/TT/DT, 9 January 1968

II.- Classification of land for tax assessment

According to Article 2, Paragraph C, Decree Law 041/67 of 18 October 1967, the Urban Land Tax comprises two parts:

- Tax levied on rental basis
- Tax levied on ares (5 categories)

Therefore, Article 31 (land tax for construction) and Articles 45, 46, 47 (land with no construction) Ordinance No. 7 of 13 April 1953 are automatically repealed.

As of 1/1/1968, the pieces of land located in the Prefecture, Municipabily, Province, Capital, and District Capital, whether for construction purpose or not) are subject to tax of the same rate. The land subject to tax is classified into five categories, from superclass to Class IV.

The classification is realized as follows:

1. Designation of members for the Committee for classification of land.

Your office will issue the resolution appointing members to participate in this Committee. The composition of the Committee has been defined in the Arrete 1523-BTC/TV/ND dated 27 December 1967.

*Arrete 1523 Min. Finance, 27 December 1967

Article 3.- For computation of the tax levied on the size of the area, the land in the Prefecture, provincial capital, municipality or district capital, is classified into five sectors to the maximum, corresponding to the five categories of land as defined in Article 2 paragraph C/b of Decree 041/67 signed on 18 October 1967.

The classification into sectors is defined by a decision of the Prefect, Province Chief, or mayor after concurrence with a Committee which includes the following:

- Representative of the Prefect, Prov. Chief or Mayor	Chairman
- Chief, Tax Service	Member
- Chief, Land Service	"
- Chief, Reconstruction Service	"
- A representative of the Prefecture Council, provincial or municipal	"
- Two representatives of landowners designated by the Prefect, Province Chief or Mayor	"
- One representative of the proprietors who have houses for rent.	"
- One representative of the houseowners	"

Besides the classification described above, this committee acts also as advisory committee for the tax agency at the localities in the revision of the basic calculation of land tax.

Article 4.- The classification into sectors is revised simultaneously with the revision of the rent to be used as a basis for calculation of the land tax.

Article 5.- With regard to those colalities that do not have yet administrative papers determining clearly the boundaries of the provincial or district capital, the province chief may temporarily, as far as taxation is concerned, issue a resolution determining the limit liable to urban land tax.

*Arrete No. 119 BTC/TV/TT Fin. Min. 3 Jan. 1969

b. Concerning Urban Land Taxes: All local taxation services will continue to establish taxes rolls and their collection, but experience has shown that the result could be or not satisfactory thank to the means used to this operation are or not sufficient. Then your office has to complement the local taxation services with the following minimum means:

1. Detaching to the local taxation service at least 1 official

2. Paying a compensation at 3$ of each item of taxes for the taxes rolls early established within the time-limit:

- Before May 31 if there are no adjustment
- Before September 30 if there are amendment.

3. Please all village/hamlet administrative officials and local Police to notify the notice for taxes payment. The compensation fee is calculated as the stamps fee, for instance 3$ a sheet the prosecutor who notices the tax payment summation has beneficied 7$ a sheet (as letter registered fee).

Up to 1967 the National Budget has supported all those compensation fees, but from 1968 to the future the urban land taxes has been fully collected to the province and city budget. So the latter budgets have to pay those compensation fees.

Section I

Land tax on improved land

1. Taxable properties

Article 22.- Land tax is assessed annually on improved properties located in urban centers of the territory of Vietnam, such as houses factories, plants, and other works, and on certain properties classed

as improved properties, with the exception of those expressly exempted by the provisions of this ordinance.

Article 23.- Also subject to land tax on imrpoved land are:

1. Uncultivated lands assigned to commercial use, such as yards, storage areas, and other sites of the same nature, whether the owner occupies them or has them occupied by others free of charge or for a valuable consideration.

2. All commercial and industrical installations classed as buildings (big reservoirs of combustible liquids, etc.)

Article 24.- Pieces of land covered by buildings are regarded as an integral part of the improved property.

The same is true for the land which surrounds them, up to six times the area of land covered by one-story buildings and nine times the area covered by multi-story buildings. The remainder is taxed as unimproved land, if appropriate.

Considered as improved lands, however, are the properties of railway concessions: buildings and storehouses, stations, uncovered platforms, yards, freight depots, fixed equipment belonging to the concern and not necessary for traffic.

2. Permanent Exemptions

Article 25.- Wholly exempted from land tax on improved properties are:

1. Improved real estate which meets the triple condition of being a public property, used for a public service, or a general utility and unproductive of revenues, especially:

- Buildings used as residences for ministers, administrators, and their offices;

- Buildings occupied by courts of justice and tribunals;

- Secondary Schools, other schools, public libraries, and museums;

- City hall, mayors' offices, village offices, and schools;

- Prisons and houses of detention;

- Military warehouses, barracks, and other installations, with the exception of arsenals;

- Real estate belonging to missions and religious or welfare establishments specified hereafter:

- Real estate used for the practice of workship, clergy residences and their walled enclosures;

- Annexes to hospital establishments, provided that the latter are free of charge, and buildings used as housing for hospital employees, and their walled enclosures;

2. Improved real estate used for public utility service and uproductive of revenues, especially:

- Buildings assigned to various allowed religions and belonging to individuals;

- Buildings used for school or hospital purposes (schools, hospitals, dispensaries, etc...) as well as for agricultural purposes (granaries, barns, stables, sheds for shelter of cattle and erected for storage of crops), rural enterprises;

3. Real estate of scientific, educational, and welfare establishments (universities, almshouses);

4. Straw huts and other light constructions made of rapidly perishable materials resting directly upon the ground or on stone or concrete supports;

5. Embassies;

6. Shelters for lifeboats;

7. Improved annexes to public property (light-houses, canal locks, barracks).

3. Temporary Exemptions

Article 26.- Buildings or portions of buildings for replacement of those destroyed by war or resulting events enjoy a temporary exemption from land tax on improved properties, in accordance with the conditions set forth in article 41 below.

This exemption will last for a period of three years, reckoning from the year succeeding that of the completion of construction.

Article 27.- The preceding provisions are applicable only to property reconstructed under the conditions set forth by the legislation governing the reconstruction of buildings destroyed by the war when the reconstructed building has a usable area similar to that of the building destroyed.

Article 28.- The following are not entitled to the exemption provided in article 26 above.

1. Any construction or repair aimed at diverting damaged or destroyed buildings from their former use;

2. Buildings or portions of buildings constructed by war victims or their beneficiaries, eligible for payment of compensation as war indemnification.

3. Any construction of new buildings in a locality by the use of sums obtained as war indemification for destroyed real estate in other localities.

Article 29.- Buildings whose construction is undertaken after the 1st of May, 1948, and completed before the 1st of January, 1955, are exempted from land tax for a period of three years, starting with the year following that of completion of construction, provided that:

1. The buildings are devoted exclusively to housing, it being understood that for storied houses, the ground floor may be used for commercial purposes, and for one-story houses, the front room, limited in any case to one-third of the area of the house, may be used for commercial purposes;

2. They are declared within four months of the commencement of works.

Article 30.- Temporary partial or total exemption from land tax, by general measure, may be granted by Regional Governors to owners of land or real property contributing to the improvement of the soil or to sanitation dly declared a public utility.

4.- Basis of Taxation

(a) Taxable net income

Article 31.- Repealed.

*Decree-Law 041/67

Article 2.- The rates of land taxes on fields, gardens and land property taxes at the municipalities shall be fixed by the competent representatives of the local administrative authorities, meeting once a year or at least once every three years, in accordance with the procedures applicable in the creation or changes of local taxes.

The maximum and minimum of these rates shall be limited as follows:

		Minimum	Maximum
C.-	Land property taxes on the municipalities		
a.	Part leviable on the value	6%	13%
b.	Part leviable on the superficie (each meter square)		
	Super class	$ 2.5	$ 7
	First class	1.2	3.5
	Second class	0.75	2.5
	Third class	0.45	1.5
	Fourth class	0.15	0.5

The minimum and maximum rates calculated in accordance with the superficie (mau or square meters) may be changed by the procedures applicable in the creation or changes of local taxes.

These rates shall be applicable when they have been approved by the Ministry of Finance.

*Circular No. 99 NTV/TT/DT, 9 January 1968

2. Urban Land Tax

- Tax levied on rental:

Rental used as a basis to levy tax is the annual rental and no deduction of 25% for expenses as provided for in the old law is allowed.

Provision dealing with revision of assessment basis as set forth in Ordinance No. 7 Dated 13 April 1953 continue to be in force.

- Tax levied on area:

As aforementioned, land located in the capital, cities, province or district chief town is taxable according to a same rate, though it is building estate or not.

2. Procedure for classification of land

Although Decree Law No. 041/67 dated 18 October 1967 (Article 2, Paragraph C/b) classifying the land subject to tax into five categories, but the localities are not strictly required to classify the land into five exact categories as specified in the decree law. With respect to province capitals, or district capitals of lesser importance, it may be possible to classify the land subject to tax according to two or three lower categories with the lowest tax rates. The sector of classification should be clearly drawn on the map, one color for each sector.

3. Issuance of resolution for land classification

In accordance with the recommendation made by the Committee for land classification, the Province Chief or Mayor will issue the Resolution and at the same time certify the map attached to this resolution.

In the transitional period, to ensure the prompt establishment of 1968 land tax, we can temporarily apply the decision on classification of sectors for assessment of land tax with no construction before.

4. Revision of land classification

According to Article 4, Arrete No. 1523 BTC/TV/ND dated 27 December 1967, the classification of sectors is revised simultaneously with the revision of rental cost used as a basis for assessment of land tax. Consequently, the classification of sectors may be revised every three years or irregularly in accordance with the organizaion of the revision of rental cost.

Article 32.- The rental value of the earth of buildings of all kinds and pieces of land forming an indispensable and immediate annex to these buildings enters, if applicable, into the estimation of revenue used as the base of land tax on improved properties assigned to the buildings.

Article 33.- The rental value used as a basis for land tax is that of the real estate on the 1st of January of the year for which the review is made(triennial or special).

b. Review of assessment

Article 34.- Appraisals used as a basis for real estate taxes are reviewed every three years by the Service of Direct Taxes, assisted by a Commission on Direct Taxes.

Nevertheless, if there occurs in the interval between two triennial reviews, as a consequence of exceptional circumstances, a marked change in the rate of rents affecting the whole territory of Vietnam or only the territory of an urban center, a new appraisal of improved properties may be initiated by regional governors.

The results of new appraisals established in this way serve as a basis of land tax on the tax rolls of the years subsequent to the completion of the work up to the application of the results of the next periodic review.

c. Fixity of appraisals

Article 35.- Upon completion of the review operations, the Administration is required to convey to the proprietors the new annual gross rental values; when these values are not consistent with written declarations provided by the intersted persons or their agents, they are allowed to appeal against the appraisal made on their real estate within a period of fifteen days from the date of the communication.

These appeals are examined by local authorities, who may make any necessary adjustments.

After this 15 day period, the results of the appraisal are considered final.

Article 36.- Independently of comments they are allowed to make within 15 days after notification of the results of the appraisal, owners reserve the right to challenge the tax basis before the disputed claims jurisdiction within three months after the date of collection of the first tax roll where they are levied on the new rental value.

Apart from the cases cited above, no request for remission or reduction of the appraisal will be admitted.

5. Correction of Insufficiencies and Omissions in Appraisals

a. Insufficiencies in appraisal resulting from the lack of, or inaccuracy of , the declaration of the owners

Article 37.- Insufficiencies discovered, resulting from the lack or inaccuracy of the declaration, can be corrected at any time.

The corresponding increases form the subject of supplementary tax rolls till they are included in the original tax rolls.

Assessments related to these increases are computed according to the rates in force for the current year, but they are multiplied by the number of years that have elapsed since the first application of the results of the exceptional review or, in case the real estate was acquired since that date, by the number of years elapsed since January 1st of the year following the year of application, without being more than doubled, however.

b. Omissions resulting from the lack of declarations of new construction, reconstruction and additional construction

Article 38.- New construction, reconstruction and additional construction are taxed, effective the year which follows their completion, on the rental value they would have had, if they had existed at the time of the triennial or special review.

They are taxed by means of supplementary tax rolls till they are in corporated into the original rolls.

The corresponding assessments are equal to those borne for the current year by real estate of the same nature and the same importance; but they are multiplied by the number of years elapsed between the year when the new construction, reconstruction, or additional construction was completed and the year when it was discovered, including the last year, without being more than doubled, however.

Article 39.- In case of total or partial destruction, the owner is entitled to reduction of the portion of the tax corresponding to the destroyed building or part-building for the period remaining to the end of the year, on condition that the request for reduction is made in the month the destruction is finished.

If the destruction is voluntary, the reduction provided in the preceding article is granted upon proof of submission of a request for a reconstruction permit.

Article 40.- Vacancies of houses or portions of houses, normally intended for rent and the shutdown of factories can give rise to remission or reduction of tax, when the vacancy or the shutdown has lasted at least twelve consecutive months.

Requests for reduction must be made in the month following either the expiration of the 12 month period for which the reduction can be otabined, or the end of the vacancy or shutdown.

In no circumstances can the reduction date back more than twelve months from the month preceding the request, nor be extended to a date later than that of the request.

6. Miscellaneous provisions

Article 41.- Exemption of the land tax provided for in article 26 above is contingent on the furnishing, within four months of the start of construction, by the interested proprietors:

1. Of an administrative certificate attesting that the buildings whose construction or repair are envisaged have been damaged or destroyed by acts of war or resultant events;

2. Construction plans of the former building or, lacking these, certified statements from the parties suffering damages.

Article 42.- The preceding provisions apply to improved properties outside of urban centers.

Section II

Land Tax on Unimproved Properties

1. Taxable Properties

Article 43.- Land tax is assessed annually on unimproved properties of every kind located in urban centers in the territory of Vietnam, with the exception of those expressly exempted by the provisions of this Code, as well as lands considered as improved properties; industrial land, etc...

2. Exemptions

Article 44.- The following are exempted from land tax on unimproved properties:

1. Streets, public places used as fairs and markets, highways, rivers;

2. Properties of the State, provinces and villages devoted to a public service, or of general utility and not productive of revenue, especially:

- Gardens adjoining public buildings and almshouses as stated in the first paragraph of article 25 above;

- Botanical gardens;

- Cemeteries.

3.- Basis ol the tax

Article 45.- Repealed.

Article 46.- Repealed

Article 47.- Repealed

Article 48.- The distribution of lands of urban centers into zones and classes is reviewed every three years at the same time as the bases of land tax on imprived properties.

Title IV

Provisions common to titles I, II and III

1. Place of Taxation

Article 49.- All land properties, whether rice-fields, miscellaneous cultivated lands, improved or unimproved lands, must be taxed in the locality where they are located.

2. Debtor of Tax

Article 50.- All landed property must be taxed in the name of the present owner, except the case provided in article 52 below.

When a real property is encumbered by usufruct or rented by a long lease, land tax is established in the name of the beneficiary - occupant who is liable for all annual charges on the real estate during his possession, and the collection must be made from him.

Article 51.- Taxpayers may free themselves from taxation to which waste lands, sandy moors, and lands usually flooded and devastated by water are subject, only if they give up these properties for the benefit of the village in which they are located, subject to possible laws of regional domains.

The detailed statement of this perpetual relinquishment is made in writing and submitted to the competent authorities of the locality by the owner or a special agent.

Assessments on lands thus relinquished, included in tax rolls established prior to the relinquishment, are payable by the taxpayer.

For subsequent tax rolls, the land tax is borne by the village.

Article 52.- Transfer of ownership as a result of conveyance of properties is made at the request of the proprietors concerned.

As long as the transfer has not been made, the former landowner continues to be taxed on the tax roll, and he or his natural heirs can be forced to make payment of land tax, except for their claims against the thew proprietor.

As regards concessions of 10 hectares or less which are put into before issuance of regular land titles, their registration on the tax roll must be made to the degree they are restored to cultivation, in the year following such restoration, without awaiting for the issuance of the land title.

3. Tax Collection

Article 53.- Land taxes are due by virtue of tax rolls rendered enforceable by confirmation of regional governor who fix the date of tax collection.

This date must be as near as possible to the 1st of January of each year. It serves as the starting point for time to file claims and for time limitations.

Article 54.- Tax rolls are transmitted to the taxation service for collection under the conditions fixed by financial regulations in force.

Article 55.- Supplementary quarterly tax rollsa re submitted, during the following month at the latest, for approval.

Particularly with regard to supplementary rolls for the 4th quarter, to be valid, they must be set for collection before the closing of the related fiscal year.

Article 56.- A notice is transmitted to every taxpayer listed on the tax roll. It shows the total amount due, the conditions of payment, and the date of collection.

Article 57.- Officials in charge of collection are required to issue to any person who applies for it, free of charge and on stamp-free paper, either an abstract of the roll or a statement of the situation regarding his taxes, or a certificate of non-taxation. They must also issue, under the same conditions, to every taxpayer listed on the tax roll, any abstract of the tax roll or certificate of non-taxation.

4. Liability for Tax Payment

Article 58.- Dates and conditions of collection will be fixed by decision of the Province Chief.

Article 59.- However, notwithstanding the provisions of the preceding article, taxpayers can pay their taxes in advance.

Article 60.- The taxpayer who, by a claim filed under the conditions fixed by articles 87 to 90 as well as by articles 91 to 94 below, challenges the merits or the amount of taxes charged, may postpone payment of the contested part if he puts forward in his claim the benefit of the provisions contained in the present article and fixes the amount or defines the basis of the reduction for which he applies, and on condition of providing proper guarantees to ensure collection of the tax.

If the fails to provide such guarantees, the taxpayer who has claimed the benefit of the present article cannot be used by way of sale for the amount of tax contested until a decision has been made by the regional governors.

When the latter judge that the request for postponement of payment has resulted in an excessive delay in payment of the tax, they can, by decision not subject to appeal, order an increase of the tax improperly contested.

The amount of this additional charge may not exceed 1% per month.

The additional charge is payable in full upon issuance of a collection order by regional governors.

5. Payment of Tax

Article 61.- Bases of assessment of land tax are rounded off to the next lower piaster, unless provided to the contrary.

Article 62.- Land taxes provided by the present Code are payable in legal tender currency in Vietnam to the cashier's office of the official in charge of collection, the holder of tax rolls.

Not chargeable against taxpayers are the costs of proceedings taken at a date after that of the check which settles the debt due.

Article 63.- Every payment of tax requires issuance of a receipt extracted from a counterfoil record. Officials in charge of collection must also make a marginal note on the rolls in proportion to the amount paid.

A receipt in duplicate is issued free by the official in charge of collection to the tax payer who requests it as proof of the payment of his taxes.

Article 64.- Taxpayers have the option of paying land tax to the cashier's office of an official in chrage of collection, other than the official in the locality of taxation, on presentation of a notice of an extract from the roll, a notice of proceedings, or an official notice establishing the debt of the taxpayer.

6. Obligation of third parties

Article 65.- The tax roll duly established for collection is enforceable not only against the taxpayer listed therein, but also against his representatives or assigns or assigns.

7.- Procedures

a. Legal proceedings

Article 66.- The taxpayer who has not paid within the prescribed period of time, the partial or total amount of the tax due under the regulations in force, may be used.

Article 67.- A part from the first notice provided in article 56 above, the official in charge of collection is required to send the taxpayer a summons free of charges eight days before the notification of the first summons with charges.

Article 68.- Proceedings by way of summons with charges are taken against taxpayers who do not pay taxes within eight days after the transmittal of the summons free of charges.

Article 69.- Three full days after the summons with charges, if the taxpayer has not paid the amount of taxes due, he may be served with an order to pay. The order includes all amounts due at the time the order is served, whatever fiscal year may be concerned.

Article 70.- Three full days after the notification of the order to pay, a seizure governed as to procedure by ordinary law may be initiated against him. Report on this seizure will be drawn up twenty four hours after the notification of the distraint.

Article 71.- Sale may be effected only by virtue of a special authorization granted by the regional governors at the request of the official in charge of collection.

The sale may take place only eight days after the authorization is given by the competent authority, except for special authorization when there is a fear of loss of seized items.

The sale is effected by official auctioneer - appraiser or, lacking one, by the official in charge of the seizure, in the form of sales provided by judiciary authority. The sale is stopped as soon as the proceeds are sufficient to cover the taxes due to the day of the sale, as well as the total costs of proceedings. The proceeds are immediately paid to the accountant in charge of collection, who issues a receipt for the amount of taxes due to the seized taxpayer and keeps the surplus to liquidation of the costs.

Article 72.- The summons free of charges and copies of proceedings are transmitted, in the absence of the taxpayer, to the person who represents him or lacking such, to the administrative authority of the lo ality of his residence.

Article 73.- The costs of presecution are calculated on the amount of tax due in accordance with Arretes to be issued by the Regional Governors.

Article 74.- The collection of costs of prosecution is based on a statement duly taxed.

Article 75.- The costs of prosecution as well as the cost of stamps and registration are chargeable to the taxpayers concerned. In case of relief from taxation, the cost of the whole is borne by the budgets for whose account the prosecution has been ordered.

Article 76.- Any act of prosecution is deemed served, not only for the collection of the portion payable from the assessment, but also for the collection of all portions of the same assessment that fall due before the taxpayre settles the assessment.

Article 77.- Agents in charge of collection who have not initiated any proceedings against a delinquent taxpayer during three consecutive years, from the date of establishing the tax roll, lose their recourse and forfeit their rights of action against the debtor.

Article 78.- Agents in charge of collection are responsible for collection of land tax for their accomplishment within the time-limit fixed by the laws and regulations in force.

b. Process-Server

Article 79.- The legal action is taken by writ-servers, aworn agents, appointed by Regional Governors and serving in the capacity of process-servicers for direct taxation. In default of writ-servers, the Regional Governors authorize Treasurers - Paymasters to make use of the services of process-servers duly appointed as writ-servers, or empower them as process-servers, and in this capacity put the sworn agen.s at the service of Treasurers-Paymasters.

Article 80.- In the exercise of their functions, process-servers must always carry their commission which they are required to show on demand.

Article 81.- They have authority to carry out seizures, up to and including the sale of furniture, personal effects, fruit, and crops of debtors.

They do not have authority to institute the seizure of real property.

Article 82.- They keep a register of their acts, numbered and initialed from the first to the last sheets by the President of the Court having jurisdiction. Furthermore, this register is certified every three months by the collector of registration.

8.- Privileges

Article 83.- The preferential claim of the Treasury is asserted ahead of anything else, during a period of two years from the date the tax roll is established, on furniture and personal effects belonging to the debtors, wherever it may be.

Morever, the claim is asserted on crops, fruit, rent, and income from real estate subject to tax.

Article 84.- All farmers, tenants, collectors, treasurers, process-servers, notaries, appraisers, assigness and all other depositaries and debtors of money originating from the right of taxpayers and reserved for prior claim of the Treasury, are bound to pay on demand, on behalf of the debtors and in the amount of funds owed which are in their hands, all or part of tax due by the latter. The reciepts of agents in charge of collection, for the sums legitimately due, will be furnished to them.

Article 85.- The prior right accorded to the Treasury for collection of land tax is not at all prejudicial to any other rights it could exert, like any other creditor, on the property of debtors.

Article 86.- When, in case of seizure of furniture and other personal effects for the payment of land taxes, there is a demand for the recovery of all or part of the said furniture and effects, this action can be brought before ordinary courts only after it has been submitted to administrative authority by one of the interested parties.

Article 87.- Claims relative to land tax are of two kinds:

1. Claims for rebate or reduction, in cases where the taxpayers maintains that the has been unduly taxed in whole or in part;

2. Claims for remittance or reduction, where the taxpayer, while recognizing the legality of the tax, alleges having lost his taxable resources in whole or in part.

Article 88.- Claims are sent to the chief of the Central Tax Service of each region. A receipt is issued to taxpayers upon request.

Article 89.- To be admissible, claims must be presented:

1. For rebate or reduction, within 3 months from the date of establishment of the tax roll.

2. For remittance or reduction, during the month of the occurence of the events which warrant it, along with the notice or a copy of the notice, or copy of an extract of the roll pertaining to the tax concerned.

Article 90.- 1. Claims must be individual. However, taxpayers taxed collectively, members of associations of persons who contest the tax charged to the society, and mayors soliciting, in the name of persons under their jurisdiction, an abatement of tax on account of abnormal events, can formulate a collective claim.

2. To be admissible, the following must be mentioned in the claim:

a) The tax to which the claim applies;
b) The place of taxation;
c) The statement of means by which its maker claims to justify it;
d) The signature of its maker.

3. Any person who presents or supports a claim for others, must give proof of a power of attorney. However, the presentation of a power of attorney is not required of lawyers regularly admitted to the bar. The power of attorney, under pain of being declared void, must be written on stamped paper and registered before execution of the act which it authorized.

4. Collective claims presented by mayors as a result of abnormal events, show the nature of losses, the date of the disaster, and the approximate number of taxpayers.

5. Any claimant residing outside of Vietnam must elect domicile there.

a. Disputed Jurisdiction

Article 91.- The claims, signed by their maker, are examined by the Chiefs of Central Tax Service of Regions interested and submitted to the Director of Tax for information and to Regional Governors for decision. These decisions will be made known to the taxpayers within 6 months following the date of their presentation.

Article 92.- Regional Governors may officially submit the litigation to the decision of Administrative Court, but must so notify the claimant.

Article 93.-

1. When the decision of Regional Governors does not give entire satisfaction to the claimant, the latter has the option of bringing the litigation, within the time-limit fixed by Article 98 below, before the Administrative Court instituted by Ordinance No. 2 of January 5, 1950.

2. Any claimant who has not received notice of the decision of the Regional Governors within the time-limit of 6 months prescribed in the preceeding article, may also submit the litigation to the Administrative Court.

Article 94.- The claimant cannot contest before the Administrative Court, assessments different from those he referred to in his claim to the Administration of Tax. But, within the limits of abatement originally solicited, he may assert all new conclusions provided they are explicitly set forth in his initial claim.

Article 95.- Claims must be addressed to the Record-Office of the Administrative Court there they are registered. An acknowledgment of receipt is issued to persons who ask for it.

Claims must be written on stamped paper and signed by their maker. When they are presented by an agent, the conditions in paragraph 3 of article 90 above are applicable.

Article 96.- Any claim must contain clearly the statement of means and when it results from a decision of Regional Governors, it must be accompanied by the notification of the decision contested.

Article 97.- Claims are transmitted for information to interested Regional Governor, who initiate their judicial inquiries.

The Regional Governors interested transmit the dossier with their conclusions to the record-office of the Administrative Court.

All written statements presented before Administrative Courts by claimants or their agents must be made on stamped paper.

Article 98.- The appeal to the Administrative Court against the decision of Regional Governors is not acceptable after the following time-limits:

- If the plaintiff is resident in the country, the time-limit to institute proceedings is 3 months;

- If the plaintiff is not resident in the country, the time-limit is doubled.

These time-limits begin the date of notification of the decision to the person or residence.

The 3-month time-limit begins also for Regional Governors as of the notification of their decision to the party.

This notification may take place either through the write of process-server, or through administrative channels.

Article 99.- 1. Any claimant who desires to withdraw his claim must make it known before the decision through a letter signed by himself or his representative. The withdrawal is subject to the acceptance of the opposing party, when the later has presented a counter-claim.

2. Regional Governors may, in the course of the process, present counter findings leading to the repeal or reform of decision made on the original claim.

Article 100.- Cases brought before the Administrative Court are judged according to the provisions of Ordinance No. 2, dated 5 January 1950.

Article 101.- The decisions of the Administrative Court may be appealed before the Administrative Section of the Supreme Court of Justice. The requests of taxpayers are then produced on stamped paper. The Regional Governors may also appeal against the decisions of Administrative Court.

b. Voluntary Jurisdiction

Article 102.- Besides, the taxpayer may appeal to voluntary jurisdiction when, though legally and correctly taxed, he desires to obtain a reduction or a total remission of tax, for instance on account of indigence or when he let pass the deadline to make a legal claim.

Article 103.- These claims, presented at any time, are examined in the Chiefs of Central Tax Service having control over the place of taxation and accompanied by the notice or a copy of the notice or an extract of the roll relative to the assessment concerned.

Article 104.- Decisions taken by Regional Governors are susceptible to appeal to the Minister of Finance who pronounces judgment without appeal.

c. Miscellaneous Provision

Article 105.- Any claim presented outside the time allowed is foreclosed and rejected simply and solely without examination.

Article 106.- Considered as receivable, from the viewpoint of time-limits, are claims that are presented immediately after receipt of notices, without waiting for the date indicated as the effective date of collection of the rolls.

Article 107.- The provisions of the proceeding article apply to taxpayers who, having discharged their tax in advance, on provisional pay-in slips, make a claim before the collection date of the roll which includes the assessment.

Article 108.- In order to avoid any contestation with the purchasers of state land, concerning the payment of land tax, it is specified that, in the articles and conditions dealing with the sale by auction or the sales of state land by mutual consent, the purchaser will be obliged to pay the tax from January 1st of the year following the year of the sale.

In the specifications, the indication of the nature of tax based on the land for sale is mandatory.

Article 109.- Any land whose proprietor leaves Viet Nam without leaving an agent to manage it and pay tax, will be turned over, through the offices of the Chiefs of Province, to the trustee of vacant properties of the Region interested, which will assume management and pay the tax.

Article 110.- No foreign agent, employee or salaried official of public administrations, can take home leave without having paid the assessment he is liable to.

Article 111.- At the expiration of each deadline for collection of tax, the villages will draw up a list of debtors in arrears with the taxes, in which they register the justifications furnished by the parties concerned and give their opinion on the grounds cited.

This list will be addressed to the Chief of Province who will examine it immediately and fix, if need be, the duration of the new time-limit for the bonafide delinquent taxpayers.

When bad will appears manifest, the Province Chief will summon the taxpayers and hear them before making a decision that will be entered on the adhoc register.

Article 112.- The formalities of collection are not limited to the province where the properties of the taxpayers are situated, but are carried on to their place of residence.

Before any proceeding, the Chief of Province must address directly to the taxpayers a formal notice (with acknowledgment of receipt) requiring them to pay at the Treasury within eight days. This notice is as good as a pay-in slip.

The above provisions do not apply to taxpayers listed in nominal rolls, concerning which actions are taken by the collection service by means of external constraint.

Article 113.- In case the furniture would have been insufficient for the payment of amounts due, it would be necessary to proceed to the seizure and sale of real estate of taxpayers.

The services of bailiffs become then compulsory.

A new summons to pay is served thirty days before the actual seizure.

The formalities prescribed by the legislation in force are observed.

Article 114.- The commission based on the number of inhabitants liable to land tax and fixed subsequently by Arretes of the Regional Governors, can be granted to agents in charge of collection to compensate them for the charges which fall on them.

Article 115.- The provisions of the present ordinance are applicable on the territory of Viet Nam, whatever nationality the taxpayers belong to.

Article 116.- When a taxpayer, before the abatement, has paid the sums which, together with the abatement, exceed the amount of assessment, the excess is put into an account of operations outside the budget opened in the department of the General Treasurer where it is kept for 5 years. The excess is repaid to the beneficiary upon receipt and presentation of an order of payment.

Article 117.- Agents in charge of recovery can, each year, as of the effective date of establishing the rolls and within the time-limit and conditions fixed by ministerial instructions, request the admission to bad debts of uncollectible assessments.

Article 118.- When the abatements are granted, either following the request for rebate or reduction, or following the request for remittance or modification, or following the admission to bad debts (assessments unduly imposed or uncollectible), the Administration is obliged to deposit the amount of assessments at the Regional Treasurers-Payers out of appropriate budget credits. These rebates cannot be made through simply reduction in the amount of rolls.

Article 119.- The provisions resulting from the previous texts presently in force relative to land tax are null and void with the promulgation of the present ordinance.

Article 120.- The Vice-President of the Government, the Minister of Finance, Plan and Reconstruction, the Minister of the Interior, and Regional Governors are charged, each as to that which concerns him, with the carrying out of this ordinance which will be published in the official Journal of VN.

Dalat 13 April 1953

BAO DAI

IV-B-29

Draft:6/28/68:lxh

Arrete 2979-DF/BR of 9 Dec. 1954 governing the classification of diverse cultivations for the South/VIETNAM

The government Delegate for the South VN

ENACTS:

Art 1 - As of January 1, 1954, the diverse cultivations are, in view of their imposition, divided and classified as follows:

category superclass	:	250$ hectare: coco-nut palm, durian, rubber
1st category	:	190$ hectare: hot pepper, coffee, sugarcane fruit trees, gardening, soya, indian millet and the like, capoc, jute, ramie.
2nd category	:	110$ hectare: pine-apple, areca-nut, betel, banana, mulberry, canava, taro, indian potato, potato and any other eatable tubercule, peanut, indian corn
3rd category	:	55$ hectare: tung-tree
4th category	:	20$ hectare: palm-tree, mangrove, and other cultures non especially designated in the present classification.
5th category	:	15$ hectare: land in state of forest or to lie follow: sandy moor, plain, savanna, ponds, swamp.

Art. 2 - The Director of Finance, the Treasurer Federal of VN and the Chiefs of Province are charged with the execution of this arrete.

9 December 1954 - Commissioner for Political & Admin. Affairs

CAO THAI BAO

Arrete No. 400-DBCP/ND/PC dated 4 July 1956 governing the classification of cultivation land and classification of cities and towns in central Highlands of the South for assessment of land tax

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The Government Delegate at Central Highlands of the South VN

ENACTS:

Art. 1 - This hereby classifies the city of Dalat and towns as specified in ordinance No. 7 relative to the tax rate of land rent fixed as follows: (article 47 ordinance No. 7 of 13 April 1953).

City	Towns	Classification (F. Urban centers)
Dalat	Banmethuot	A) 1st category
	Kontum	B) 2nd category
	Pleiku	C) 3rd category
	Dong Nai Thuong	----------

Art. 2 - As of January 1, 1956, the cultivation lands referred to in article 15 and 16 of National Regulations relative to land tax will be classified for purpose of tax assessment:

Super class	250$/hectare:	rubber, tea, coffee, hot pepper, stumps
1st class	190$/hectare:	fruit trees, flax, cotton
2nd class	110$/hectare:	quinquina, pine-apple, arecanut, tobacco
3rd class	55$/hectare:	tung-tree, canava, potatoes, beans, indian corn, millet, banana.

4th class	20$/hectare:	other categories of trees not mentioned above.
5th class	15$/hectare:	waste land.

Art. 3 - House rent tax and land rent tax are fixed as follows:

Dalat City and Towns	Classification of land rent	
	House (art. 31 ordinance 7)	Land (Art. 47 ordinance 7)
Dalat	From superclass to category 4	1st category-From zone 1 to 5
Banmethuot (A)	From category 2 to category 4	2nd category-From zone 2 to 4
Dongnaithuong	From category 3 to category 4	3rd category-From zone 2 to 3
Pleiku	Category 4	3rd category - Zone 3
Kontum	Category 4	3rd category - Zone 3

Art. 4 - Directors of Cabinet, Government Delegate Offices, Director of Taxation Dalat Mayor and Province Chiefs in Central Highlands are charged, each as to that which concerns him, with the execution of this arrete.

Government Delegate/Central Highlands:

Mr. TON THAT HOI

Ministry of Finance

Arrete 1530-BTC/TV of 26 No. 1959 reclassifying cultivation lands in Central lowlands for land tax assessment

The Minister for Finance

ENACTS:

Art. 1 - As of January 1, 1960, the cultivation lands in Central lowlands are reclassified as follows for tax assessment in reference to articles 15, and 16 of ordinance 7 dated 13 April 1953:

Land of superclass: 250$ per hectare

Cultivation of rubber, cinnamon, coco, papper, tobacco

1st class land: 190$ per hectare

Cultivation of coffee, tea, sugarcane, areca, fruit trees, vegetables, potato, foreign beans; soil to be used for making pottery, bucks, tiles, paint powder, etc...

2nd class land: 110$ per hectare

Cultivation of oil trees, tung-trees,kenaf, jute, flax, cotton, mulberry-trees, indian corn, sesame, salt-marsh

3rd class land: 55$ per hectare

Cultivation of canava, potato, vegetables

4th class land: 20$ per hectare

Ponds, lakes that bring in revenues

5th class land: 15$ per hectare

Ponds, lakes that bring in no revenues, posture land,waste land.

Art. 2 - Director of Cabinet, Secretary General of Finance Ministry, Director General of Taxation , Director General of Treasury, Province Chiefs of Central Lowlands are charged, each as to that which concerns him, with the execution of this arrete.

s/HA VAN VUONG

IV-E-2

President Office

#11/TTP/TTK

Saigon July 27, 1956

President of the Republic of Vietnam

TO: All Province Chiefs in Central Vietnam, Southern Vietnam and Southern High Lands.

In Comion: To Finance Minister of Land and Agrarian Reform
Minister of Budget
Minister of Economy
Minister of Agriculture
Government Delegates of Central Vietnam, Southern Vietnam and Southern Highlands

Subject: Land Taxes Collection

Gentlemen,

By examining the land taxes situation in many years ago I recognize the losses of taxes collection very great, especially in South Vietnam, damaging the budget of some important resources.

To put an end to this situation and push on the land taxes collection you have to entirely execute the following instructions:

1. In the village, the communal authorities clearly know the area of land and the cultivators, thus you would entrust to these authorities the collection of land taxes. In case the land taxes rolls could not be established on time, they base them on the land rolls, the titles of property or the declaration of the person concerned to immediately collect the land taxes amount, then afterwards to readjust them with the land taxes rolls.

You fixed a definitive term (a week for instance) to complete the taxes collection.

To encourage these personnel, the Finance Ministry has signed a decree according to them a compensation of 4% of the main taxes collected.

2. According to the principle, the ricefield and land tax is collected from the landowner. However, in case you don't know the exact addresses of the landowner, or if the tenant refuses to pay the land rent tax to the landowner, the ricefield taxes will be collected from the tenant.

To avoid the ulterior complaints, the receipt issued to the tenant who has payed the land rent tax would mention the name of the ricefield owner, but with this remark: "the land tax is payed by the tenant and has to be deducted on the land rent tax".

3. You have to immediately collect the above taxes for two years 1955 and 1956; as for the taxes depending on the previous years, they will be considered in the future.

4. Concerning particularly the stubborn tenants, who don't pay their land rent taxes and refuse to pay these taxes to the ricefields owners, would be applied to them the penalties specified in the Land Reform regulations, they couldn't loan money or receive farming equipment and farming products to cultivate the ricefields.

You have the duty to explain to the farmers which understand the obligation of taxes payment from a citizen and I hope that you pay a special attention to this important task so that the collection of land rent taxes could get a satisfactory success.

s/NGO DINH DIEM

Ministry of Finance

17581-BTC/NSNV/CT-2C

21 December 1963

Minister of Finance

TO: Province Chiefs

Subj: Public Ricepaddy and Land

At present, besides revenues on market rental, slaughter-house, bus station, wharfage, water..., the Village budget has another important source of revenue which is public ricepaddy and public land.

In central V.N., many provinces collect more than 20 millions piasters annually in revenue from the lease of public ricepaddy and public land. In the South, this revenue is relatively lesser because on the one hand the area is smaller and on the other hand the rural zones are insecure due to the lack of control.

Morever, the waste public ricepaddy in the South reaches 40% of the area, thus causing a great loss of revenues annually for the local budgets. This does not include part of public ricefields not identified so far because the registers are lost or destroyed during the war years.

While the financial situation in provinces, in general, is not favorable, the creation of new taxes is beyond question therefore the available revenues as public ricefield, public land must be exploited properly so as to increase receipts.

To attain this end, we wish to propose the following measures:

1. Make a complete census of public ricefields and public land of all villages in the province. At present, the central agencies do not have yet the accurate area of public ricefields and land of provinces. The figures received by DGBFA in 1957 and by MOI in 1960 are not consistent. As a result, the census must be proceeded very carefully.

With this census, the provinces will be able to know the extent of area which has been rented and the amount of revenue collected, the extent of area cultivated but no revenue collected (because the tenant farmer has gone or the Village Council could not contact him as a result of security condition), or the extent of uncultivated area.

2. With respect to cultivated public land but no revenue collected, it is necessary to seek measures to get in touch with the tenant farmer in order to get land rent every year.

Concerning waste public ricefields, please seek to understand the reasons. If necessary, encourage the digging of canals, damming up to increase output.

3. To invite tenders for all Village public ricefields to increase revenues.

4. It is advisable to establish for each ricefield a control sheet on which are listed all necessary details: number of hectares, registration No., name of lessee, annual rental cost, procedure of payment etc... Whenever a receipt is made, the Commissioner for Finance enters the amount in the control sheet and the No. of receipt for follow up. These sheets will also help facilitate the control by the provincial administrative officials, and as such embezzlement of public fund can be checked.

Described above are the recommendations of our Ministry. If any localities have other measures more efficient than ours, please also let us know, so that we will disseminate them to other provinces for application.

s/LUU VAN TINH

TRANSLATION

REPUBLIC OF VIETNAM

NATIONAL LEADERSHIP COMMITTEE
Office of the Chairman

ARRETEE No. 021/65 of October 8, 1965
Granting of permanent Ownership Rights, without compensation, on the State Owned Land at the Land Development and Resettlement Centers.

****

THE CHAIRMAN OF THE NATIONAL LEADERSHIP COMMITTEE

- Referring to .....

.....

D E C R E E S :

ARTICLE 1. The Vietnamese citizens located at Land Development Centers and Resettlement Centers are granted with gree, definitive ownership rights to the State Owned land which they have actually exploited themselves.

ARTICLE 2. The developers who now become owners are exempted from paying any fees for land roll recording, registration of distributed land documents, and land taxes for the three years which ensue following the promulgation of the distribution decree if the land is devoted to the cultivation of secondary crops; and until the year they start collecting their first insome if the land is devoted to the cultivation of perennial industrial trees.

ARTICLE 3. The Commissioner for Agriculture is authorized to sign Decrees which determine the definitive ownership rights stated in Article 1 above.

ARTICLE 4. The Chairman of the Central Executive Committee, General Commissioners and Commissioners, are charged with the execution of this Arretee.

The Arretee shall be published in the Official Gazette of the Republic of Vietnam.

Saigon, October 8, 1965

s/Lt. General NGUYEN VAN THIEU

USAID/AGR/Land Branch
August, 1967

Republic of Vietnam

National Leadership Committee

President Office

Decree law #038/67 dated 10-2-1967 modifying the Decree law #2/66 dated 2/15/1966 about exemption of land taxes to farmers buying expropriated rice-fields

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Chairman of National leadership Committee.
Considering VN Constitution of 4/1/1967;

Considering suggestion of Chairman of Central executive Committee;
After discussion and decision of National leadership Committee;

DECREES:

Article 1.- The Article 1 of Decree-law #02/66 dated 2/15/1966 is modified as follows:

"Article 1 (new). "All farmers purchasing expropriated rice-fields are exempted of land taxes within a period of 12 years from the receiption date of rice-fields".

Article 2.- Chairman of Central Executive Committee, Commissioners General, Commissioners, Deputy Commissioners are charged, each as to that which concerns him, with the execution of the present decree-law.

This Decree-law will be published in the VN Official journal

Saigon, October 2, 1969

Lt. Gen. NGUYEN VAN THIEU

REPUBLIC OF VIETNAM

NATIONAL LEADERSHIP COMMITTEE

CHAIRMAN'S OFFICE

No. 041/67

THE CHAIRMAN,

NATIONAL LEADERSHIP COMMITTEE

Considering the Constitution of April 1, 1967, of the Republic of Viet-nam.

. . . . . .

. . . . . .

DECREES-LAW :

ARTICLE 1. - The Articles 2 and 4, Ordinance No 7 of 13 April 1953, are hereby superseded and replaced by the followings:

"ARTICLE 2 (new). - From January 1, 1968:

a. The land taxes on fields (stipulated in Chapter I) and the land taxes on gardens (stipulated in Chapter II) shall be collected for the village-budgets;

b. The land property taxes at the municipalities (Prescribed in Chapter III) on the real estate located in the Saigon area, or at the province, chief town or district chief town, shall be collected for the Saigon budget, provincial or municipality budgets".

ARTICLE 2. - The rates of land taxes on fields, gardens and land property taxes at the municipalities shall be fixed by the competent representatives of the local administrative authorities, meeting once a year or at least once every three years, in accordance with the procedures applicable in the creation or changes of local taxes.

The maximum and minimum of these rates shall be limited as follows:

A. Fields (each MAU = 10,000 Sqm)	Minimum	Maximum
1. Super class	$ 110	$ 350
2. First class	85	240
3. Second class	65	210
4. Third class	45	150
5. Fourth class	25	70
6. Fifth class	13	40
B. Garden (each MAU = 10,000 Sqm)		
1. Special class	$ 450	$1,200
2. Super class	370	970
3. First class	280	720
4. Second class	160	430
5. Third class	80	210
6. Fourth class	30	70
7. Fifth class	20	50
C. Land property taxes on the municipalities		
a. Part leviable on the value	6%	13%
b. Part leviable on the superficie (each meter square)		
Super class	$ 2.5	$ 7
First class	1.2	3.5
Second class	0.75	2.5
Third class	0.45	1.5
Fourth class	0.15	0.5

These rates shall be applicable when they have been approved by the Ministry of Finance.

The minimum and maximum rates calculated in accordance with the superficie (mau or square meters) may be changed by the procedures applicable in the creation or changes of local taxes.

ARTICLE 3. - The establishment of taxes, their collection, and procedures for claims prescribed in Ordinance No 7 13 April 1953, as amended by following texts, shall be applied continuously.

The competency provided for Governors and Director of Direct Taxation in Ordinance No 7 of 13 April 1953 shall be transferred to the Saigon Prefect, province chiefs or mayors.

ARTICLE 4. - An Arrete of the Ministry of Finance shall determine the modalities for execution of the present decree-law.

ARTICLE 5. - The Chairman, the Vice-Chairman, Central Executive Committee, the Commissioner for Finance, the Special Commissioner for Administration are charged, as which that concerns him, of the execution of the present decree-law.

The present decree-law shall be published in the Official Journal of Vietnam.

Saigon, 18 October 1967.
S/Lt. Gen. NGUYEN VAN THIEU.

Ministry for Finance

Arrete No. 1523 BTC/TV/ND 27/12/1967
fixing the procedure for execution of Decree Law 041/67 dated 18 October 1967 and modification of certain provisions concerning land tax.

The Minister for Finance,

ENACTS:

ARTICLE 1. The procedures relative to execution of Decree Law No. 041/67 of 18 October 1967 are defined as follows:

ARTICLE 2. At each locality, the land tax on rice field, the land tax on gardens and urban land tax are computed according to an uniform rate applicable to each category of tax.

ARTICLE 3. For computation of the tax levied on the size of the area, the land in the Prefecture, provincial capital, municipality or district capital, is classified into five sectors to the maximum, corresponding to the five categories of land as defined in Article 2, paragraph C/b of Decree 041/67 signed on 18 October 1967.

The classification into sectors is defined by a decision of the Prefect, Province Chief, or mayor after concurrence with a Committee which includes the following:

- Representative of the Prefect, Prov. Chief or Mayor	Chairman
- Chief, Tax Service	Member
- Chief, Land Service	--
- Chief, Reconstruction Service	--
- A representative of the Prefecture Council, Provincial or Municipal	--
- Two representatives of landowners designated by the Prefect, Province Chief or Mayor	--
- One representative of the proprietors who have houses for rent.	--
- One representative of the houseowners	--

Besides the classification described above, this committee acts also as advisory committee for the tax agency at the localities in the revision of the basic calculation of land tax.

ARTICLE 4. The classification into sectors is revised simultaneously with the revision of the rent to be used as a basis for calculation of the land tax.

ARTICLE 5. With regard to those localities that do not have yet administrative papers determining clearly the boundaries of the provincial or district capital, the province chief may temporarily, as far as taxation is concerned, issue a resolution determining the limit liable to urban land tax.

ARTICLE 6. The Director of Cabinet of the Ministry of Finance, the Secretary General of the Ministry for Finance, the Director General of Taxation, Prefect of Saigon, Province Chiefs and Mayors, are respectfully charged with the execution of this Arrete.

Day Month Year

Minister for Finance

Saigon 9 January 1968
No 99 NTV/TT/DT

Director General Taxation
to:

Messrs. Prefect
Province Chief
Mayors (Nationwide)

Co Addresses Director General for Treasury
Director General for Budget &
Foreign Aid

SUBJECT: Amendment of certain provisions on land tax

REF. : Decree-Law No. 041/67 of 18 October 1967 and
Arrete No. 1523 BTC/TV/ND of 21/12/1967

Notwithstanding the local nature of land tax, the basic rates have been imposed for the benefit of the National Budget with supplemental rates (expressed as percentages of the basic rates) permitted for local budgets. As a result, most local budgets have looked to the National Budget for big subsidies.

At present, democratic institutions have been gradually established in villages, hamlets as well as in provinces, municipalities or prefecture, therefore, it is imperative to create for local administrations a financial structure autonomous and ample in revenue, so that they can function effectively.

Because of the reasons cited above, and pending the entire reorganization of the land tax system, the government has promulgated the Decree-Law No. 041/67 of 18 October 1967 reserving the receipts for rice field tax and garden tax for village budget and receipts for urban land tax for prefecture, province or municipality budget; at the same time granting the prefect, Province Chiefs or Mayors the authority to establish the tax rates.

IV-L-1

Procedures concerning the execution of Decree Law 041/67 have been defined in the Arrete No. 1523 BTC/TV dated 27/12/67. Following are the details you need to know:

I. Fixing the rates for tax assessment

The tax rate schedule is established in accordance with the economic situation and the needs of the local budget, but it will not exceed the minimum or maximum limit prescribed by law. However, to avoid confusion during the transitional period, it is advisable to choose a tax rate limit that will not create a big difference between the 1968 tax and 1967 one (including additional centime).

According to Article 2, Arret No. 1523 BTC/TV/ND dated 27/12/1967, in each locality (perfecture, province, or municipality), the land tax on rice fields, gardens and urban land tax, are computed according to an uniform rate applicable to each category of tax.

Consequently, it is not possible to establish a special tax rate schedule within a province, district or zone. It is only possible to establish a tax rate schedule for rice fields, a tax rate schedule for gardens and a tax rate schedule for urban land, that will be applicable to the entire province.

The decision fixing the rates for tax assessment of your office must be promulgated at the latest in the month of August of the preceding year, so as to have sufficient time for establishing tax rolls.

This decision will be put into effect only after it is approved by the Ministry of Finance. Concerning 1968, this document needs to be sent in for approval within the shortest period of time.

II. Classification of land for tax assessment

According to Article 2, Paragraph C, Decree Law 041/67 of 18 October 1967, the Urban Land Tax comprises two parts:

- Tax levied on rental basis.
- Tax levied on area (5 categories)

Therefore, Article 31 (land tax for construction) and Articles 45, 46, 47 (land with no construction) Ordinance No. 7 of 13 April 1953 are automatically repealed.

As of 1/1/1968, the pieces of land located in the Prefecture, Municipality, Province, Capital, and District Capital, whether for construction purpose or not) are subject to tax of the same rate. The land subject to tax is classified into five categories, from super-class to Class IV.

The classification is realized as follows:

1. Designation of members for the Committee for Classification of land.

   Your office will issue the resolution appointing members to participate in this Committee. The composition of the Committee has been defined in the Arrete 1523-BTC/TV/ND dated 27 December 1967.

2. Procedure for classification of land.

   Although Decree Law No. 041/67 dated 18 October 1967 (Article 2, Paragraph C/b) classifying the land subject to tax into five categories, but the localities are not strictly required to classify the land into five exat categories as specified in the decree law. With respect to province capitals, or district capitals of lesser importance, it may be possible to classify the land subject to tax according to two or three lower categories with the lowest tax rates. The sector of classification should be clearly drawn on the map, one color for each sector.

3. Issuance of resolution for land classification

   In accordance with the recommendation made by the Committee for land classification, your office will issue the resolution and at the same time certify the map attached to this resolution.

   In the transitional period, to ensure the prompt establishment of 1968 land tax, we can temporarily apply the decision on classification of sectors for assessment of land tax with no construction before.

4. Revision of land classification.

   According to Article 4, Arrete No. 1523 BTC/TV/ND dated 27 December 1967, the classification of sectors is revised simultaneously with the revision of rental cost used as a basis for assessment of land tax. Consequently,

the classification of sectors may be revised every three years or irregularly in accordance with the organization of the revision of rental cost.

5. Area subject to urban land tax

The area subject to urban land tax is the area defined by administrative papers.

However, with reference to Article 5 of Arrete No. 1523 BTC/TV/ND dated 27 December 1967 in localities where the boundary of a province or district chief town has not been defined by an administrative document and as far as taxation is concerned, the province chief concerned may temporarily issue a decision governing the area subject to urban land tax. This decision must be submitted to the Ministry of Finance for approval.

III. Establishment of Tax

A. Tax Assessment

1. Rice field and garden taxes

Rice field and garden taxes are entirely collected for the benefit of the village budget and no additional percentage is imposed.

2. Urban Land Tax

- Tax levied on rental:
Rental used as a basis to levy tax is the annual rental and no deduction of 25% for expenses as provided for in the old law is allowed.

Provisions dealing with revision of assessment basis as set forth in Ordinance No. 7 dated 13 April 1953 continue to be in force.

- Tax levied on area:
As aforementioned, land located in the capital, cities, province or district chief town is taxable according to a same rate, though it is building estate or not.

Urban land tax is entirely collected for the benefit of the budget of the capital, city or province concerned and no additional percentage is imposed.

B. Approval of the tax roll

Article 23, Paragraph 2 of Decree-Law No. 041/67 dated 18 October 1967 provides that the authority conferred to regional governors and the Director of Direct Taxes in Ordinance No. 7 dated 13 April 1953 is turned over to your office.

As a result, the tax roll will be submitted to your office for approval and afterwards, two copies of each tax roll forwarded to the Directorate of Direct Tax for statistical information.

IV. Collection

Services of taxes of the Prefecture and local administration will temporarily collect the land tax as they did in 1967. However, your office should assist them in the performance of this difficult duty.

Procedure dealing with the turn over of collection duty to responsible agent is under consideration.

V. Claim

Taxpayer's claim regarding land tax from 1968 on will be examined by local Service of Taxation and submitted to your office for decision referring to Article 3, Decree-Law 041/67.

Applications for tax reduction or tax exemption are devided into two categories:

1. Application for reduction, exemption because the tax is levied not confromable to the law.

2. Application for reduction or exemption because the tax bearer has lost part or entire capability to pay tax.

Applications of the first category come under juridicial competency (Article 91 to 101, Ordinance No. 7 of 13 April 1953), applications of the 2nd category come under non juridicial competency (Article 102 to 104).

Application of the first category, in order to be considered, must be submitted within a period of three months from the date tax rolls are levied (Article 89). As for applications

submitted outside the prescribed deadline, they can only be taken as applications for reduction or exemption and considered from the standpoint of favoritism.

If the decision of your office does not satisfy the taxpayer or your office does not notify the concerned party of your decision within a period of six months as of the date of submission of applications, the concerned party may bring the case before the Administrative Court. Your office will come or ask the government lawyer to plead before this Court or before the Council of State should the appeal occur.

Application of the second category may be submitted any time. Decision taken by your office has a decisive nature, the concerned party does not have the right to bring the case before the Administrative Court.

In both cases, the dismissal of applications or approval for reduction, exemption must be determined by an administrative decision of your office. This decision is sent to the concerned party under the form of a notice along with brief statement.

Your Office will advise the taxpayers on the above points and call their attention to the place where the applications are addressed (local administrative agency).

VI. Miscellaneous

In 1967, the Ministry of Finance has awarded services and Bureaus of Taxation which completed tax assessment on schedule a remuneration at VN$2 per tax item. This remuneration was supported by the National Budget. But this remuneration is somewhat low and insufficient to encourage personnel to work overtime.

Effective 1968, land tax will be collected for the benefit of local budget and as such it is advisable for your office to increase this remuneration to VN$3 per tax item for tax officials who complete tax assessment rapidly in order not to impede collection of tax.

In addition, with a view to secure a uniform application of law and regulation and pending establishment of an agency to administer local taxes, the Directorate General of Taxation in the interim will handle legal matters regarding land tax throughout the country.

IV-L-6 PHAM VAN ICH

REPUBLIC of VIETNAM
Finance Ministry

No. 119-BTC/TV/TT

Saigon January 3, 1969

Ministry Of Finance

to: All Prefect, Mayors
Province Chiefs of the Nation

Subject : Land Taxes Rolls Establishment and Collection of those Taxes.

To create to local administrative agencies an abundant enough autonomous finance to allow them in their efficient operations, the Government has promulgated the Decree #041/67 dated 10/18/1967 reserving the land taxes and garden taxes collected (miscellanous cultivations) to the village budget and the urban land taxes to the Prefecture, province and city budgets.

Thus, according to the principle for the land taxes becomes a local taxes counting from 1968, all local administrative agencies have to establish the roles and to collect them. However, in 1968, for the local administrative agencies are not get ready to be in charge of this new work, so the taxation service has temporarily undertaken this operation.

Our department thinks that if the local administrative agencies assume this task, they could use of all available facilities to bring a significant increasing collection for the local budget. For this reason, the Taxation General Directorate is ordered to send a memo #5595-NTV/TT of 10/10/68. Please you to inform our department of your opinion about this transmission.

But nearly all provinces and cities of the whole nation have requested the Taxation General Directorate to continue assuming the establishing of the taxes rolls and the land taxes collection by citing two following motives:

- In management field, the assuming of setting up of the taxes rolls and of their collection demands the creation of a new office causing expenses to the budget.

In technical field, the local administrative agencies have no technical personnel to exploit those taxes.

Nevertheless the above-mentioned point of view is accurate, so the Finance Department notices that we could apply the following harmonizing solution:

a. As for Land taxes and miscellaneous cultivation taxes: All village administrative committees have to assume the establishing of these taxes rolls and their collection.

   Thus, all land taxes and miscellaneous cultivation taxes are to be established under the rolls form (2 copies), including 4 extracts and submitted to your province office for approval.

   After the approval, your province office will turn back 1 copy and 1 extract to village concerned, your province office keeps 1 copy and 1 extract, the remaining two extracts will be sent to the related District (1 copy) and the last copy to the local taxation service.

   Each month the local taxation service will base himself on this extract to report to the taxation general Directorate on the situation of those taxes rolls.

   The village official in charge of the collection of those taxes continues to beneficy of the indemnization as usually (4% on the total taxes collected amount).

b. Concerning Urban Land Taxes: All local taxation services will continue to establish taxes rolls and their collection, but experience has shown that the result could be or not satisfactory thank to the means used to this operation are or not sufficient. Then your office has to complement the local taxation services with the following minimum means:

   1. Detaching to the local taxation service at least 1 official.

   2. Paying a compensation at 3$ of each item of taxes for the taxes rolls early established within the time-limit:

      - Before May 31 if there are no adjustment
      - Before September 30 if there are amendment.

3. Please all village/hamlet administrative officials and local Police to notify the notice for taxes payment. The compensation fee is calculated as the stamps fee, for instance 3$ a sheet the prosecutor who notices the tax payment summation has beneficied 7$ a sheet (as letter registered fee).

Up to 1967 the National Budget has supported all those compensation fees, but from 1968 to the future the urban land taxes has been fully collected to the province and city budget. So the latter budgets have to pay those compensation fees.

In additiona, counting from 1968 the method of evaluation of land taxes has been modified. Then the ancient printed forms for establishment of taxes rolls could not be used. Please your office make new printed forms according to the included model. The unification of the standardized forms will help the easy control.

The Taxation General Directorate is coordinating with the Interior Ministry to organize the training courses for the village/hamlet administrative officials about the process of setting up of land taxes and licence tax rolls and their collection.

The Finance Department hopes that, with the above-mentioned first measures, when your office actively supports and urges those operations, the taxes collection amount for the local budgets will be more plentiful than in previous years, and, in this impetus, the local administration will be entirely in charge of establishing of land taxes rolls and collection of the latter in the next year.

Republic of Vietnam

. . . . . .Province

. . . . . .District

. . . .Village

. . . . . .Hamlet

D.T. 1 Model

LAND TAXES ROLL

. . . . . Tax (1)

Fiscal Year 196. . . . . .

. . . . . Roll (2) #. . . .

(Counting item from #. . . . . to #. . . . .)

Chargeable to Village Budget of . . . . . .

Title . . . . . Chapter . . . . . Article . . . . Item. .

Taxes amount. . . . . .

(1) Land Tax or Miscellaneous cultivation tax

(2) Main roll or supplementary roll

D.T. 2 Model

Item No.	Name, Family name and address of the tax bearer.	Location of the Land	Tariff	SURFACE							Tax Amount	Remarks
				Special Class	Super Class	First Class	2nd Class	3rd Class	4th Class	5th Class		
										Brought forward.		

D. T.#3 Model

THIS TAX ROLL MADED UP WITH THE AMOUNT OF. . .

. . . . . .

_____ Month Day, Year 196. . .

Village Administrative Committee Chairman .. . . .

VISA:
_____ Month Day Year 196. . .
District Chief of . . . . . .

Approved:

For Collection this roll maded up with the amount of. . . . .
. . . . . .

This Tax Roll is notified to . . . . . village administrative Committee for Collection from . . . . . .

. . . . . Month Day Year 196. ..

PROVINCE CHIEF

D.T. 4 Model

Republic of Vietnam
. . . . . .Province
. . . . . .District
. . . . . Village
. . . . . Hamlet

EXTRACT OF LAND TAXES ROLL

. . . . . Taxes (1)

Fiscal Year. . . . . .

. . . . . .(2) Roll #:. .

(Counting Item from #. . . . . to #. . . . . .)

Surface

Special class:

Super class:

First class:

Second class:

Third class:

Fourth class:

Fifth class:

Total:

Chargeable to . . . . . Village Budget

Title. . . . . Chapter. . . . . Article. . . . .Item. . . . .

Tax amount. . . . . .

_____ Monthly Day Year 196. . .

. . . . . Village Administrative Committee
Chairman

(1) Land Tax or Misc. Cultivation Tax

(2) Main or supplementary

Approved: Date. . . . . .

Collected date. . . . . .

D. T. 5 Model

Republic of Vietnam
. . . . . .Province
. . . . . .District
. .. . . . .Village
. . . . . Hamlet

URBAN LAND TAXES ROLL

Fiscal Year. . . . . .

_____(1) Roll #:. . . . . .

(Counting Item from #. . . . . to #. . . . . .)

Chargeable to . . . . . Province Budget

Title. . . . . Chapter. . . . .Article. . . . Item. . .

Tax Amount. . . . . .

(1) Main or supplementary

D. T. 6 Model

Item Number	Family name, name and address of the tax bearer	Locality of the land Property	Part Imposed on Surface				Part Imposed on Tax Tariff		Total	Remarks
			Class	Tax Tariff	Surface	Tax Number	Tax Tariff in a year	Tax Number		
								Brought forward. . .		

D. T. 7 Model

This Tax Roll Made Up with the Amount of. . .

. . . . . .

_____ Month Day Year 196. . .

Taxation Service Chief. . . . . ..

Approved:

For Collection this Roll Made Up with the Amount of . . .

. . . . . .

This Tax Roll is Notified to the Taxation Service Chief of

_____ for Collection Counting from _____

_____ Month Day Year 196. . .

PROVINCE CHIEF

D. T. 8 Model

Republic of Vietnam
. . . . . .Province
. . . . . .District
. . . . . Village

EXTRACT OF URBAN LAND TAXES ROLL

Fiscal Year . . . . . .

. . . . . .Roll (1) #:. . .

(Counting Item from #. . . . . To #. . . . . .)

Surface taxable . . . . . taxes amount. . . . .

Total of Tax value. . . . . taxes amount. . . . .

Chargeable to the . . . . . Province budget

Title . . . . . Chapter. . . Article. . . . . Item. . .

Taxes amount. . . . . .

_____ Month Day Year 196. . . .

Taxation Service Chief

Approved date. . . . . .

Collected date. . . . . .

(1) Main roll or supplementary roll

Saigon 10/2/1969
#2903-NTV/CV

FROM: Director General of Taxation

TO : Secretary General of MOI

SUBJ: Transfer of tax roll establishment and collection of land taxes to local administration agencies.

REF.: Routing slip #10108/BNV/NSKT/38 on 9/15/69 of your Department.

By the transmittal note referenced above, your ministry has sent to our Directorate for examination and comment, a memo of Chau Doc Province Chief dealing with the assumption of urban land tax collection by province governments.

We wish to inform you that according to decree law #041/67 dated 18 October 1967, from 1968 land tax has become a local tax and consequently the local administrative agencies have to take charge of its administration.

To make ready for the transfer of this tax to local authority, we have asked provincial and municipal administrations for advice; most of them have requested that the Tax Services continue to assume tax collecting responsiblility, complaining they do not have enough technical personnel and could not yet establish a new agency to take change of tax affairs.

Consequently, the Ministry for Finance has sent circular No. 119-BTC/TV/TT of 3/1/69 to Province Chiefs, Mayors (copy to your Ministry for info) compromise measures as follows:

a. Ricefields and gardents: Village Adm. Committees assume the establishment of tax rolls and tax collections with the assistance and guidance of Tax Services.

b. Urban land tax: Tax Service temporarily continue to assume this responsibility with the understanding that Province Administration and City Administration would provide following means of assistance:

IV-N-1

1. At least one employee on detachment to Tax Service.
2. Provide compensation for each tax item entered on the roll on schedule.
3. Entrust personnel of village/hamlet administration, and local police with the delivery of notices to pay and delinquent notices.

Recently, in the circular #100/TT/Th.T/PC2 dated 17/6/69, the Prime Minister has pointed out that the result of this tax collection is not satisfactory and remainded the provinces to vigorously proceed with the assistance and to urge for collection, so that the local administrations can have ample financial means to function effectively.

We have received a copy of above circular from the Finance Ministry. In order to carry out this circular, we have sent memo to Provinces, cities requesting for documents concerning estimated and actual receipts on land tax (copy of memo #2117-NTV/CV of 18/7/69 attached), so that we can study a plan of total collection to support the localities. Tax inspectors are also instructed to contact Province and City offices, and a two-day seminar was held at our Directorate on 19 and 20/9/69, with the presence of 4th Zone Tax Inspectors and Taxation Service Chiefs of important provinces, to discuss the plan for support of provinces in the administration and collection of urban land tax.

Though this seminar, we realize that many provinces have not yet made ready to assume the urban land tax operations which in principle, would have been transferred from early 1968.

In view of the foregoing, we suggest the following procedures:

a. Establishment of rolls: As the matter is of a technical nature, and while the provinces do not have yet sufficient qualified personnel, all Taxation Service continue temporarily to assume their tasks, so that the establishment of rolls can be accurate and faster.

   Representatives of villages, Hamlets, wards and subwards will be assigned in Committees for census of land/houses in order to know the addresses and names of landowners, because it is the villages and hamlets that should assume the task of collection of taxes.

Tax rolls will be established by Hamlet or ward, according to administrative organization of each locality.

b. Collection: From 1970, Province Administration Office will assume the tax collection because the province with its villages, hamlets and local police, can expedite the tax collection more efficiently; temporarily Taxation Service continue the tax collection and issue receipt.

c. Prosecuting procedure: When the land owner does not pay taxes, it is necessary to confiscate his properties for sale. The Taxation Service will carry out prosecuting procedures in the provinces lacking a prosenitor, when authorized by the Province Chief.

d. As of now, provinces and cities must be prepared to assume full responsibility of collection and prosecution from 1971.

From this seminar, we note that provinces and cities have not paid much attention to the collection of urban land tax as well as licence tax:

1. A great many provinces did not provide our Directorate with the document concerning estimated and actual receipts which we need in order to make a study of total collection.

2. Through the contact with tax inspectors of tactical zones and with provinces we found out that many provinces have shown little concern about tax collection alleging security, unpopularity as a reason, and because of the fact provinces receive subsidies from central government they do not think necessary to try to collect Tax.

3. In many of our observation tours to various provinces to explain the policy of taxation to the people, some provinces are not eager to participate although they have been invited by the Finance Ministry to preside over the meetings.

   It is because of this state of mind that tax collection in province is very poor.

Provinces		Estimated collections	Assessed amount recorded	Actual collection	Rate of actual and recorded collections
Khanh Hoa					
	1968	6.460.710	6.460.710	2.200.000	34%
	1969	6.648.592	6.648.592	321.270	4,8%
Lam Dong					
	1968	1.122.341		226.593	
	1969	1.122.182		152.868	
Vung Tau					
	1968	10.000.000	10.000.000	2.632.714	26%
	1969	8.000.000	10.000.000	1.742.000	17%
Dalat					
	1968		11.300.086	6.674.043	59%
	1969		11.468.665	6.078.141	53%

To encourage all provinces to try to collect urban land tax and licence tax which are two main financial resources, we suggests the following:

1. Instruct provinces and cities from 1970, to assume the responsibility of following up and expiditing the payment of urban land tax (tax rolls and collection are still assumed by Taxation Service).

2. Controlling the display of licence cards according to formality fixed by our Directorate at the two-day seminar 19 and 20/9/69, and publicized in newspapers (minutes of meeting attached).

This kind of control is now applicable in the prefecture.

3. Order all provinces and cities to estimate in the part of collection in province/city budgets at least 70% of urban land tax assessment (current year), 80% of licence tax assessment (current year), and 50% of remaining taxes from previous years. The National budget will provide only the deficit.

Besides, to encourage taxation agencies to make an effort to collect taxes, at the same time to contact and to understand the tax-payers and local notables,the Ministry of Finance and our Directorate together with the American advisors often make trips to provinces; if your department thinks it necessary to have one representative in the delegation, please designate an official of Director General rank or higher to travel with the group, we will inform you in advance of the date and places of visit.

Sincerely yours,

S/ PHAM VAN ICH

VI-N-4

PRIME MINISTER's OFFICE

Saigon, June 17, 1969

No. 100-TT/Th.T/PC-2

FROM: Prime Minister

TO : Mayor Saigon Prefecture
Mayors
Province Chiefs
(Nation wide)

SUBJECT: Collection of Rice-Field and Land Tax in 1968.

Decree-law #041/67 dated October 18/67 is promulgated with the aim of reserving rice-field, garden and land tax receipts for the benefit of village budgets and urban land tax receipts for the benefit of prefecture, province and city budgets. This is intended to increase financial means for the prefecture, provinces, cities, village which enables them to attain gradually financial autonomy and to reduce substantial subsidies from the National Budget.

Consequently, in principle from 1968, land tax has become a local tax and the local administrations must assume the collection of this tax.

Noting that the result of this tax Collection is not satisfactory, I ask you to vigorously proceed with and to urge the collection of above-cited taxes in order that the local administrations may have ample fund to meet their needs and to functions effectively.

S/S Tran Van Huong

Copy to:

- Minister for Interior
- Minister for Finance "for action"
- Director General for Budget and Foreign Aid "for information"

IV-O-1

REPUBLIC OF VIETNAM

Ministry of Finance
Directorate General of Taxation

Saigon, July 18, 1969
No. 2117-NTV/CV

FROM: Director General of Taxation

TO : Chiefs Provinces Mayors (whole country)

SUBJ: Thorough collection on ricefield and land and patente tax.

REF.: Circular No. 100-TT/Th/T/PC2 dated June 17, 1969, from Prime Minister.

Sirs,

According to the Prime Minister's above-mentioned circular, from 1968, the local authorities are in charge of the collection of ricefield and land tax.

However, while waiting for you to take this responsibility, my Directorate is still assuming this function. In view to help you to study a project to collect thoroughly this category of tax, I respectfully request you to send to my Directorate all documents concerning the estimated and the effective collections of different categories of ricefields and land tax in you provinces and cities, in 1967, 1968 and 1969.

Besides, the patente tax has a part to be charged to local budgets. In order to establish a project of thorough collection of this category of tax, with the help of the local authorities, I respectfully request you to send to my Directorate all documents concerning this tax in the years of 1967, 1968 and 1969.

My Directorate will delegate all Tax Inspectors in Tactical Zones to be in contact with your offices for project study. After that, my Directorate will convoke them to a meeting for the creation of a common project in the whole nation in order to carry out the above circular of the Prime Minister.

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After all, my Directorate is aware that the increase in ricefield and land and patente collection, brought by this project, would not come to the result of a reduction of subsidy by the National Budget to the Provincial Budgets.

Signed: PHAM VAN ICH

Distribution:

- Mr. The Secretary General of Finance: "For report"
- Mr. The Director of Direct Taxes: "For Information"
- MM. Tax Inspectors in Tactical Zones: (with a copy of the Circular No. 100-TT/Th/TPC2, dated June 17, 1969, enclosed)

  " Please get in touch with Provinces and Cities Offices and send proposals to the Directorate General of Taxation before August 15, 1969."

- MM. Chiefs Tax Offices (in the whole country):

  " Please report to the Directorate General of Taxation, before August 15, 1969, the amount of estimated collections for provincial budgets."

IV-P-2

(Form) List of Amount of Ricefield and Land
and Patente Tax proposed collection
(Fiscal Year 196 .)
Province, City: . . . . . .

Category of Tax	Budget Province or City	Budget Village	Remarks
Ricefield Land			
Ricefield tax: - nominal roll			
- - - General roll			
Gardening tax: - Nominal roll			
- - General roll			
Land tax : - Nominal roll			
- - : - General roll			
Previous Fiscal Year. . . .			
Patente			
: - Nominal roll			
- General roll			
Previous Fiscal Year.			
TOTAL			

IV-P-3

(Form) LIST of Amount of Ricefield
and Land and Patente Tax estimated or effectively collected
during Fiscal Year. . . . . .
Province, City: . . . . . .

Category of Tax	Budget Province or City		Village Budget	
	Proposed Collection	Effectively Collected	Proposed Collection	Effectively Collected
<u>Ricefield - Land</u>				
Ricefield tax, nominal roll				
- - general roll				
Gardening tax, nominal roll				
- - general roll				
Land tax, nominal roll				
- - general roll				
Previous Fiscal year.				
<u>Patente</u>				
Patente tax, nominal roll				
- - General roll				
Previous Fiscal year.				
TOTAL				

23 August 1969

No. 2448-NTV/CV

FROM : The Director of Taxation

TO : Chiefs, Services of Taxation

CO-ADDRESSERS: Inspectors of Taxation in Corps Areas

SUBJECT : Three-year adjustment of urban land tax, 1970-1973

ATTACHED : Method of assessment based on model renatal values.

According to Article 34, Ordinance No. 7, dated 13 April 1953, basis of assessment of urban land tax must be adjusted every three years. Article 4 of Arrete No. 1523-BTC/TV/NC, dated 27 December 1967, provides that division of areas for taxation purpose is adjusted at the same time with the adjustment of the tax rates.

The last adjustment took place in 1967. So the next adjustment must be made in 1970.

The coming adjustment has two objectives:

- To adjust the basis of assessment in keeping with the present conditions.
- To implement a just and logical taxation.

It is therefore requested the following guidelines hould be observed:

1. Establishment of an Adjustment Committee

Right now, you should write a letter to the Office of the Province Chief, requesting the latter to issue an order on the establishment of an Adjustment Committee. The composition of the Committee has been provided in Article 3, Arrete No. 1523-BTC/TV/NC, dated 27 December 1967. The Committee will meet at last date in September to discuss:

- Adjustment of areas in order to assess taxes levied on the area of each plot.
- Adjustment of rental value of real estate
- Inspection plan and program

2. Adjustment of basis of assessment

a. Adjustment of division of areas. Division of areas in each city must be re-examined in order to assess taxes levied on the area.

In case the condition assessed in 1967 remains the same as in 1970, the areas divided in 1967 may be maintained.

In case there have been changes as compared with 1967, recommendations should be made to the Office of the Province Chief on an issuance of an order on a re-division of areas.

b. Adjustment of rental value of real estate. Article 33, Ordinance No. 7, dated 13 April 1953 provides that rental value used as a basis of assessment of urban land tax is the rental value on January 1 of the year the adjustment is made (three-year or extra ordinary adjustment). According to Article 49, Directive No. 3919-MFP/L/DC, dated 7 July 1953, rental value must be the normal and present rental value of the real estate.

As a matter of fact, it is difficult to know the normal rental value because the practice of payment of key rent now prevails everywhere as a result of the shortage of housing. In addition, rental charged to foreign residents is too high. So this Office has decided to apply a table of average rental rate for various types of real estate in making out a basis of assessment as provided in Article 33 of Ordinance No. 7.

The simplest method of establishment of the table of average rental rates is as follows:

(1) Select a number of houses in the city as representative for a majority of houses and called "sample houses".

(2) Estimate rental value of sample houses (the estimate is proposed by the Service of Taxation and determined by the Adjustment Committee).

(3) Estimate rental value of all other taxable real estates by comparing these real estates with similar sample houses (see attached guidelines.)

3. Inspection of the Establishment of tax rolls

a. Establishment of the table of rental value for sample houses.

This table must be completed by the end of October, 1969. A number of key Services of Taxation will come to this Office on 12 September 1969 to discuss on the method of establishment of this table. Inspectors at Corps level will go to other Services of Taxation to explain this method.

b. Inspection. Inspection will begin early in December 1969, and will end at the end of February 1970 in small provinces and at the end of March 1970 in larger provinces.

c. Establishment of the tax roll. Establishment of tax rolls will follow successively the inspection. All urban land tax rolls must be completed before 31 May 1970.

Each Service of Taxation prepares a plan of inspection and establishes tax rolls then requests the Officeof Province Chief for financial and personnel assistance. This adjustment will result in a just taxation system and in a substantial increase in tax receipts.

PHAM VAN ICH

ESTIMATION OF RENTAL VALUES
TO BE USED AS A BASIS OF ASSESSMENT,
BASED ON THE RENTAL VALUE OF SAMPLE HOUSES

This is not a new method and has been provided in Article 33-2, Ordinance No.7, dated 13 April 1953. Following are some main points:

a. Select a number of houses in a city as representative for a majority of other houses and called "sample houses".

b. Fix the rental value of these "sample houses".

c. Estimate the rental value of other houses by comparing these houses with sample houses.

I. Classification of Real Estate into Types and Classes

a. Types. All real estate in a city can be classified into types as follows:

(1) Building.- Construction of more than three (3) floors and owned by a single owner.

(2) Housing compound Apartments.- Within a building, each apartment belongs to an owner.

(3) Villa.- Separate house surrounded with gardon and hedges.

(4) House.- A series of flat houses or houses with less than three (3) floors.

(5) Popular Houses.- Made of cheap construction materials and not classified as villas or houses.

(6) Special construction.- Establishment with special construction suitable to its use, such as moviehouse, school, hospital, warehouse, shop, etc.

b. Classes.

Each of the above type of construction can be classified into three (3) classes: higher class, middle class and common class.

1. Building

A1 Higher class
A2 Middle class
A3 Common class

2. Housing Compound

B1 Higher class
B2 Middle class
B3 Common class

3. Villa

C1 Higher class
C2 Middle class
C3 Common class

4. House

D1 Higher class
D2 Middle class
D3 Common class

5. Popular House

E1 Higher class
E2 Middle class
E3 Common class

6. Special Construction

II. Selection of sample house

In a city, select three houses for each type, each house represents a class of house. For example: for houses, we can select:

- House No. 31 Phan Dinh Phung as a higher class house (D1)
- House No. 25 Cong Ly as a middle class house (D2)
- House No. 96 Hien Vuong as a common class house (D3)

This method is also applied to other types of houses.

III. Estimate of the rental value for sample houses

After selection of sample houses, we should make an estimate of rental value for each type and for each class of sample house. This estimated rental value is proposed by the Service of Taxation and submitted to the Adjustment Committee for final decision.

You are reminded that estimated rental value for sample houses must be the normal rental value.

Rental value of houses with condition and location similar to sample houses will be estimated at the same rate as that of sample houses.

Rental value of houses with conditions and locations not similar to sample houses will be increased or decreased by a percentage as compared with rental value of sample houses.

a. Adjustment of rental value because of difference in condition

- Larger or smaller than the sample house (in percentage)

- Better or worse condition (in percentage)

- Having more or less comfort (in percentage)

Example: Rental value of the sample house, Class D2 has been fixed at VN$ 5,000 per month. House No. 57 Phan Dinh Phung is older than the sample house by 10%, so its rental value will be

5,000 x 90% - VN$ 4,500 per month.

b. Adjustment of rental values because of location

Houses located at a better place than the location of the sample house (near a market, a school, business quarters, etc.) may be put for hire at a higher rental than that of the sample house and vice versa. Houses facing a street are usually put for hire at a higher rental than that of houses in an alley. So, location of each house must be brought into account in order to fix the percentage of increase or decrease as compared with the rental value of the sample house.

Example: If the sample house faces a street, a house located in an alley and in the same condition as the sample house will be liable for the same amount of tax levied on the sample house minus 25 per cent.

We can adjust the difference in condition and in location between a taxable house and the sample house by an addition or a subtraction of the increase and the decrease percentage in order to obtain the final increase or decrease percentage.

Example: A taxable house better in condition than the sample house by 15% but located in a worse location than that of the sample house by 10%, the percentage adjusted will be: + 5%.

IV. Establishment of the rates of the rental value for sample houses

Rates of the rental value for sample houses will be established in a list with the following columns:

Type of House	Class	Location	Description	Monthly Rental
A. Building				
Big construction with at least 3 floors owned by a single owner.	A1 Higher Class	36 Cao Thang	Concrete, modern style toilet in each room	150,000

Type of House	Class	Location	Description	Monthly Rental
B. Popular House				
Made of cheap materials	E3 Common	104 Le Loi	Wooden partitions, roof made of sheet iron	1,000

V. Inspection Card

Inspection card is prepared according to each street and to order of house numbers. It contains the following column:

Street _____

Housing No.	Class	Rental Value of Sample House	Adjustment Percentage Condition	Location	Rental Value of the House
2	C2	10,000	+ 10%		11,000
6	C3	8,000	- 5%		7,600
112	E1	2,000	+ 15%	-10%	2,100

This card is used both for inspection purposes and for computing the basis of assessment.

VI. Organization of Inspection

Inspection is conducted in the same manner as so far applied to urban land tax and license tax. However, attention should be directed to the following points:

a. Before conducting an inspection, you should:

(1) Explain to inspectors how to classify houses in types and in classes.

(2) Go with inspectors and see sample houses. Take pictures of these sample houses and attach them to the table of rental rates for sample houses.

(3) Familiarize inspectors with observation and comparison of taxable houses with sample houses and let them try to determine the percentage of difference between these houses and sample houses.

(4) Have inspectors practice using inspection cards.

b. During inspection.-

(1) At least two officials are assigned to an inspection tour (one inspector and one member of the Adjustment Committee). They will exchange their opinions in determination of type and class of houses and in fixing the percentage of difference.

(2) In case they do not know how to classify a house in a proper type or class or how to determine the percentage of difference between a taxable house and the sample house. A report should be submitted to the Chief of Service for final action.

(3) Each inspector must sign on each inspection card and is responsible for his action.

VII. Communication of Information

The estimated rental value must also be communicated to the tax bearer concerned for information as usual. The latter should also be informed of such details as which sample house has been referred to, what percentage of increase or decrease.

Summary of the record of the seminar held on 19 and 20 September 1969 at the Directorate General of Taxation on control and collection of License and Land taxes.

1. License Tax

The Taxation Service suggested that the office of the province chief would issue a memo requireing traders to display their licenses in a place where they would be easily seen and that punitive action would be applied to those who have exercised their profession without licenses or have not posted their licenses as required (fine, prohibition to continue their trades, etc...)

It was also suggested that MOI would instruct province officials to put as estimated receipts of budget at least 80% of the assessed license tax of the current FY and 50% of the overdue license tax from previous years before they would request for subsidy from the national budget.

2. House Tax

Taxation Services will establish tax rates for sample houses.

Offices of province chiefs will designate village/hamlet officials to housing survey committee.

Effective 1970, offices of province chiefs will supervise and espedite payment of taxes, but Taxation Services will collect taxes, issue acknowledgement of receipt and apply prosecution procedure.

Effective 1971, offices of province chiefs will assume the function to collect taxes and to prosecute tax dodgers, while Taxation Services will be in charge of establishing tax rolls only.

It was suggested that MOI would instruct provincial officials to put as estimated receipts of the budget at least 70% of the assessed house tax for the current year and 50% of the overdue tax from previous years before they would request for subsidy from the national budget.

Minutes of the Seminar on Land Taxes at the Directorate General of Taxation on September 19 and September 20, 1969

Presidium: Director General of Taxation

Deputy Director General of Taxation

Reporter: Messrs. Nguyen Can, Expert in Taxation

Group: Dang Thien Bat, D/Director General for collection

Pham Nhut Hoc, Chief of Serv. of Licenses Land Taxes Directorate of Direct Contributions

Seminarists: Messrs. Taxation Inspectors of 4 tactical Corps Areas

Chief of Taxation Service in Gia Dinh

Chief of Taxation Service in Danang

Chief of Taxation Service in Binh Dinh

Chief of Taxation Service in Ninh Thuan

Chief of Taxation Service in Khanh Hoa

Chief of Taxation Service in Binh Thuan

Chief of Taxation Service in Dinh Tuong

Chief of Taxation Service in Vinh Long

Chief of Taxation Service in Bien Hoa

Chief of Taxation Service in Da Lat

D/Chief of Taxation Service in Thua Thien

D/Chief of Taxation Service in Vung Tau

D/Chief of Taxation Service in Bien Hoa

Subjects discussed in the seminar:

I. House tax 3-year adjustment plan (1970-1972)

II. Method of estimation of rental value for real property

III. Transfer of Land taxes for the benefit of local government

IV. Plan for collection of Land and Licenses taxes

Recapitulation of the Seminar

To open the seminar, the Director General of Taxation drew the participants' attention to the 3 objectives of the plan for control and assessment taxes in 1970:

1. A careful check of the rolls must be made to avoid omission of taxable property.

2. Tax assessment in a just manner and in accordance with definite and concrete criteria by the use of sample houses.

3. Posting of tax rates in public places so that tax payers may know whither the amount of tax assessed is correct or not.

I.- House tax 3-year adjustment plan (1970-1972) and control and establishing of house tax rolls (Recorder : Mr. Pham Nhu Hoa).

The purpose of the meeting was to confirm again all instructions from the Directorate General in the circular #2448-NTV/CV on 8/23/69

and answer all questions raised by local officials relating to the execution of this circular.

Prior to 11/15/1969, all Taxation Services have to complete the tax rates for sample houses as specified in the circular and to recommend to the office of province chiefs to issue a decision on new tax rates.

To speed up the control and the establishment of rolls, Taxation Service should plan their works in a systematic manner.

a. Divide the area to be controlled in sectors, gradually control a whole sector before going to another sector, beginning from the sector densely inhabited or the sector with big houses.

b. At the end of each day the housing survey committee transmits immediately all established survey sheets to the tax assessment, and notice delivery section in order for a notice to be sent to the taxpayer.

c. The taxpayer has 15 days after receiving notice in which to file a complaint. Taxation Service has to resolve immediately all complaints if any, and the tax assessment Committee assesses the amount of tax due in order to establish the tax roll for each sector.

d. After the tax roll is established, the Taxation Service submits it for approval (approval date has to be entered in advance) to the province chief. At the same time the taxpayment notice is to be sent to the taxpayer. No need to wait for approval and return of the tax roll.

All taxation services must start the survey from early December 1969 and by 4/31/1970 tax rolls should be completed and tax payment notices sent to taxpayers.

II. Method of estimating of real estate rental value (Mr. Nguyen Can reporter)

After the briefing, the details of which have been clearly explained in guiding annex to circular # 2448-NTV/CV on 8/23/69 of Taxation Directorate General, some questions raised by the participants have been solved and following is the summary:

1. With regard to personnel, each taxation service will propose additional recruitment to meet the authorized number. If more employees are need, please let DCT know.

2. This method of estimation is aimed only at evaluating a fair basis of taxation. With respect to how much taxes will increase, it depends on the tax rates to be fixed by the office of the province chief.

3. In order that all taxation services may apply easily the method of evaluating the rental value, Directorate General of Taxation, does not set forth too many detailed criteria, but each sample house is shown for comparis on purposes with a picture including area surrounding the house.

4. In the examination of standard rates used to fix rental value of a realestate, the problem may be brought before a meeting which is also composed of representatives of province councillors and several representatives of property owners before it is usbmitted to the committee in charge for decision. Taxation Services should ask province councillors to explain taxation measures to the people. However, it is also the duty of these Services to explain these measures to tax payers.

5. In order to encourage the control and the establishment of tax rolls, Taxation Services will suggest to the office of the province chief to pay:

   - from 30$ to 50$ for each omitted house added to the tax roll.
   - a remuneration based on each tax item for early establishment of tax rolls.

   In addition, tax collectors are allowed compensation of 1% on the amount of taxes collected.

6. With respect to houses in localities where there is no house number, thus notification is impossible, posting is permissible, but a statement of the reason for posting should be made in the recard.

III. Transfer of land tax for the benefit of local government

According to Decree law 041/67 dated 10/18/67 the land taxes became a local tax effective 1968. Administration of these taxes is assumed by local administrative units.

However, this transfer to local authority is not yet realized because of province and cities have alleged shortage of specialists as a reason to delay assumption of the administration of this tax. As a result, taxation services continue to do this job.

Recently, by circular # 100-TT/Th.T/PC2 dated 6/17/69 the Prime Minister has instructed all provinces and cities to push on the collection of this tax.

After discussion, all participants agreed to the following process:

a. Establishment of tax rolls: Because this is a technical matter and because provinces do not have enough specialists, taxation Services continue to take charge of establishment of tax rolls. Accuracy and rapidity in the establishment can then be ensured.

   Representatives of village, hamlet, wards, Phuong (sub-ward) will participate in houses and land control committee in order that they may know addresses and names of proprietors, because village and hamlet officials will be in charge of Collection of Taxes.

Tax roll will be established by hamlet or ward, according to the administrative organization in each locality.

b. Tax collection: The office of the province chief is to supervise and expedite the collection of taxes because he can send notice to pay and delinquent notice to tax payers through village and hamlet officials and through local police. Taxation Services continue to collect money and issue receipts.

c. Prosecuting procedure: When the taxpayer refuses to pay taxes, and attachment of their property is deemed necessary, the taxation Service will apply prosecution procedure, when given the authority by the province chief, is case a prosecutor is not available.

IV. Plan to ensure total collection of lanc taxes and licenses tax

(Recorder: Mr. Dang Thieu Bat)

In order to improve the collection the following measures should be taken:

1. Establishment of tax rolls that are accurate, complete and without duplication.

2. updating of tax rolls

3. if there are complaints, any amount uncomplained will be collected first.

4. Setting up on the spot of tax collection committees. Specifically with regards to license tax, taxation services should recommend the office of the province to instruct traders to put their licenses in a place where they can be easily seen without making trouble to the tax payers.

As far as violations of license taxes are concerned, e.g. practice of profession without license, failure to display their license card, in a noticeable place, etc... it is requested that pumtive sanction such as fine, prohibition from exercise of profession be applied.

The Directorate of Direct Taxes will prepare a reporting form to be used in case of violation of tax regulations and will disseminate to Taxation Services.

The Seminar ended on 9/20/69 at 1200.

Saigon, 10/3/1969

Chairman
Director General of Taxation
s/PHAM VAN ICH

Central of Vietnam
Danang City Hall
No. 216/TVDN/TT

Republic Vietnam

MAYOR OF DANANG.

Considering the following:

The Constitution of the Republic of Vietnam
date 1st. April 1967.

DECISION

Art I: The fee of property taxe on urban land replaced by decree-law No. 041/67 dated 18 Oct. 67 is herely which fixed as following at Danang City on January 1, 1970:

1. Part I: 12% on rental value (1 year)

2. Part II:

Zone I: 2.20$VN per square meter (grade 1).
Zone II: 1.00$VN per square meter (grade 2)
Zone III: 0.60$VN per square meter (grade 3)

Art II: The divipartition of urband land into three zones (area) fixed by dicision No. 50/TVDV/TT dated 23 April 1968 still remainding.

Art III: Deputy Mayor for administration, on tax service Chief, are charged each as to that which concerns him, with the execution of the present dicision.

(Front of Form)

Model PTT/DT

DECLARATION OF URBAN LAND TAX
Year 196_

Family name and name of landowner _____
Address: _____
Property situated at # _____ Street _____
Matriculation number (if any) _____

PART I.- PROPERTY DETAILS

A. LAND:

1.- Title of property _____
2.- Total area mentioned in title of property _____
3.- Area of above mentioned property _____ (sqm)
4.- If the land is rented, who is landwoner _____
- Address of landwoner _____
- Renting cost of land per month _____

B. CONSTRUCTION:

1.- House category
2.- Construction materials: Roofing _____ Walls _____
Framework, pillars _____ ceiling _____
Foundation _____
3.- Construction year _____ If bought, purchase year _____
Are there repair or additional construction? What year? ___
4.- Facilities
5.- Use
6.- Construction area:
a) Main house: ground floor (flat apartment) _____ (sqm)
story 1 _____
" 2 _____
" 3 _____
" 4 _____
" 5 _____

Total area of main house _____ (sqm)
b) Dependance: _____
Total general: _____ (sqm)

C. VALUE:

1.- If the house is constructed, by the owner construction expense
2.- If the house is bought, purchase price, including additional charges
3.- Estimated actual value of house and land.

(Reverse side of Form)

PART II.- RENTING COST OF PROPERTY

A. CASE OF HOUSE FOR DWELLING:

Property (land and house) can be rented each month

B. CASE OF HOUSE FOR RENT:

1.- Family name and name of renter _____

2.- Renting contract established _____

Registered _____ in _____

3.- Renting cost of house and land each month:

- Renting cost without furnitures _____ $
- Renting cost of furniture (if any) _____ $

(including list of furnitures in which is noted each item value)

Total of renting cost (house and furnitures) _____ $

Made at _____ Month _____ Day _____ Year 196_

Signature of informant

PART RESERVED TO TAXATION SERVICE

NOTE: _____

Renting cost used as basis for tax estimation:

Amendment 196_ : _____

Supplemental amendment _____

Communication day _____

Anounced renting cost _____

Renting cost for tax assessment _____

_____ month _____ day _____ year 196_ _____ month _____ day _____ Year 196_

Controller Taxation Service Chief

TAX PAYMENT ORDER

Land tax (rice-fields or gardens)
Fiscal year 196_

To Mr. _____
Address _____
_____

You are please _____
to pay at the Treasury _____
amount _____
of land tax (rice-fields or gardens) relating to following properties
fiscal year 196_

Location of property	Item#	total of tax amount
	TOTAL.....	

Requisition day _____

_____month_____day_____196_

Taxation Service Chief

REMARKS: When paying tax please show of this tax payment order to the Treasury.
All postal orders, money orders to pay tax have to be written down of the name of Director General of Treasury.

To Mr. (Mrs.) _____
Address _____
Street _____

SUMMATION OF TAX PAYMENT WITHOUT FEE

Fiscal year	Article	Tax revenue	account
		Salary & General income	
		License	
		Land tax or house-stead	
Total general			_____
Tax paid			_____
Remainder to be paid			_____

Invite Mr. (Mrs) to liquidate the lacked tax account in eight days; beyond thid delay our Taxation Service will be obliged to apply the arriars collection according to current regulations.

_____month_____day____196_

Collection timetable:

Morning:	from	8:00 to 11:30
Afternoon:	"	14:30 to 16:30
Saturday :	"	8:00 to 10:30

IV-U-2

GVN PROCEDURES TO ENFORCE LAND TAX COLLECTIONS

Shown below is a short outline of the GVN penalty tax collection procedure which the Provinces and Cities would have to apply in regard to Rice Land, Mixed Cultivation, or Urban Land Taxes.

1. Tax bill is made up from the Tax roll

2. The 1st notice is delivered to the taxpayer. Taxpayer has 8 days to pay, if he pays within the 8 days, no penalty attached.

3. If tax bill unpaid after 8 days a second notice is prepared and delivered to taxpayer, taxpayer has 3 days to pay, but must pay penalty of 2% of base amount of tax bill.

4. If tax bill unpaid 3 days after second notice, a third notice (command of payment) is delivered to taxpayer, taxpayer has 3 days to pay, if he pays he must pay 2% on 2nd notice, plus 7% of third notice plus 72$VN for Registration Tax, in other words 9% penalty on base of tax bill plus 72$VN Registration tax.

5. If tax unpaid after 1st, 2nd, and 3rd notice, a fourth and last notice, which in effect is a last notice prior to seizure of personal property (furniture, jewelry, etc. - not animals). Three days after 4th notice an inventory has a 10% penalty plus an additional 72$VN for registration tax.

6. The inventory and seizure does not give authority to sell or move the personal property.

7. The Province Chief (mayor) must approve an order to sell the personal property before the inventoried property may be sold at auction. If province chief approves the sale, only enough personal property may be sold to bring revenue equal to the tax base plus the penalties and the Registration fees.

1st notice, no penalty
2nd notice, 2% penalty
3rd notice, 7% penalty plus 72$VN registration
4th notice, 10% penalty plus 72$VN registration

19% penalty plus 144$VN fees

minimum penalty fees:	2nd notice	10$VN
	3rd notice	30$VN
	Inventory or 4th notice	60$VN

The Tax Commissioner may keep a percentage of the percentage penalty. The law also sets maximum and minimum amounts that go to the Commissioner.

Prepared by
USAID/ADPA
July 1969

VILLAGE LAND TAX REVENUES IN M.R. 4

This is the summary of a study conducted by MR 4 Senior Regional P.A. Advisor John M.R. Hope, in which he concludes that all existing revenue sources currently available to the villages are not being fully turned to account; consequently some immediate remedial action can be taken to increase local revenues from the land tax.

His study reveals that (1) tax rates are not being set at the maximum, in fact, five of the 14 provinces are at or near the minimum rate; (2) land is grossly underclassified; and (3) collection methods are ineffecient. Copies are available for review in the PAD office in Can Tho.

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V. PATENTE TAX

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GENERAL COMMENTS

The following paragraphs are excerpts from a paper prepared in 1963 by Robert M. Johnson and Ronald Geddes of The Brookings Institution. Their paper was entitled Summary of Internal Taxes of Vietnam. The portion reproduced below is a brief explanation of the patente tax which is practically as current today as when it was written seven years ago.

THE PATENTE

The "Patente" is a form of license fee, imposed annually on all commercial, industrial and professional activities in Vietnam.

There are essentially two different systems used to determine the amount of the annual Patente imposed for the National Budget.

I.. Schedular Rates for the Patente.

Under the schedular system, the basic amount of the Patente is ascertained from an official list of fees applicable to each of several hundred commercial, industrial and professional activities.

(These "fixed fees" range from less than 100 piasters for small merchants, to 60,000 piasters for large industrial plants.)

To the "fixed fees" described above, there is added a supplemental fee based on the rental value of the premises occupied. This ranges from 3% of the rent when the "fixed fee" is less than 160 piasters, to 10% of the rent, when the "fixed fee" is 25,000 piasters, or more.

The "fixed fee", plus the proportional tax on the rental value comprise the Basic Patente imposed for the National Budget. The following supplemental levies are imposed for prefectural, provincial and village budgets:

Unit of Government	Maximum Percentage of Basic Patente to be Imposed
Saigon, Hue, Da Nang, Dalat and Vung Tau	200%
Provinces	100%
Villages	100%
Chamber of Commerce	3,5

These rates apply to all patentes in South and Central Vietnam. The supplemental levy for the Chamber of Commerce does not apply in the Highlands.

II. Patentes Based on Volume of Business, Number and Size of Productive Units, and Other Measures.

1. For a number of industrial and commercial activities the annual Patente is computed on the basis of physical volume of output

and/or sales, horsepower of motors (taxis, buses, motorized river craft), size of rented fishing boats and installed capacity. Patentes computed on the basis of these measures are also subject to the supplemental levies made for prefectural, provincial and village budgets. (note: The activities for which the Patentes are determined on the bases noted above are listed in Table C, Code National de la Contribution des Patentes).

2. Suppliers and contractors for public works for the Government of Vietnam are subject to the Patente, on the following basis:

   a) A fixed fee of 500 piasters, plus

   b) Seven-tenths of one per cent (0.7%) of the amount of the contract, or value of supplies furnished.

   c) The fixed fee of 500 piasters is exempt from the supplemental percentage levies for prefectural, provincial and village budgets; the supplemental levies do apply to the portion of the Patente based on the value of the contract, i.e., the portion of the Patente computed at 0.7% of the value of the contract.

   d) Where payment is made through the Treasury, the Patente is withheld from the amount due.

3. Patente based on Gross Receipts. Producers of alcohol, beer, carbonated beverages, cigarettes, soap, sugar and certain other industries are subject to a Patente computed at 1% of their gross receipts. Commercial and industrial activities subject to a Patente computed on this basis are exempt from the supplemental percentage additions for prefectural, provincial and village budgets.

(Underscore Added:ADPA)

Ministry of Finance

Arrete # 177 BTC/TV/TT

Fixing maximum rates of additional centimes

of 1970 Patente Tax

The minister for Finance

ENACTS:

Article 1.- The maximum rates of additional centimes of Patente tax, for the Prefecture, city, province and village budgets (1970) are fixed as follows:

- Saigon Prefecture budget and the cities: Dalat, Vung Tau, Hue Danang, Cam Ranh	200%
- Province budget	100%
- Village budget	100%

Article 2.- As concerns additional centimes of patente tax for contractors and supplies to public agencies, the application of maximum rates as specified in article 1, is mandatory.

Article 3.- The Director of Cabinet, Secretary General/Finance, Director General of Treasury, Director General of Taxation, Saigon Prefect, Mayors and Prov. Chiefs are changed, each as to that which concerns him with the carrying out of this arrete.

3 February 1970

NGUYEN BICH HUE

(Front of License)

Model 64-TT

Execution of Ordinance #8 on 4/13/53 concerning licenses and subsequent documents.

LICENSE

Category_____Class_____
Year_____

Family name & name _____
Nationality _____
ID # _____ delivered at _____
_____ on _____
Profession _____
Signpost or firm's name _____
_____ Street _____
Registered in taxation roll of _____
From date _____
Total of taxation is _____
estimated as follows:

		amount	
Main tax	600	840	This amount has been paid in
Proportional tax	240	1680	Treasury on _____
Additional Charges	20%	680	Receipt No. _____
Additional centimes	3,5%		

Chamber of Commerce
Pencelty

TOTAL AMOUNT

_____ day _____ 19 _____

Taxation

(Back of License)

IMPORTANT NOTICE

- With reference to article 3 of Ordinance on 4/13/1953, all people practicing theoreghout the VN a profession, a trade or an industry have to pay a license (except professions, commerce or industries exempted to tax provided by article 9 of above-mentioned Ordinance)

- In reference to article 20, license tax depends on individual. So the license tax is not worthy only towards the applicant mentioned in tax roll, the license card does not be borrows to another person to show or use for taxation purpose.

- Each time a person opens his firm or starts some works liable to a license tax, have to make a declaration at local Direct Taxation Service in order to pay a license tax.

- When he wants to cede or sell his firm or his firm is shout down by brau-rupter or he ceases to work or definitively closes his shop (for whatever reason) or transfers his shop etc... have to immediately declare to local Taxation Service.

- The place where the license is paid is the locality where is performed the profession, trade or industry.

- The taxbearer must show his license card to government officials which control Tax collection where he was required.

- The license must be clearly shown in the store, yard, firm or workroom

- All deceitful or illegal actions such as no declaration to pay tax at the opening of firm, false declaration to reduce tax amount, no presentatition of license as the responsible agent requires, etc. they will be penalized by a fine equal to main tax or triple to the latter according to the case.

- The tax bearer who lost his license card has to ask a duplicate at the place where the original license was issued.

Republic of Vietnam
City of Danang

#2611-TVDN/MB

NOTICE

CONTROL OF LICENSES

The Danang City respectfully announces to all workers, trade and industrialists in Danang:

With reference to Article 8 of Ordinance #8 dated 4/13/53, Whatever person exercising any professions of trade, industry of a liberal profession, are subject to a license; and with reference to Article 32, of above-cited Ordinance, the license card must be hung up in an easily seen place in front of the shop.

Consequently, please those of you exercising a profession who have not paid the license, pay it immediately at the local Taxation Service to take a license card and hang it up permanently in a visual place of the shop. Those of you who already have a license and have not yet hung it up, do so as above mentioned.

After a period of 15 days from the date of issuance of this Notice, the City Administrative Office will regularly send a policeman to control each shop. If a shop has not hung up the license card in visual place, this agent will make an evidence. If the taxpayer does not regularize the license situation, the shop will be temporarily closed.

Danang 12/5/69
Danang Mayor
Full Col. Nguyen Ngoc Kho

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VI. MISCELLANEOUS TAXES

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GENERAL COMMENT

The attached paper was prepared by Mr. Nguyen Can who, until recently was employed by the Directorate General of Taxation. He has done an excellant job covering a subject on which very little has been written previously. For that reason, it is reproduced here as a reference document on miscellaneous taxes.

LOCAL TAX SYSTEM

in

VIETNAM

Nguyen Can
Tax Specialist
Directorate General
of Taxation
January 1970

Translated by
USAID/ADPA
February 1970

LOCAL TAX SYSTEM IN VIETNAM

Taxes collected for local benefit were established long ago and have not been improved. We have met with several difficulties in the study of local taxes because local tax system is now very complicated and not uniform. Too many basic documents were issued and went astray. In many localities, administrative authorities have levied taxes according to customs and do not know which document has been referenced in establishing those taxes and when they were established. Only tax rates shown in some old tax rolls and old tax xchedules have been used to levy taxes.

This confused condition must be ended. Local tax system must be improved in order to meet the increasing financial needs. Following are some main features of the existing local tax system and some tentative improvement measures.

I. Taxes collected for local benefit

There are three types:

- Percentage additions
- Taxes established for local benefit
- Local miscellaneous taxes

A. Percentage additions

Some time ago, there were two types of percentage additions collected for local benefit: license tax percentage additions and land tax percentage additions.

In 1968, land tax was made a local tax by decree-law No. 041/67 and therefore, only license tax percentage addition continues to exist.

According to article 6, Ordinance No. 8 dated 13/4/1953, local governors (now the Minister of Finance) may establish license tax percentage additions. However, in no circumstances may these percentage additions collected for each local unit exceed the main tax by 100%.

In practice, the Ministry of Finance has fixed every year the maximum percentage addition to be applied to each local budget. They are:

- 200% for the Capital budget (Saigon)
- 150% for City budget
- 100% for provincial budget
- 100% for village budget

Local administrative authorities may fix the percentage addition for their local unit according to local needs, provided that it can not exceed the above-mentioned maximum. With regard to contractor's license tax, the above-mentioned rate is obligatory.

B. Taxes established for local benefit

The first point I should attract your attention to is that there has been a confusion between taxes established for local benefit and local miscellaneous taxes. In fact, few local administrative and taxation authorities have had a clear idea about the difference between these two types of taxes. Even in the Arrete No. 590-ND/TV dated 31 March 1956 governing local taxes in Central Vietnam there has been a confused classification of local taxes and local miscellaneous taxes. It is very important to distinguish these two types of taxes because such distinguishing is

helpful in determining the authority to establish each of these taxes and the procedure to fix the basic assessment and the tax rate.

a) Taxes established for local benefit as distinguished from local miscellaneous taxes

Taxes are defined as a direct contribution of money required from each citizen by authoritative means in order to finance the public burden. Such contribution is final and has no compensation. For example: Vehicle tax, ferry-boat tax.

On the contrary, miscellaneous taxes are only a remuneration paid for a service rendered by an administrative entity to the public. Many government offices provide the citizens with a number of services or utilities and thereby they collect a certain amount of fees. For that reason, miscellaneous taxes can be imposed and collected only when a service or utility is rendered by a government office to the people. For example: garbage collecting tax, tax on issuance of certified true copy.

b) Taxes established for local benefit

There has been no document which has a complete listing of taxes established for local benefit and it is difficult to find out how many taxes of this type that exist now. (Underscore added-ADPA)

In South Vietnam, taxes collected for local units are also called "performance of statute labor." This term originated in the feudal age. It means an authority to require the people to render some service for a certain number of days each year. For example: Each year, each citizen

in the village is required to contribute 5-day-service to the Village community development program such as construction of the village temple, drainage system or roads. Those who do not provide such a service must pay a sum of money equivalent to the required service. This term is still used in taxation printed forms in South Vietnam and means taxes collected for local benefit. This term is regarded now as obsolete and should not be used any more.

A number of taxes established for local benefit were listed in Arrete No. 3 October 1921 dealing with village budget in South Vietnam and Arrete No. 590-ND/TV dated 31 March 1956 dealing with local tax system in Central Vietnam.

Following are some principal local taxes:

1. Land tax
   - Rice field tax
   - Mixed cultivated land tax
   - Building land tax (i.e. urban land tax)
2. Tax on cattle (horse, buffalo, ox) (i.e. per head)
3. Tax on vehicles: Automobile, oxcart, buffalo cart, horse cart, pedicab, motor-cyclo, three-wheeled pedicab.
4. Tax on ferry-boat
5. Entertainment tax
6. Slaughter tax
7. Tax on construction and modification of houses. (i.e., building permit and survey charges)

8. Tax on restaurant, beershop, dancing hall.

9. Tax on use of public properties;

- Tax on use of pier
- Tax on use of bus station
- Tax on occupancy of pavement and unbuilt area.
- Tax on use of gallery and veranda.
- Tax on allocation of contract: auction for hire of market, slaughter house, ferry-boat, hydraulic system, pond, etc.....
- Tax on occupancy of street.

10. Charges on pacification or control of local products. These charges were established by Circular No. 164-CIR/BD/CTS dated 4/12/1952 from the South Vietnam Governor's Office. These charges have been abolished in most local units.

In addition, there are many other taxes imposed in separate local units that we cannot mention here, such as tax on vegetable ponds, fish ponds, local products (swallow nest, sea turtle, cinnamon).

C. Local miscellaneous taxes

As stated above, miscellaneous taxes can be collected only when a service or a utility is provided to the citizens by a government office. There is a relationship between miscellaneous taxes and services rendered. Miscellaneous taxes are exchange value of the service rendered. Miscellaneou- tax rates must be commensurable to the service or to the costs of utility provided to the citizens. Therefore, only those localities which provide

utility or service to the people are authorized to collect miscellaneous taxes.

Miscellaneous taxes are often called "fees" or "charges".

Following are common miscellaneous taxes:

1. Charges on garbage collection.

2. Charge on drainage system.

3. Charge on sanitation.

4. Charge on boat across the river.

5. Charge on issuance of permits. Charge on certification of signature, issuance of certified copies.

6. Charge on impounding personal items and domestic animals.

II. Authority to establish local taxes.

The problem of determination of the authority to establish local tax is under debate. A thorough analysis must be made in order to choose an appropriate solution to the problem.

A. The authority to establish local taxes according to current laws and regulations.

In South Vietnam, provincial budget was established by Arrete No. 12/5/1882 and Decree No. 5/3/1889. In Central Vietnam provincial budget was established by Ordinance dated 1/2/1913 and Ordinance dated 10/10/1930.

This system continued to be applied until a new system was established by Arrete dated 14/9/1925. According to this Arrete, receipts for

provincial budget were composed of percentage additions and performance of statute-labor.

Article 3, paragraph I of Arrete dated 21 Nov. 1930 for the first time specified that "Arretes of regional Governors would determine the nature of resources and public expenditures of provincial budget." Article 21 of a second Arrete of same date clearly provided that regular resources of provincial budget consisted of direct taxes and other taxes classified as direct taxes, percentage additions, etc...

Basing on these two arrete, we can conclude that regional governors did establish local taxes.

Their article 8 of Ordinance No. 2, dated 1 July 1949 dealing with organization of government offices provided that: "Each region (North VN, Central VN and South Vietnam) would have a budget. A decree will fix various types of taxes of which the revenues will be allotted to each region.

We did not find such a decree as provided in article 8 of the above-mentioned Ordinance.

The directive No. 320-Cab dated 28 Sept 1949 on organization and authority of central and local administration did not deal with taxes. The subsequent directive No. 352 dated 12 Dec. 1949 as an amendment to the prior directive has defined the authority of the regional governor in the financial field as follows:

- Prepare, implement and control local budgets to include provincial, city, village budgets and other supplemental budgets.

- Fix tax rates, tax assessment procedures and charges allotted to local funds in accordance with article 8 of Ordinance No. 2 dated 1 July 1949.

- Take legal proceedings on taxes.

- Grant exemption or reduction of taxes paid to local funds.

Though the Directive No. 352 also mentioned the Decree which would be issued later on as provided in article 8 of Ordinance No. 2, in practice the said Decree has never been issued.

However, some documents dealing with organization of local elected council provided that these councils would have the authority to establish local taxes if their decision were approved by the regional governor. Example:

- Ordinance No. 12 dated 30 May 1954 on organization of cities provided that: "City councils would have the authority to vote on taxation basis, tax rates and tax collection procedure; the councils decision could be brought into execution upon approval by the Government delegate (i.e. regional governor) or after one month if there was no objection from the office of the Prime Minister."

- Decree No. 34-NV dated 19 March 1953 dealing with administrative status and duties of village councils also provided that village councils would have the authority to decide within the limit of current laws and regulations on establishment of new taxes and charges, or on additions for the benefit of the Village. These decisions must be approved by the regional governor before it was brought into execution.

With reference to these documents, we can reason out that the authority to establish local taxes was vested in the regional governor.

Ordinance No. 17 dated 24 December 1955 governing reorganization of local administration abolished the legal status of each region (Central Vietnam, South Vietnam) and deprived regional governors of the authority to issue administrative regulations. Therefore, the authority to establish local taxes has then been transferred to the Minister of Finance since 1956.

Decree-law No. 019-SL dated 3 Sept. 1966 provided a sweeping reform in the tax system. Article 4 of the decree-law specified that: "Taxes could be only collected after they had been established by a law."

"Receipts originating from a service rendered by a government office (miscellaneous taxes) could only be established by a decree, upon a report by the Minister of Finance and the Minister concerned."

But decree No. 170/SL/TC dated 13 Dec. 1968 governing procedure to implement Decree-Law No. 019-SL provided that:

"Receipts and expenditures of Capital, city and provincial budgets were fixed by laws and regulations dealing with the Capital, cities and provinces."

"As regards miscellaneous taxes, charges and revenues, the basis of taxation was decided by local councils and promulgated by the prefect, mayor or province chief concerned upon approval of the Minister of Finance."

Article 319 dealing with Village budget also provided the same.

We have found a difference between article 4 of Decree-law No. 019-SL and articles 307, 319 of Decree No. 170-SL/TC

a) According to article 4, decree-law No. 019

- Taxes including local taxes must be established by a law.

- Miscellaneous taxes were established by a decree, upon a report by the Minister of Finance.

b) According to articles 307, 319 of decree No. 170

- Local taxes were established by a law

- Miscellaneous taxes were established by a decision of the Prefect, the mayor or the province chief upon a vote by the council concerned. The authority to approve by the Minister of Finance is only an administrative surveillance.

So, Decree-Law No. 019-SL vested the authority to establish miscellaneous taxes in the President or the Prime Minister (by a decree), and since Decree No. 170-SL/TC cannot contradict Decree Law No. 019-SL, article 4 of Decree Law 019 remains valid.

B. Recommendation on the authority to establish local taxes

At present, there are two different concepts on the authority to establish local taxes:

1) According to the first concept, such authority should be vested in the legislative body: Many jurists maintain that the Congress has the sole authority to establish local taxes. In France, the Declaration of the Rights of Citizen in 1789 as well as budgetory laws specified that no taxes could be collected unless they were authorized by a law. This concept has been accepted in articles 4 and 5 of Decree Law No. 019-SL.

2) According to the second concept, such authority should be vested in local authorities: Other jurists hold that since local taxes are established in accordance with local resources and needs, local authorities should be vested with such authority.

Perhaps, the most logical solution is a combined solution.

- With regard to local taxes

The Congress pass a law fixing local taxes, tax rates, basis of taxation and procedure governing tax assessment and collection and legal

proceedings to be applied throughout the country. Then local authorities determine what kind of taxes will be imposed in their localities, basing on local resources and needs and upon a decision of the elected council concerned. As regards tax rates, the law will fix the maximum and the minimum rate only and local authorities will determine a tax rate suitable to local conditions.

- Since miscellaneous taxes originated from a service or an utility rendered by local authorities to the people, the authority to establish these taxes should be vested in local authorities. However, a law should be promulgated to keep the procedure governing establishment collection and legal proceedings uniform. The document dealing with establishment of these miscellaneous taxes must be approved by the Minister of Finance.

ARRETE OF 3 OCTOBER 1921 GOVERNING MISCELLANEOUS TAXES IN SOUTH VIET NAM

Article 1

In Villages of South Vietnam, all receipts according to regulations in this Arrete, and all expenditures which are based on these receipts, must be anticipated in the public fund book. This book is carried out in accordance with the following time-limit:

1. Implementation of works starts from 1 January till 31 December.

2. Collection of receipts during the year and the settlement, as well as the payment of expenditures start from 1 January of this year till 20 January of the following year.

ESTABLISHMENT, RATIFICATION OF VILLAGE PUBLIC FUND BOOK

Article 2,3 & 4 (Repealed)

RECEIPTS

Article 5

Receipts are divided into six items, each item is aimed at a specific tax:

Item 1 - additional charge for village public fund
Item 2 - Village revenues
Item 3 - Rental (market) tax
Item 4 - Cultivation tax
Item 5 - Miscellaneous tax
Item 6 - Reserve fund and remaining fund

- Additional charges for village public fund are supplementary taxation such as poll-tax, land tax, junk tax, horse-ox-buffalo tax, automobile tax, horse-drawn buffalo-ox drawn cab tax ----

- Village revenues for village are rental costs of village property such as rice paddy, garden land, street land, theaters ----

- Market rental taxes are bids for renting markets, slaughter-houses, ferry-boats, quayage, occupamcy of public land. ----

- Miscellaneous taxes are fines, sale of village property, offerings, authentication fees ----

Article 6

Every year, at the time for establishing public fund book, village officials have to discuss and decide on the additional charge collected for the benefit of villages. The minutes concerning these additional charges must be ratified by the Administrative Head Clerk.

Article 7 (Modified ad follows, according to Arrete of 26 September 1923, 12 November 1935, 28 December 1936 and 6 February 1937)

The maximum tax villages are authorized to collected as follows:

Tax	: Native	1$
	Chinese	2$

- Additional tax of natives, foreigners (Eastern region) and Chinese who are not on the poll-tax rolls of thevillages they live in : 1$50

- Redeem the cultivation:	Foreigners (Eastern region) and Chinese	3$50
	Farmer on the roll	2$50

- Land tax:	Rice field	30% main tax
	Garden	same
	House land	same
	Junk	same
	License	same
	Horse	0$50 per head
	Buffalo	same
	Ox	same
	Automobile	5$00 per vehicle
	Horse-drawn cab	2$00 "
	Ox-drawn cab	0$50 "
	3-wheeled cab	0$50 per vehicle/year

Article 8 (Modified as follows in accordance with Arrete of 12 August 1930)

Whenever there are works of public interest in the villages, namely construction of an auditorium, school houses, markets, roads, etc., and that villages do not have sufficient funds to cover the expenditures, they must consult the provincial council. The Province Chief* signs an Arrete authorizing the village to collect taxes during the period these works are carried on. The villages are also allowed to borrow money from other villages in the province (Interest: 3$00 for each 100$ borrowed/per annum)

Article 9 (Modified as follows, per Arrete of 18 March 1935)

The village council is authorized to rent village properties.

Saigon October 3, 1921

Governor: QUESNEL

* Original text used the term "Regional Governor"

DIRECTORATE OF TAXATION
#590-ND/TV

Arrete #590-ND/TV of 31 March 1956
concerning Miscellaneous taxes in Central Vietnam

The Government Delegate at Central Vietnam

- Considering Arrete #12 ND/TV of 8 January 1955 of the Government Delegate/ Central Vietnam fixing the tax rates in the cities of Central Vietnam.

- Considering the recommendations of Province Chiefs and Mayors/Central Vietnam after concurrence by Province and City Councils:

ENACTS:

Chapter I

The collection of following taxes will be made in Quang Tri (including Dong Ha), Hue, Da Nang, Hoi An, Quang Ngai, Qui Nhon, Tuy Hoa, Nha Trang, Ninh Hoa, Phan Rang and Phan Thiet:

1 - street tax
2 - sanitation fees
3 - garbage fees
4 - vehicle tax
5 - bus station tax
6 - land occupation tax
7 - new construction, reconstruction taxes
8 - advertising, banners tax
9 - slaughter-house tax
10 - ferry tax
11 - legalisation fees of certificates of evidences
12 - taxes on retaurants, hotels and dancing
13 - entertainment tax
14 - poundage taxes
15 - tax on authorization issuance

Chapter II

Street Taxes

Article 1

Street tax is levied along the length of fences concerning all houses made on both sides of street within the territory of the city. Houses constructed in the corner of two streets and facing to the road adjacent, have to pay tax according to the length of two streets.

Article 2

The house owners or the persons who enjoy permanently the renting of houses on both sides of street are responsible for the tax payment.

In case of community resources, the collective owners must jointly bear taxes.

In cases of purchase or sale of houses, the buyer and seller are jointly responsible for tax payment in the year of change of proprietor.

Article 3

The street tax is levied according to following tariff:

(please see Annex 1 herewith)

Article 4

Street taxes will be collected by National Police Service as per nominal list established in the early year and approved by the Representative of the Government in Central Vietnam.

At the end of each month, the Police will establish (in all letters) the list of collection taxes amount sent in province office to make regularisation.

Article 5

At the beginning of each trimester will be a supplementary nominal list. This list will be approved and collected like principal list. Will be noted in this list:

- All proprietors of houses on both sides of the street which were not listed in main list;

- All persons possessing houses or who just build them on both sides of the street.

Article 6

Exempted from this tax:

1. All real estate having proof of registration of the following nature:

   a) public property, i.e., depending on Government ownership or on legal personalities;

   b) Those houses used for public interest

   c) They are real estate non-productive of revenue

2. The cemeteries, pagodas, Common houses, temples and churches belonging to recognized religious.

3. The houses depending on the ownership of religious groups and used to educate, for welfare or philanthropic works.

4. Stadia and ground used for sport.

CHAPTER III

SANITATION FEES

Article 7

The houses located in prefectural territory have to pay sanitation fees and abide by all sanitation regulations.

Article 8

Sanitation fees will be collected as follows:

(please see Annex 2 herewith)

Article 9

Except the case prescribed in Article 15 of this Arrete, sanitation fees will be collected by the National Police each month according to the nominal list (principal list) set up by first month of the year and already approved by the Representative Office of the Central Vietnam Government.

At the end of each month, the National Police will establish a numerical list concerning the collection amounts sent to the province office in order to do the regularisation purpose.

Article 10

From the beginning of each trimester, the National Police Service will set up a supplementary list to put down all persons who do not pay their taxes or the persons which move there within the year, to be sent to province or city office for consideration and approval by the Representative office of the Government.

Article 11

The houses without latrines must construct them if one latrine for eight persons (2 latrines would be built for over 8 persons). The expenses for the tanks and their replacement must be borne by the proprietor.

Article 12

All public villas and houses of the Government reserved especially to civil servants for dwelling, the public latrines are exempted from sanitation fees.

Article 13

All proprietors who habit these houses within each trimester, or each store, have topay sanitation fee for the whole trimester.

Article 14

To be exempted of payment this fee, before letting vacant the house he did not occupy, the proprietor must submit an application form to the province or city office. When the application is made this trimester, he could be exempted of sanitation fee for the next trimester.

Article 15

The Sanitation Service can be operated by bid to the contractors. After bid opening or application by auction, and in this case the contractor can take himself the responsibility of collecting sanitation fees according to the fixed tariff. All contractors as well as tax bearers, have to abide to police procedures specified by the responsible authority on common sanitation regulations for the city.

Article 16

All complaints on sanitation fees will be submitted and considered according to current tax regulations.

CHAPTER IV

GARBAGE FEES

Article 17

Within the city territory, all commercial firms and private individuals along both sides of the street can enjoy the operation of cleaning and collecting the garbage have to pay garbage fees.

This garbage fee must be paid by the proprietor of the house regardless private individual or rentor.

Article 18

Garbage fees will be collected in accordance with the following tariff:

(please see Annex 3 herewith)

Article 19

Garbage fees are inscribed commonly with the list of sanitation fees specified in Articles 9 and 10 of this Arrete; all above-cited items on sanitation fees will be applied to garbage fees.

Article 20

The person who comes to habit one house or a shop within the first trimester must pay the tax for the whole trimester.

Article 21

To be exempted from taxes prior leaving his house vacant, the proprietor has to submit in province office or city office an application form for this trimester so that he could get the tax exemption for the next period.

Article 22

The collection of tax can be assumed by the contractors according to the procedure determined for sanitation fees in Chapter III, Article 15 of the present Arrete.

Article 23

All public villas, houses of the Government specially reserved to civil servants for habitation, are exempted of garbage fees.

CHAPTER V

TAX ON VEHICLE WITHOUT MOTORS

Article 24

In city territory, all categories of pedicabs, horse/ox-drawn carts and all other categories of vehicles (except motor vehicles) the use of which is similar to the use of above-cited vehicles, are considered privately owned vehicles or vehisles for rent and must pay the tax.

Article 25

The tax of private vehicle possession is generally fixed to all cities according to the following tariff:

a)	Cycles, or rickshau, each one for one year	60$00
b)	Motorcycles, each one for one year	100$00
c)	Two or three wheel vehicles for transporting merchandise, each vehicle	45$00
d)	Motorized bicycles, each vehicle for one year	50$00
e)	Peddler vehicles: area	
	Under 1 sq.m. 50, each vehicle per year	40$00
	Over 1 sq.m. 50, " "	70$00
f)	Horse drawn cart for passengers	90$00
g)	Horse drawn cart for merchandise	50$00
h)	Ox-carts, area	
	Under 1 sq.m. 50	50$00
	Over 1 sq.m. 50	80$00

Article 26

The tax for private vehicle possession will be collected by National Police Service according to nominal lists established in the early year and already approved by the Representative of Central Vietnam Government.

At the end of each month, the National Police Service will establish (in all letters) the list of taxes collection amount sent to province office to make regularisation paper.

Article 27

At the beginning of each trimester will be established a supplementary nominal list which will be approved and collected as main list.

Article 28

This tax must be paid in one time. The receipt of tax payment must be presented at the National Police to tax car number card.

Article 29

The users of vehicles without tax payment cards have to make declaration at the National Police Service within 15 days to be noted in the list. The tax will be anually determined.

Article 30

Specially for the location vehicles, besides the tax amount fixed in Article 25, the taxpayer has to pay an additional charge of renting vehicles according to the following tariff:

(please see Annex 4 herewith)

Article 31

Additional contribution for location vehicles may be paid monthly or quarterly. The vehicle owner, if he sishes not to rent his vehicles, must submit an application form at the National Police Service to ask for tax reduction for remaining months. If this application is submitted, he can get a tax reduction for the next month. All vehicles which are not temporarily suspended for renting to be repaired, must also pay tax as usual.

Article 32

The Central Government requires periodically, all vehicles for merchandise transportation, public hire trucks and public hire passenger cars, before their use, be taken to the National Police Service for examination. For each examination, the owner must pay fees as follows and will receive a receipt from a counterfoil receipt book.

(please see Annex 5 herewith)

Article 33

All vehicles without inspection certificate caught in use or improperly equiped vehicles on the road will be retained by policemen. To be used again, they have to be checked once more and must pay tax according to the following list:

(please see Annex 6 herewith)

Number of passengers will be fixed by responsible authority for Public Hire cars.

Article 34

All "additional charges for public hire vehicles" and control fees for the use of these vehicles will be collected with receipt by National Police Chief (holding the function of collection middleman).

Article 35

If the vehicle owner does not make his statement within the time limit, or there are falsifications, National Police Chief may himself do a most accurate declaration to serve as document for the list establishment. Concerning the vehicle proprietors who make false statements, the tax levied will be doubled or tripled. The taxes collected in this case will be noted on supplementary lists for regularisation.

Article 36

Those exempted from vehicle taxes:

1. all vehicles used for ambulances or transportation of wounded men.
2. vehicles of all Services or Armed Forces
3. small vehicles for school boys.

Article 37

All complaints, or tax reduction applications or tax exemption will be examined according to current regulations.

CHAPTER VI

CAR PARKING STATION

Article 38

The tax of car parking station is levied on location cars of transportation trucks used for the transport of passengers or merchandise, vehicles for merchandise transport or ox-carts parking on parking station or on streets of the city.

Article 39

The tariff of parking station taxes is fixed as follows:

(no repeat again)

Article 40

Province Chief or the Mayor shall select the place used as car parking station and put the parking sign in noticeable place.

Article 41

The parking station tax account must be paid in advance and for the whole trimester to the National Police Chief who keeps the role of middle tax collector despite the vehicle is parking only one or two days.

CHAPTER VII

TAX OF LAND OCCUPANCY

Article 42

The tariff of occupancy tax is fixed as follows:

(no repeat again)

Article 43

To permit whatever thing or merchandise to be put on the road, or on the sidewalk, the applicant must request in advance the authorization to the Province Chief or the Mayor. The authorization will be issued when the petitioner has paid his tax.

In the authorization request, the person concerned must clearly indicate what things, the place where they are put and how many square meters they have to occupy.

According to the place used for things or nature of the merchandise to deposit, Province Chief or Mayor, after asking the opinion of Province Public Works Sub-Section, will reject or accept the authorization petition and fix a limit to the requested land area so that the traffic of all vehicles could not be impeded.

Article 44

Some months later, if there are any authorization paper or regulations contrary to Dispositions of Article 44, all these things (when there are any results after notification of this fact to the proprietor) must be put in Public Pound. The proprietor can only receive them back after having paid up all taxes for storage and transportation fees.

Article 45

Concerning the application of the tax tariffs specified in Article 43 for the land occupation within some months, each month is calculated for 30 days and if the occupation lasts only a few days, the taxpayer must pay the tax for a whole month.

Article 46

The province office or city office will send the authorization to the National Police Service. The latter notifies the person concerned of the authoriztion to pay tax and receive the paper. This tax will be collected by the National Police Chief who issues a receipt.

Article 47

All policemen and taxation controllers have the duty to collect all regulations and make a list concerning the persons which did not abide by the laws. They have also the duty to examine the implementation of regulations stipulated in above-mentioned articles.

CHAPTER VIII

TAXES ON NEW CONSTRUCTION, RECONSTRUCTION

Article 48

The tax tariff of new construction and reconstruction of houses is fixed as follows:

(no repeat again)

Article 49

The constructor and repairer of thatched houses are exempted from paying tax. However, the person concerned must submit an application to the province office or city office.

Article 50

In the city territory, any person who wants to construct, repair or make additional construction must submit his application in province office of city office. The Province Chief or Mayor will issue the authorization after consulting the opinion of Public Works Chief. The petitioner must pay a tax before receiving the authorization.

Article 51

All authorizations issued by Province Chief or Mayor will be transmitted to National Police Chief to advise all private individuals to pay their taxes at the Police Service and receive this authorization. The taxes will be collected by the National Police Chief and the latter has to present the counterfoils of receipt to the treasury.

CHAPTER IX

TAX OF BANNERS AND ADVERTISEMENTS

Article 52

The tax tariff for banners and advertisements is fixed as follows:
(please see Annex 7 herewith)

All banners, notices used to inform the public about a reduction of price of each merchandise are considered as advertisements and not shop signs.

On the contrary, all signs or pictures used to clearly indicate what the firm does, the categories of merchandise or what handicraft is made are considered as shop signs and not advertisements.

Regarded as advertisements are all signs, marks drawing public attention on products not done by the firm as manufacturing advertisements or all products exposed in a place different from the shop.

All these taxes without stamp and registration fees will be collected by Registration Service.

Article 53

The tax amount must be paid in advance and collected by the National Police Service Chief who shows the counterfoils of receipts to the Treasury.

Article 54

The following have been exempted from paying tax fixed in Article 53:

a) Placards used to post election notices.
b) Boards for posting all Government notices.
c) Banners for the tourists which want to visit the Vietnamese landscape. Concerning this categories to be exempted from taxes, the persons concerned must submit their petition to the Province Chief of Mayor including the advertisement model with dimensions, the Province Chief or Mayor examine to see if it is accurate as previously above-cited to be exempt of tax payment.
d) The placards of all small merchants, or each small handicraft pays a license tax under two hundred piasters (200$00).
e) Placards directly carved on porch roof.
f) All placards (for rent) or (on sale) put rightly on objects for hire or sale (disregarding their dimensions).

Article 55

If anyone doesn't pay tax, the National Police Service Chief will draft a report to send to the Province Chief or Mayor so that the latter issue a tax payment order to the local treasury for collection of the fine and tax due.

CHAPTER X

SLAUGHTER TAX

Article 56

The tax rate for animal slaughter is fixed as follows:

(please see Annex 8 herewith)

Article 57

Within the city territory, to kill an animal, it must be brought to the slaughter house. In case of emergency or wedding ceremony, the people may kill the animal on the spot after getting the authorization of the Province Chief or the Mayor and after payment of the tax.

Article 58

When the wood is located far from city slaughter house or village is located far from province chief town and in the case of rites, feasts, cults, etc,, the animals are killed on the spot without paying tax, but they must get prior authorization.

Article 59

The slaughter tax is collected by middle men collector of city or veterinary service member. In this case, the collector issues a receipt detached from a counterfoil book signed by provincial finance service and numbered.

CHAPTER XI

FERRY TAXES

Article 60

The tax tariff across the river is fixed as follows:

(please see Annex 9 herewith)

Article 61

The tax tariff determined in Title A and B will be doubled

- if the transport is made beyond usual schedule, i.e., from 10 p.m. to 5 a.m.

Article 62

The ferry tax will be collected by bid or government run operation. In last case, the National Police Service Chief or a middle man collector of province office or city office assumes this work and issues the receipt of ferry charges.

CHAPTER XII

TAXES FOR AUTHENTIFICATION OF SIGNATURES

Article 63

All documents needing the signature of province chief, mayor or of other officials will be determined as follows:

a)	Certificates of good behavioue of residence, authentication of signatures	5$00
b)	Copy of diplomas, certificates of birth, death, marriage and legalisation of signatures	5$00
c)	Copy of acts, contracts and other documents:	
	- first page	5$00
	- others	3$00
d)	All other certified copies	5$00
e)	Signatures and numbering in trading registers:	
	- hundred pages or under	5$00
	- over hundred pages, each hundred in plus or fraction of hundred in plus	30$00

Article 64

Exempted from paying taxes fixed in Article 63 all following documents:

a) Certificate of poverty.
b) Documents furnished to retirement pension, to primary education, documents established for the candidates of primary education for all examinations.
c) Documents relating to medical assistance and judicial assistance.
d) All documents relating to the interests of ex-servicement in the establishment of files of employ, all wounded servicemen, the assistance to orphans by the Government.
e) All papers relating to non-commissioned officers, all students of Military Academy, trainees of military courses and para military agencies.
f) Documents provided by one Directorate for another one.

In this case, the mention of "exempted of taxes" have been put on those documents.

Article 65

These fees may be collected by stamps affixed on documents for certification. All these stamps must be cancelled by the seal of province or city office or by delegating authority. The seal is put half on stamp and half on the document.

The amount of the above-cited fees will be collected by the middle collector to be deposited in Treasury.

CHAPTER XIII

TAXES ON RESTAURANTS, HOTELS AND DANCING BARS

A. Modern theater, classical Chinese plays and Circus	each day	20$00
	15 days	200$00
	each month	350$00

B. Lecturer, assembly dancing hall, entertainment and music	each day	40$00
	15 days	400$00
	each month	700$00
C. Inns, cafeteria beyond authorized hour (from 12 p.m. to 2 a.m.)	each night	100$00
	each month	1500$00

Especially for dancing bars, this tax is increased to 100$ (Procedure for authorization and organization fees are similar to Articles 67, 68 and 69, Chapter XIV of the present Arrete concerning entertainment tax).

CHAPTER XIV

ENTERTAINMENT TAX

Article 66

The tax tariff on entertainment is fixed as follows:

(please see Annex 10 herewith)

Article 67

To organize entertainment, the person interested must submit an authorization from in the province or city office. He must clearly mention the permission period. He will not start the organization until he has received permission.

Article 68

Prior authorization by proper authorities and payment of a fixed fee is required for any private meeting or party for entertainment purposes. The request for authorization to have a meeting or party must specify the time period it is to be held. Unauthorized meetings or parties exceeding the time period allowed is subject to a fine and payment of the fixed fee.

The tax will be calculated according to daily tax tariff and the organizer cannot enjoy the depressing tariff.

Article 69

All application forms for authorization will be transmitted by province or city office to National Police Service so that the latter could fix and collect the tax.

CHAPTER XV

POUNDAGE TAX

Article 70

Owners of all animals, vehicles or whatever object let wandering or derelict on street or plaza and detained in the Public Pound have to pay a poundage tax fixed as follows:

(please see Annex 11 herewith)

Besides the above-mentioned fine, each animal, whatever their kind, must pay a fine according to actual regulation. Their proprietor must bring food to feed them, otherwise they have to pay double the amount of the food amount.

If dogs, cats or other animals met wandering on road and detained in the Public Pound are not claimed by the owner, the person responsible for their being in the Pound have to make a statement of expenses to the Service. Reimbursement will be made from the proceeds of a sale by auction or slaughtering of said animals.

Dog, cat or whatever animal which bites man or another animal and which is detained in the public pound for their examination by a Veterinary on their rabies, their proprietor must pay the amount of the breeding expenses.

Article 71

The person who finds them and keeps them intentionally as above cited and did not bring them to concentration camp in a period of five days will be prosecuted before the court.

Article 72

In each Public Pound there is a register to record the date and the kind of animals by their order number of the kind of objects received in pounding. The register must clearly note:

- the date of the order concerning the animal or object.
- the official who signs this order.
- nature of kind of animal or object and their aspect.
- date of their reception in the Public Pound and date of their removal or carrying away from the pounding service.
- name and address of the proprietor or the person who keeps animal or object the collection of which is underway.
- the amount that the collector has received for their transportation, their nurturing or watching them.

Article 73

Before every door of the Public Pound there are placards mentioning the kinds of animals or objects detained in the camp.

Article 74

Dogs, cats, monkeys, horses, etc., which have bitten men or other animals, must be brought to the Public Pound for examination, in a period of 15 days.

Article 75

The sick animals that the veterinary requires their keeping in quarantine for examination have to be separately detained, and only returned to their owner on order of the Veterinary Service.

Article 76

All animals coming down with illness and ordered by the Veterinary Service for examination, the animals wandering on streets are only detained in Public Pound a maximum of one month.

Dogs or cats caught in road are kept only 48 hours.

All fragile objects are kept only for a period of 8 days; solid objects for a period of one month.

Article 77

Beyond the above-cited period, dogs and cats must be killed or provided for all official agencies to be used in public interest.

Other objects and animals are put on sale according to regulations.

Article 78

The pounding tax will be collected by National Police Service with a receipt detached from a counterfoil book.

CHAPTER XVI

TAXES FOR ISSUANCE OF AUTHORIZATIONS

Article 79

The tax for issuance of all categories of authorizations will be collected according to the tax tariff as follows:

(please see Annex 12 herewith)

Article 80

The tax for issuance of above-cited authorizations have to be paid in advance at the National Police Service.

Article 81

All taxes and fees determined in the present Arrete are collected by the local National Police Service acting as middlemen collector and deposited to the treasury at the end of each month according to collecting order of province or city office.

However, each time the collection amount is over the amount fixed at 20,000$00 by Arrete #1771-ND/TV of 8/17/1953 of former Governor of Central Government, except all collections from contraction markets, levies,etc.

Article 82

All categories of taxes and fees of city specified in the present Arrete will be chargeable to local provincial or city budget.

Article 83

The present Arrete comes into effect from January 1, 1956.

Article 84

All previous stipulations at variance with this Arrete are abolished.

Article 85

All Cabinet Director, Director of Services of Representative of Central Vietnam Government, mayors and province chiefs, Director of Accounting Directorate, Director of Taxation Directorate, and the Service Chief of Taxation Collection in Central Vietnam are charged, each as to that which concerns him, with the execution of this Arrete.

HUE 3-31-56

On the following annexs only Da Nang has been listed as an example. Range of rates for other cities in original text are also shown. The other cities are:

Quang Tri
Dong Ha
Hue
Hoi An
Quang Ngai
Qui Nhon
Tuy Hoa
Nha Trang
Ninh Hoa
Phan Rang
Phan Thiet

Annex 1

	Da Nang	Range
TAX ON STREET		
Tax of 1st category		
Asphalted road with lamp each long meter for 1 year	8$	4-8$
Tax of 2nd category		
non-asphalted with lamp or asphalted with no lamp 1m per year	6$	3-6$
Tax of 3rd category		
All other road 1 meter long	4$	1-4$
- Macadamized road 1 meter long for 1 year		
- Land road each year		
Annex 2		
Sanitation fees		
a) House with latrines each month		25-60$
- House with from 1 to 5 latrines	90$	
- Houses counting over 6 persons each person in plus pay each month	6,75	
b) Houses with 2 latrines each month		40-100$
- House in bricks pair each month (1 latrines)		25$
- House in bricks (2 latrines) each month		40$
- Thatched house each year pay		36$

	Da Nang	Range
c) House for commercial industrial use with 1 latrine pair each month		20$
- Story house with 1 latrine pair each month		20$
- Flat house with 1 latrine pair each month		15$
- Thatched house with 1 latrine pair each month		10$
Annex 3		
GARBAGE FEES		
a) Industrial enterprises: oil factory, soapworks, motorcar enterprise, vinagar factory sawmill, capatery, printing house etc., each month	45$	10-50$
b) Inn, hotel, restaurant, frest vegetable grocery shop, cinema, theatre, each month	20$	8-40$
Library, newspaper, tailor, barbershop, shoemaker, laundry, haberdashery etc., trimester	20$	8-40$
Handicraft shop, sundy shop, photo, dormitory.. trimester	20$	8-40$
c) Storied house in brick: each month trimester	35$	6-35$
Flat house in brick, each month	30$	5-30$
House covered with tiles and mud wall each month	30$	3-30$
House made iron sheet, wooden house each trimester	30$	3-90$
d) Thatched house with mud wall each month	15$	2-15$
- Thatched house in hamlet, road not long over 100m each trimester		60$

	Da Nang	Range
- Thatched house on road side, each month		5$
- Thatched house in central hamlet each month		2$
Annex 4		
ADDITIONAL TAX TO LOCATION VEHICLES		
Riokshaw each one, each year	350$	144-350$
Location carts, each one , each year	260$	144-350$
Peddler vehicles:		
area under 1m2,50 each year	120$	24-120$
area over 1m2,50 each year	240$	48-240$
Horse cart transport merchandises each year	200$	120-200$
Horses transport passengers each year	300$	180-300$
Ox chart:		
area under 1m2,50 each year	200$	60-200$
area over 1m2,50 each year	280$	120-280$
Motorised cyclos each year	350$	0-300$
Motorbicycle each year	200$	96-200$
Annex 5		
Examination of vehicles		
- Transport carts cickshaws	10$	3-10$
- Other location vehicles	15$	5-15$
Annex 6		
TAX OF EXAMINATION OF VEHICLES MET IN ROAD		
- Cart examination fee	20$	3-20$

	Da Nang	Range
ANIMAL FEE		
a) Banuers and whatever kind hang on two sides of street or standing to put notices comuniques pictures with the purpose of advertisement of merchandises for sale, sale or purchase of properties all industrial objects:		
- Area from 1m2 and under	120$	45-120$
- Area over 1m2 each sq. meter in plus or praction of 1 sq. meter has to pay:	60$	22-60$
b) Banuers to post advertisements hung up on roads or put on both pavements of road able to dazzle the eyes or harmful to fine art:		
- 1 square meter or fraction of square meter	250$	90-250$
c) All banuers drawn on road		
- area from 4 sq. meters under	360$	150-360$
- area over 4 sq. meters each meter or fraction of meter in plus to pay	90$	40-90$
Annex 8		
SLAUGHTER TAX		
- Donley	90$	30-90$
- Horse	100$	20-100$
- Buffalo	260$	80-260$
- Young buffalo	130$	15-150$
- Ox	130$	60-130$
- Calf	80$	30-80$
- Sheep	80$	20-80$
- Goat	65$	20-65$
- Pig	50$	30-50$
- Small piggy	15$	8-15$
have to pay pigery fee	6$	2-6$

	Da Nang	Range
A. Fresh meat from other areas freezed meat of animal not killed in slaughtered house or died by accident have to presented to slaughtered house for examination before sale and pay examination tax	2$	0.5-2$
B. Animals alive imported in Central Vietnam or exported abroad have to be examined in advance. Fro imported animals. Examination fee will be collected by first reception service, concerning exported ones, they are collected by first location service.		
Examination fees are fixed as follows:		
- Buffalo, ex, donkey, horse each animal	12$	10-15$
- Slaughtered pig, goat, sheep each animal	6$	2-10$
- Porket under 15K	2$	2-6$
- Dry skin each kilo	0,50	0,50
- Fresh skin or salted each kilo	0,20	0,20
(All foreign animals imported examination of which is doubled)		
Have been presented for examination all alive animals transported from one province to another in Central VN. In this case examination fee must be paid one time at the starting place.		

EXAMINATION FEE TO ANIMALS OF ALL CITIES IN CENTRAL VN ARE FIXED AS FOLLOWS

Buffalo, ex, donkey, horse	each animal	100$
Goat, sheep, pig	" "	50$
Porket, small pig uncer 15K	" "	20$
Dry skin	each kilo	2$
Fresh skin or salted skin	" "	0,50

Annex 9	Da Nang	Range
FERRY FEE		
A. Transported by boat or barge with roam		
- Motorcar (not including passengers)	30$	30$
- Truck (not including passengers)	60$	10-60$
- Horsescarts	10$	4-10$
- Passenger	0,50	0,3- 0,50
- Passenger with charge	1$	1$
- Each Kilo of merchandise	1$	0,5-1$
- Pig, sheep, dog, goat each animal	1$	0,5-1$
- Rickshaw, cyclos, motorbikes including passengers	1,50	1-1,5
- Ox, buffalo, donkey, horse each animal	3$	1-3$
- Oxcarts including	3$	1-3$
- Motorcycle cyclo with motor	1$	0,5-1$
B. Transport by boat towed by enquire motor		
The above cited tariff will be calculated with more 50%		
Annex 10		
ENTERTAINMENT FEES		
a) Theater, opera, irregular each day	50$	20-50$
- permanently each month	700$	300-700$
b) Irregular cinema each day	60$	30-60$
- permanent cinema each month	1.000$	200-1.000$
c) Dancing each performance each day	60$	30-60$
- 2 performance	100$	50-100$
- from 3rd and over each performance per day	50$	20-50$
d) Theater, opera moving cinema, circus, boxing, paly fair each day	70$	50-70$
15 days	700$	500-700$

	Da Nang	Range
e) Public entertainments and concerts		
each day	40$	25-40$
8 days	200$	125-200$
15 days	350$	200-350$
1 month	650$	500-650$
After closing hours increase for each day	30$	20-30$
Annex 11		
POUNDAGE TAX		
a) Animals		
- Buffalo, ox, horses each day and each animal	15$	7-15$
- Pork, goat, sheep each day and each animal	10$	5-10$
- Dog, cat, each day and each animal	7$	3-7$
b) Location car		
- Tramway each day and each tramway	70$	50-70$
- Oxcart, location car, rickshaw, motorbikes, each day & each cart	15$	5-15$
- Boat, each day & each boat	12$	3-12$
- Bicycles, each day & each bicycle	7$	3-7$
c) Object		
- From half of a cuber meter and under each day	10$	5-10$
- Over half of a cuber meter each day and half of cuber meter	2$	1-2$
Annex 12		
AUTHORIZATION ISSUANCE FEES		
1. Authorization of organization all ceremonies (all entertainment organization having not a religions chauntes		
a) No shooting of fire-crackers		
- In all temples, pagodas or other house each day	50$	20-50$

	Da Nang	Range
- Public road occupation each day	80$	20-50$
b) Shooting of fire-crackers		
- In other temples pagodas or other houses each day	100$	40-100$
- Public road occupation each day	150$	80-150$
2. Authorization of fire-crackers shooting (only fire cracking)		
Authorization valid each day from 6 to 20p.m.	90$	50-90$

(Are exempted to pay this fee as authorizations of firecrackers shooting in public festivaties, National day, Lunar New Year, 5 of May, 15 of August, 1st day of calendar)

3. Other ceremonies organized by foreignees		
- Without music, each day	40$	10-40$
- With music each day	70$	20-70$

This fees will be doubled if these ceremonies organized beyond midnight.

All ceremonies organized in wedding, furneral, anniversaries of the Vietnamese people, as well as all rituals organized in the occasion of a furneral of foreigner are dispensed to pay tax and land occupation as usually.

Are also dispensed to pay above mentioned taxes all religigious ceremonies celebrated according to rituals in pagodas or temples or in church of VN and ceremonies held in cities by Province Chief or Mayor.

4. Booklet of workers or servants cards of cycle drivers, location carts, transport cars each booklet or each card	10$	5-10$
5. Issuance of other authorizations (besides many authorizations will be issued by other arretes)	10$	5-10$

REPUBLIC OF VIETNAM
DIRECTORATE GENERAL OF
BUDGET & FOREIGN AID

Saigon, 12 August 1965

No. 9990/UBHP/NSNV/CT

FROM : Director General of DGBFA

TO : - Prefect
- Mayors
- Province-Chiefs

SUBJECT : Organization of Bids and Contract Performance of Concessions

Previously and recently, many correspondences have been issued to remind the provinces and the municipalities to adhere basic principles pertaining to the organization of bids and the contract performance of concessions but a number of localities did not follow correctly the procedures. By this action, it caused not only a great loss to the public fund but also engendered several complaints and discussions from the community.

Several other localities did not call for bids to implement on time the activities and necessary supplies or exploit, at the right moment, all revenues from concessions of market and slaughterhouse etc...) These facts entailed unwillingly the following consequences:

- Caused difficulties, at the end of the year, to the Central Authority in considering the files in suspense;

- Had not enough time to provoke a competition between contractors in bidding for concessions. Provinces and Cities then applied emergency call for bid, a special procedure which was deteriorated the public fund;

- Once the bid got resultless and local authority had no time to call another widespread bid. To avoid interruptions, if this was an exploitation of market or compulsory permanent supply such as fuel supply, office supply, printing supply etc.., the Government should admit the unfavorable conditions. Otherwise, there were some complaints which were not easy to solve;

- A number of supplies or activities could not be carried out in the projected fiscal year, had to be transferred to the following fiscal year. They caused difficulties and confused to the projects planned.

To improve the above status, our Directorate repeats the following principles which were issued and sent to your localities.

1. Organization of calling for bid

- Work To adhere and to implement on time the activity program projected in the budget, right the year beginning, all Provinces and Cities are requested to draft a schedule of bidding in the year.

When the budget is read and approved, please have technical services concerned to set up technical and administrative files as soon as possible.

- Supply or Exploitation of Market or Slaughterhouse etc... Widespread announcement of bid for concession should therefore be made as soon as possible (the tenth of the year of at least 2 months before the expiration date of the previous concession). In case expected results could not get, Provinces and Cities have time to invite another tender.

Therefore, specifications related should be revised and approved one month before the announcement of bid (the nineth month of the year).

- General Procedures In regard to the competitive open bids, time to advertize bid must be conducted at least 20 days in advance. The invitation of tender should be disseminated widely: Newspaper, post, radio-broadcast. This point should be written down on the bid report.

2. Resultless Bid

At any reason, the first open bid gets no result, Provinces and Cities should reorganize second bid and/or third bid if the second is also failed. All procedures of announcement prescribed by law should be performed thoroughly as conducted in the first time.

If the third bid does not bring any result and time is limited, Provinces and Cities can propose to sign a direct mutual agreement.

In the negotiations to sign mutual agreements, Provinces and Cities should get in touch, at the same moment, all tenderers who have attended previous resultless bids or other tenderers who have guarantee, to look for good price benefitted to the public fund.

To avoid doing losses of the public fund and to maintain local authority prestiges, mutual agreements for concessions of exploitation of market and slaughterhouse should be handled tactfully because these flexible matters can easily provoke many complaints of favoritism.

It is requested to organize concessions for exploitation of market and slaughterhouse in an equity and in conformity with regulations to protect public interest.

3. Contract Performance

Through the balance sheet of monthly receipts and expenditures of provinces and cities, we notify some localities do not follow up the contract performance, particularly in the contracts for exploitation of concessions (market, slaughterhouse etc.). Consequently, at the termination of the contract, tenderers failed to pay concession dues, sometimes the amount mounted to half-year dues. In some provinces, contractors do not pay concessions dues for the last few months with the intention let their deposits be deducted with the amount dues.

This is contrary to the specifications and the public fund suffers loss. It should be ended.

All provinces, cities are requested to instruct concerned services that they should follow up the contract performance, especially the payment of weekly or monthly concession dues.

Please urge contractors who are lacking of good will to pay their dues on time and take appropriation measures as may be required as provided in the specifications if there is any delay in payment:

- fine for delayed days
- Warn contractors by a pay-tax notification with a time allowed and if they still do not pay their delinquent taxes then action should be taken: cancel their contracts and confiscate their money-deposits.

These measures should be done right at the first month of tenderers' delay of payment if not the amount dues will increase and tenderers' deposits are not enough to make up the even dues.

In regard to the contractors failed to pay concession dues for the last few months, you will, please, explain to them that they have to perform the contracts correctly. It means they have to pay all taxes to the public fund then their money-deposits will be reimbursed, if not, they breack the promise latently. At that moment their deposits will be confiscated for fine, besides all measures prescribed by law will be applied firmly to exact their due taxes.

4. Reducing Tax

Some of successful tenderers, after a period of performing the contracts (especially contracts for exploitation of concession of market, slaughterhouse etc.), alleged several pretexts such as: careless in the estimated price, or market not crowded etc.. in order to ask for reduction of dues they had offered.

Our Directorate calls the attention of all Provinces and Cities that the Government is not insured in the contractors' loss or profit; barring circumstances beyond the control with logical reason, all requests for diminuation of tax with forementioned reasons will not be considered. All proposals request tax reduction for contractors referred to the repeal of some various taxes are not consistent with the political and economical situation of the country as fixed in the Notice No.29-TC of 28 April 1965 of the Prime Minister. They have also be resoluted after discussion meeting by a Provincial or Municipal Council before forwarding them to the Central Authority for consideration.

Sincerely,

LUU VAN TINH
signed & sealed

cc:

- Office of Chairman of the Executive Central Committee) for info.
- Ministry of Finance)
- Ministry of Interior (following your correspondence No. 604-C/BNV/NSKT/20 dated 21 July 1965)
- Director General of Treasury - Please instruct the Treasury Services to follow up the correct performance of the contract specifications to avoid losses of public fund.

#25/TC

REPUBLIC OF VIETNAM

Decision completing the arrete #590/ND/TV dated 3-31-1965 of the Government representative in Central lowland with an article reducing or exempting of land occupation tax.

Mayor of DA NANG,

- Considering the Decree #4-TTP dated 10-29-55 and all subsequent documents fixing the composition of the Government;
- Considering ordinance #57a dated 10-24-56 defining duties and authorities of all Province Chiefs and Mayors;
- Considering the arrete #510-NV dated 11-26-59 appointing Mr. Ho Van Thuyen as Danang Mayor;
- Considering the arrete #590-ND-TV dated 3-31-56 completed by arrete #1998-ND-TV dated 11-10-56 of the Government representative in Central lowland;

DECIDES:

Article 1 - The article 42 of the arrete #590-ND/TV dated 3-31-56 completed by above referred arrete #1998-ND/TV dated 10-10-56 on public property occupation taxes, is completed as follow:

In Da Nang City

Chapter VII - Article 42

All thatched houses provided with construction authorization on public domain	1 square meter/per year	$6.00

Houses roofed with iron sheets, with bricks,

1 square meter/per year $12.00

The thatched houses constructed on public land may be reducing of a part of tax or exempted of public land occupation land on the presentation of the land owner application form, after being examined and confirmed by a local control commission on the poor situation of the subject interested (worthy of reduced or exempted of public land occupation tax)

Article 2 - This decision takes effect from the date of its approval.

Article 3 - All Secretary General of Danang City, the supervisor of Danang City Budget are charged each one in his own concern with the execution of the present decision.

Danang 3-22-60

Mayor HO VAN THUYEN

#39-BTC/TV Approved

Saigon 4-29-60

Finance Ministry

NGUYEN LUONG

DANANG MAYOR OFFICE
#192/TC

DANANG 12-6-1965

DANANG CITY MAYOR

- Considering provisional constitution dated 6-19-65;
- Considering the arrete #3-QLVNCH/QD dated 6-18-65 creating the National leadership committee and assign the establishment of this committee;
- Considering the composition of the Central Executive Committee;
- Considering the arrete #1861/QP dated 9-29-64 appointing a Mayor for Dananc City;
- Considering the Decree dated 12-3-1912 and arrete of 1-1-40 fixing procedure of accounting for Danang City budget;
- Considering the arrete #590-ND/TV dated 3-31-56 of the Government representative in Central lowland.

DECIDES:

Article 1 - The garbage fees in the article 18, Chapter 14 of the above referred arrete #590-ND/TV dated 3-31-56 of the Government representative office in Central Highlands are fixed as follows:

In DANANG CITY:

a) All categories of industries: oil refinery, soap making, soya-making, fish-sauce making, etc.; all kinds of cars, sawery, carpentry, restaurant, hotels, bars, cafeteria, monthly rate: 200$00

b) All theaters, movies, printing houses, shoe-makers, tailors, laundry, photographers, foodstuffs, Oriental druggists,

pharmacists, electric salers, ironmongers, sales of construction materials, monthly rate: 100$00

c) All grocery shops, bookshops, small ware dealers, cloth sellers, monthly rate: 80$00

d) Storied brick houses for dwelling 50$00

Flat house 40$00

House in Hamlet 15$00

Article 2 - The present decision takes effect from the date of 1-1-1966.

Article 3 - All Deputies Mayor, concurrently Secretary General of Danang City, Treasury Chief of Danang, and Finance Office Chief of Danang City Office, are charged, each as to that which concerns him, with the execution of the present decision.

Col. NGUYEN VAN THIEU

#26-UBHP/NSNV/TC/2G Approved

Saigon 1-1-1966

Director General of Budget and Foreign Aid

LIEN VAN TINH

DANANG MAYOR

- Considering the Vietnam Constitution promulgated on 4-1-67
- Considering the Decree #05/a/TT/SL dated 11-9-67 fixing the Government composition;
- Considering the arrete #881/ND/NV dated 5-23-66 appointing Danag Mayor;
- Considering the arrete #65/BNV/HC/ND dated 12-15-67 of Interior Ministry modifying the maximum rate of tax tariff for the certificates of civil status and signature legalisation;
- Considering the minutes of the meeting of 1-16-68 of Danang city council;

DECIDES:

Article 1 - Hereby are fixed the rates charged on issuance of certificates of civil status or all public and private certificates and authentication of private certificates in Danang city:

Civil status certificates	20$00
Authentication of all other public certificates	30$00
Authentication of private certificates	40$00

Article 2 - This dicision takes effect from the date of its approval.

Article 3 - The Deputy Mayor for Administration and all Chiefs of Districts I, II, III, are charged, each one in his own concern, with the execution of present arrete.

DANANG, 3-1-68

Lt. Col. LE CHI LUONG

27 October 1967

No. 13593 UBHPTU/NSNV/CT

From: The Director General of Budget and Foreign Aid

To : Province Chiefs

Subject: Increase in Revenue for Local Budget

After reorganization of village and hamlet administration is accomplished in compliance with Decree Law No. 198 SL/DUHC dated 24 December 1966, the problem posed is how to assist villages which do not have budget in establishing their budgets and villages which are deficient in revenue in moving towards self-sufficiency.

In order to attain that objective, DGBFA requests that the following measures which have been agreed upon by the Special Commission for Administration (former SCA) in Memo. No. 6237 DUHC/NSKT/17 dated 16 October 1967 be examined and applied:

These are provisional measures which can be accordingly considered for immediate application since the plan to increase revenue for local budgets will also include other measures which are under consideration as a result of either the initiative of local authorities or the instruction of the central government.

1. Making the best use of available resources

A. At present, amount of taxes and revenues collected for village budgets is too low. In fact, insecurity - (this factor has been misused many a time) has somewhat affected collection of taxes in remote villages but in villages located in province and district chief towns and in secure villages, no satisfactory result has been obtained yet.

Through reports and comments by inspection teams, it is learned that the reasons for unsatisfactory collection of taxes are as follows:

(1) A majority of village and hamlet officials have been provided with allowances and compensation from the national budget and as such they are not interested much in collection of taxes.

(2) In several localities, provincial and district authorities have issued rigid decisions regarding administration of public funds and as a result, village administrative committees have become discouraged and are not willing to collect taxes.

(3) Lack of supervision and initiative in seeking for additional resources.

(4) Lack of training in administration of public funds.

1. B. Because insecurity in villages, the population in cities has considerably increased, business has prospered and new construction developed. However, the amount of excise tax and urban land tax collected is not so high.

Provincial Services of Taxation should, therefore, start legal prosecution against mala-fide taxpayers and force them to pay tax. In addition, provincial authorities should provide coordination to these Services of Taxation, make suggestions and give them means and facilities in order to push forward collection of taxes.

C. Village public land is considered as a source of substantial revenue for village budget but has not been put to best use. The area left uncultivated is very large. In addition, several pieces of public land have been brought into cultivation but no contact with occupying farmers has been made so revenue from this source has not been collected. On the other hand, several village administrative committees in province and district chief town areas have failed in updating the list of occupants of public land and as a result they could not collect rental.

In order to increase revenue in rent of public land, it is requested that measures provided in Circular No. 17.581-BTC/NSVV/CT dated 21 December 1963 be applied (a copy of the circular is attached) in the event those measures have not been brought into application yet.

D. Revenue from concession for exploitation of market and slaughterhouse can also be increased. While the population in cities continues to go up due to insecurity in rural areas, revenue from concession of markets and slaughterhouse has not markedly increased. In fact, in some localities, there has been a real competition between contractors in bidding for concession of markets and slaughterhouses and as a result, revenue from this source has substantially increased; but in several other localities, as compared with previous years, it has increased a little for the sake of form. This is due to the following reasons:

- Announcement of bid for concession was not wide-spread and on time so no competitive opportunity was provided.

- Specifications for concessions contained several conditions hard to fulfill, so the number of contractors was limited.

- In some cases, a promising competitive bid was cancelled for ill-grounded reason and replaced by another one with less revenue.

1. D. In addition, no following-up was taken regarding monthly payment of concession dues by contractors and as a result no appropriate actions could be taken. Consequently, several contractors failed to pay concession dues for several months and at the time they gave up or at the termination of the contract, the deposit could not offset the amount due.

Widespread announcement of bidding for concession should therefore, be made as soon as possible; specifications should be revised in order to strike rigid articles out of the specifications which were intended to restrict the number of prospect contractors rather than to protect the public interests. Bidding should also be conducted in conformity with regulations in order to avoid complaints which may be conducive to cancellation of the bid. Emphasis should also be placed on detection of collusion between contractors in a view to offering a low bidding.

With regard to payment of monthly concession dues, follow-up action should also be taken in order to urge contractors to pay their dues on time and to take such appropriate measures as may be required as provided in the specifications if there is any delay in payment.

In short, if the resources available in villages are put to best use, a great number of villages not only can function in self-sufficiency but also can support other less resourceful villages.

2. <u>Modification of Some Tax and Revenue Rates</u>

A. In several provinces, rates of miscellaneous taxes and charges established ten years ago for the benefit of village budget continue to be applied. These rates become law now too, especially after the devaluation of the piaster.

B. Prices of goods and food rose very high, so did the profit earned by merchants but the taxes collected remained unchanged and were not proportional to the value of those goods and the profit earned. Tax rates for slaughterhouse and for other concessions also remained unchanged.

2. B. So far, it has become a custom that village officials have used the bid rate of the previous year as a basis for the current year. However, it is not necessary to refer to the previous year's rate as a basis if it is found during the current year that several new factors have favorably contributed to the contractor's huge profit. In this case, higher rate can be established in order to force contractors to comply with higher bidding and to ward off collusion between them.

C. At present, the value of real estate has rose up considerably but the rental rate for urban public land remains unchanged for several years. In addition, several cities have not been divided into sectors in order to logically establish rental rates.

To the knowledge of DGBFA, a certain number of provinces have recommended an increase in the rate of miscellaneous taxes and charges for village budgets and an increase in concession rate. Those provinces which have not made such a recommendation are requested to bring the matter before the village council concerned for consideration. In case the recommendation is agreed upon by the council, it will be submitted to the central government for approval. With regard to concessions, if the village council agrees to an increase in the rate, specifications should be established in accordance with the new rate and submitted to the central government for approval.

3. <u>Seeking of New Resources</u>

A. Previously in province chief twon villages there were concessions for the following taxes and charges other than regular taxes:

- Tax on street lights (imposed on houses having windows looking on the street).
- Tax on water supply (imposed on houses having no water meter)
- Tax on garbage collection.
- Tax on advertisement and posters.
- Tax on occupation of veranda and balcony.
- Entertainment taxes.
- Taxes on exploitation of billiard game.
- Taxes on possession of non automotive vehicles.

3. A. - Tax on construction, repair and alignment of houses.

In addition with regard to picking of fruits from trees along the streets, bicycle parking, maintenance of public toilet, local authorities should also call for bid in order to increase the revenue for village budgets.

In localities where those taxes and charges have not been established yet, the village administrative committee concerned must submit the matter to the village council for decision.

B. At present, there is in several villages a number of rice fields expropriated from land owners or from French which remain unpurchased. The village administrative committees concerned should request the Ministry of Agriculture to convert them into public land and annex them to the village property in order that additional revenue may be obtained.

4. Uniformity in Procedure Governing Collection of Revenue for the Benefit of Village Budget

A. At present, in Central Low Land and Central High Land, revenue from concessions is collected for the benefit of provincial budget, Effective FY 1956 and in Central Low Land only, the Office ofGovernment Delegate had authorized a deduction from the revenue on market, ferry boat and pond for the benefit of village budget in accordance with the following rate:

	Provincial Budget	Village Budget
Rural Market and Ferry Boat	70%	30%
Pond	35%	65%

Also in Central Low Land and High Land, revenue from miscellaneous taxes and charges (entertainment tax, advertisement tax, tax on occupation of public property, construction tax, etc.) is collected for the benefit of provincial budget.

B. In the meantime in South Vietnam, revenue from concessions (market, vehicle parking station, slaughterhouse, etc.) and from miscellaneous taxes as mentioned above is assigned to village budget.

In return for this, village budgets in South Vietnam must cover all expenditures on road and bridge, public square, sewers, street lights, garbage collection, etc. in cities whereas provincial budgets in Central Low Land and Central High Land must cover these expenditures.

C. From DGBFA's view, the receipts and expenditures mentioned above entirely deal with the interests of villages, so it is regarded as logical to allow village budgets to enjoy those revenues and cover those expenditures.

4. C. In fact, DGBFA has noticed such an un-uniformity in budget procedure between the two regions (Central and South Vietnam) for a long time and has had an idea of providing uniformity in procedure governing these receipts and expenditures. However, for some reason or other, that idea has not been brought into materialization. Recently Decree-Law No. 198-SL/DUHC dated 24 December 66 has laid a democratic foundation on the grass-root administration, accorded authority to village and hamlet elected officials and recognized autonomy of villages regarding financial matters, it is in DGBFA's opinion that time has come for uniformity throughout the country in procedure governing collection of revenue for the benefit of village budgets in accordance with the new trend mentioned above.

It is, therefore, requested that effective FY 1968 all receipts and expenditures mentioned above in Central Low Land and High Land should be transferred to village budget.

5. Modification of Regulation Governing Land Tax

With reference to Decree-Law No. 041/SL dated 18 October 67 recently promulgated by the Office of the Chairman of the National Leadership Committee, effective 1 January 1968:

- Land tax levied on rice field and mixed cultivation land will be collected for the benefit of village budget.

- Urban land tax levied on estate located in the Prefecture of Saigon, in province or district chief towns is collected for the benefit of the Prefecture, the province or district concerned.

The Ministry of Finance will promulgate an arrete governing procedure to implement the above mentioned decree law.

So effective the next FY, local budget, in lieu of the national budget will enjoy the whole revenue from land tax and urban land tax. Local administrative authorities should therefore make efforts in collection of these taxes for local budgets.

This is a sacrifice by the national budget in order to provide provincial, city and village budgets with additional revenue so that local authorities may attain financial self-sufficiency.

DGBFA expects that through the application of the above mentioned measures, village budget for 1968 will be provided with ample revenues in order to strengthen the recently reorganized village and hamlet administration.

Respectfully
Signed: LUU VAN TINH

PROVINCE MARKETS

Income from markets is an important source of revenue to the local governments in Vietnam. Normally the local agency will award a contract for operation of the market based on public bids.

Since information concerning this procedure is not generally available to the U.S. Advisors, we have attached documentation for all steps involved in the award of the contract for operation of the Dalat Market in 1968. While details will vary from province to province, we feel this example is typical for market operations throughout Vietnam.

PUBLIC ADMINISTRATION DIVISION
USAID/SAIGON

February 1969

REPUBLIC OF VIETNAM

Administrative Office of
Dalat City

Communal Budget
Fiscal Year 1968

CONDITIONS OF CONTRACT
ON BIDDING DALAT MARKET TAXES
FISCAL YEAR: 1968

CHAPTER I

Purpose - Value

Article 1 - Purpose

The conditions of this contract are determined with a purpose to bidding the market taxes to be applied on the goods and products on sale in Dalat City and the use of the sanitation place in the market to collect for the profit of city budget within a term of a year from January 1st to December 31, 1968.

Article 2 - Value of the bidding

We have to rely on tax tariffs annexed to the conditions of contract to estimate the basic value of Dalat market taxes including the sanitation expenses within the market area which have been evaluated to six million ninety thousand of VN piasters (6,090,000$.00)

CHAPTER II

Bidding Procedure - Bidding Conditions

Date and place of the Bidding - Bidding Commission

Article 3 - Bidding Procedure

The exploitation of taxes specified in the above article 1 will be subjected to a public bidding.

Article 4 - Bidding Conditions

Without discrimination of nationality provided that the bidder is at least 21 years of age counting to January 1st 1968 and there are two persons guarantors. This quarantee has a jointly liable character: people who wants to attend the bidding submit an application of participation to the bidding at least 48 hours before the bidding opening. This application is sent to the Dalat Mayor, Chairman of Market taxes bidding commission.

Annexed to the application are:

1. Private property certificate of the bidder and of two person jointly guarantors with a common value of at least 4,060,000$00VN piasters (2/3 of the bidding price), but the part of resources of the bidder is at least of 2,500,000$00VN piasters.

The above mentioned property property certificates have to evaluated; and certified by the local administrative office as not being an uncultivated land and not being bound by any unused condition such as: the giver of this property would reserve the right to use the latter, the real estate is an hereditary estate, so the seller has the right to re-purchase it.

2. The certificate of mortgage concerning the property specified in Article 1 will be issued by the Land Service of the property locality.

3. The Certificate attesting that the bidder is no lacked of taxes or of any kind of money toward the government, it is delivered by the Taxation Service and the Treasury Service of the subject residence.

4. An attestation from the province administrative office of the subject residence confirming that the latter has not been eliminated in some precedent biddings, if he had participate to the latter.

5. All good certificates having been issued to the bidder in the government biddings if any.

6. Judicial record of punishment model #3 of the bidder and of 2 guarantors, not exceeding 3 months.

The City office has the full rights to reject the applicat on of the bidder if the latter could not reunite all guarantee elements for the bidding.

Article 5 - Are not authorized to participate in the bidding:

- All officials appointed or elected.

- All civil servants and government staff.

- All bidders eliminated in the government biddings.

Those persons have not been authorized to guarantee for the bidder. If a further investigation discloses that they hide their occupation to illegally guarantee, the government will cancel the contract, confiscate the caution money. The bidder and the guarantor will compensate the public funds in application of the disposition of the following article 37.

Article 6 - Date and place of bidding opening

The bidding operation will be organized in Dalat Administrative Office on date to be specified in a bidding announcement.

Article 7 - Bidding Commission

A commission consisting of the following person will examine the bidding operation and proclaim the temporary results:

- The Mayor or a representative	Chairman
- A councilor of the City Council	Member
- Treasury Service Chief	Member
- Public Works Service Chief	Member
- National Police Service Chief	Member
- Finance Office Chief	Member
A member of the Finance Office having not the righ to vote	Secretary

CHAPTER III

Bidding Records - Examination Procedure

Article 8 - Bidding Records

If the petition was accepted, the bidder has to complete his records comprising the following documents:

a) the authorization to participate in the bidding;
b) the receipt attesting the temporary caution;
c) all documents specified in Article 4;
d) certificates of participation to the compensation budget not exceeding 1 month to the bidding date;
e) the authorization and full responsibility of the husband, the signature of which is legalized by an administrative office, if the bidder is a married woman;
f) the delegation act to a representative, the administrative office legalizes the signature of the bidder if the latter did not attend the bidding;
g) the guarantee certificate of two guarantors for the bidder, established according to the following model, included, wearing the legalization of an administrative agency;
h) a sealed enveloped containing an application of price agreement set up according to the herewith included model on which is attached a stamp of 20$00. Outside of the envelop are put "the name, family name and address of the bidder and a sentence "application of price agreement of the market taxes bidding for the fiscal year of 1968".

The bidding record, including the envelop containing the above price agreementapplication, are put together in a big envelop well closed, sealed wearing at outside:

- in left corner "the name, family name and address pf tje bodder".
- in right corner "record of market taxes bidding fiscal year 1968".

(This envelop has to be submitted to the bidding commission chairman at least 15 minutes before the opening of the bidding).

Article 9 - Examination Procedure

At the exact day and hour previously fixed the Commission meets, controls the envelop and successively examines each record separately.

Those records lacking some documents or the documents of which are not responding to required conditions will be eliminated and put separately with the envelop containing the petition of price agreement still sea ed and not opened.

When all records are examined, the Commission gets back the records to the bidders the records of whom are eliminated with all documents of their bidding papers and will not accept all complaints in order not to hinder the bidding.

The bidder the record of which is legal to the regulations in force is invited in the bidding room to witnes the opening of the envelop containing the price agreement application.

The Chairman of the Commission read publicly the bidding price of each bidder.

Who has offered the higher price, more profitable to the public funds will be proclaimed temporary winner and will become the official bidder when his record is approved.

In case there are two or many bidders offering the same higher price the Commission will request to bid again, if the 2nd time they would offer the same price, the drawing of lot procedure will be applied to determine the winner.

CHAPTER IV

CONDITIONS FOR WINNING THE BID

Article 10 - Work preparation - File Approval

The bidder has to get ready his file when he receives the notification so that his file would be approved, the bidder pays immediately the definitive caution and carries out on time his work.

If for any reason the bidding could not be approved, the bidder has neither right to complain nor to claim indemnification.

Article 11 - Guarantee

The temporary deposit is fixed to 150,000$00 and will be turned back to the bidder after the bidding if the illegal record would not be examined or fails in bidding.

The definitive caution is fixed to 1/10 of the approved bidding price.

The contractor is obliged to pay the definitive caution and presented the receipt to the city office (Finance Section) within a term of 10 days from the day he has received the notification of the bidding file approval. If he disobeys to this order, his temporary caution will be confiscated and the bidding rightly cancelled.

The definitive caution is kept in the Treasury Service to guarantee the bidder responsibility during the whole term of bidding and will be get backed when he has finished his work if his responsibility will be well carried out.

Article 12 - Sphere of exploitation

Market taxes are exploited within the limit of Dalat City except the small markets of Trai Mat, Chi Lang, and An Lac.

Article 13 - Procedure of Market taxes collection

All peddlers trading outside the market area are exempted of taxes.

The "peddlers" are those which sell by strolling on the roads (without occupation of any place) with charges, baskets to bear on the head or to carry with hands.

a) Outside the market area: The merchandise raised and transported outside the city limit across the taxation domain, the buyer or seller have to pay market taxes. The middle-men or transportation facilities proppri-etors which act as mediators in those circumstances are jointly responsible of market taxes payment.

   Should not be obliged to pay market taxes the merchandise or products of all categories, transported to Dalat by a trading firm or legal production installation, and directly delivered to the buyer having a trading or industrial head office in the locality (having a shop sign and paying a legal license tax). All those merchandise have to be clearly listed in an invoice and merchandise delivery order, transportation slip or all other authorization documents.

   The merchandise displayed infront of trading shops with a shop sign, not occupying over $0^{m}50$ infront of the shop, have not to pay market taxes.

   All kiosks, all stalls on the boulevard, vacant land have to pay market taxes when they expose their merchandise for sale or ready for sale.

b) Inside the market: The fixed stands for trading either transformed in tailor shop or merchandise store would pay daily taxes according to taxes tariff. All transferring or ceding the stand are obliged to pay all market taxes to the contractor.

   For each collection the contractor has to issue a ticket on which is mentioned the tax amount collected from the payer.

The market taxes tickets are printed by the contractor which bears the printing expenses. The model and color of the ticket would be accepted by the Mayor's office before the printing.

In the tax collection, it is absolutely for bidder to withhold goods, etc. or act by causing noise, disorder in public.

All conflicts have to be submitted to the local national police for reconciliation.

Article 14 - Taxes tariff

The contractor might collect taxes according to the taxes tariff annexed to the conditions of contract.

The tax tariff has been made in wood black paint with the price clearly white paints, submitted to the City office for previous approval and made at least 3 placards in the 3 convenient places within the market area or the exploited area so that the people could easily see them.

If the contractor collects over fixed prices, he will be fined 450$00. If he commit the same fault a second time, he will be punished 3 times the first fine. And the dispositions specified for the penalties in the following Article 36 will be applied.

Article 15 - Refuse to pay taxes, tax evasion or tax-cheating

The customer who refuses to pay tax according to the tax tariff of the contract conditions, is caught in fault by transporting the merchandise in the sphere of market taxes collection and refuses to pay taxes, will be fined with twice the tax amount that he has to pay.

All transportation trucks or transportation facilities proprietors, intermediaries for the purchase or sale in the field of market taxes collection which made an evasion of these taxes or cheats them under all forms are also fined with the double of the tax amount that they have to pay.

The National Police Service Chief of Dalat City has the full right to control and fine all cases of taxes payment refuses, taxes evasion or above mentioned market taxes cheating. The amount of penalties are chargeable to the City budget.

Article 16 - Market tax collection agents

The contractor is authorized to use the market tax collection agents and is responsible for their behaviour or their actions.

Each agent is provided with a profession card on which is sticked his picture and which is legalized by a local administrative office. The market tax collector wears a special sign agreed by theCity office to be easily recognized.

Article 17 - Market gathering - Gathering market forbidden

The market is held each day fron 5:00 A.M. to 1700 hrs.

In special case, but with the approval of the City, the gathering term could be extended, but if it last over 5:00 from 1700 hrs. of the afternoon, the contractor has to pay in plus a tax fixed to 2,300$00 each day. In compensation the contractor could collect in plus a tax amount evaluated to the half of the day tax amount.

If the government forbids the market gathering because of the public interest, the contractor is exempted to pay taxes on forbidden day.

Article 18 - Fair - Market Day

Every year the government holds the special privilege to authorize, if need be, in a term of 15 days in minimum the opening of the fair or market day in the scope of the contractor's exploitation and on places clearly defined.

The taxes collection on the fair and market day will be chargeable to the budget or to the social funds to the funds of charitable institutions.

The contractor has no right to claim indemnification or request a reduction of market taxes during the above mentioned fair or the market day.

Article 19 - Tet market - Nocturnal market

The market tax on the 27, 28, 29 and 30th of the twelweth month of the lunar year and on the 4th of the first month would be collected as usual.

If the nocturnal market is authorized on the days before the above mentioned Tet from 17 hours to 24 hours the contractor could collect in plus the half of the day tax, but he has not to pay the special tax fixed in the above Article 17. On the contrary the contractor is not authorized to collect market taxes on the 1, 2 and 3 of January of lunar year if the people has traded on those days and he could not reduce the expense amount that he has to pay to the public funds on the related days.

Article 20 - Formality to pay tax

The bidding price is paid each month by 1/12 of the annual bidding price.

This amount is paid in advance from 1 to 5 of each month of sun calendar to the Dalat treasury service by a collection tax order issued by the City office.

Article 21 - Tardinees in the taxes payment

The contractor is obliged to fully deposit the monthly amount of taxes during the above specified term.

If he is tardy in the payment from the sixth day of the month he has to pay a fine for 450$00 for each tardy day. Until the 15th day of this month if the amount of taxes is not yet paid the contract could be annuled from the 16th day and the caution will be confiscated and the contractor has to indemnify the City by paying the amount of taxes for the remaining months until 31 of December and the minimum of indemnity is equal to the amount of monthly taxes.

CHAPTER V

All Special Dispositions

Article 22 - Electricty

The contractor has to pledge that during the market taxes exploitation period and on the market gathering hours, he illumines a necessary number of electric light for the purchase and sale of the people, especially in rainy season. The number of electric lamps is fixed by the Public Works Service.

The expenses related to the illumination such as: electric power fees, repair and equipment replacement, etc. have been borne by the contractor.

In case the City as well as the contractor could not be in accord to set up the electric power system in the market, suitable to the market taxes exploitation, the contractor must pay by lump sum for all electric taxes to the City, 4,000$00 each month, according to the collection order issued by the City office.

Besides the number of electric lamps above defined to the contractor, the number of electric lamps permanently illuminated at night in the market and outside the latter has to be paid by the City.

Article 23 - Water

The contractor must request the setting up of the water gauze or deal with the water state control of the city so that there are water for the sanitation service of the market inside and around the market. All water expenses are borne by the contractor.

In case the contractor could not establish the special transporting water system in the market, the contractor must pay to the water state control 36,000$00 each trivester and pay them on January, April, July and October according to the taxes receipt of the water state control.

Article 24 - Liquidation of all electric and water expenses

The former and the new contractor of two exploitation fiscal years of the market taxes will be agreed to be jointly responsible for the clear-cut liquidation of all electricity and water expenditures specified inthe article 22 and 23 of this conditions of contract. The city will not intervene in case of supply stopping because of lack of money if all those expenses woulb be directly borne by the contractor to the supplying organizations.

Article 25 - Sanitation Service

Cleanliness must be always maintained within the main market and its dependences. The contractor must:

- sweep up and wash twice a day (before 12 hours in morning and before 17 hours in afternoon).

- put several iron barrels or wooden casks paints in dark color and closed with cover in fixed places to gather garbage convenient for the city garbage trucks to take them away everyday.

- violating this sanitation article, the contractor will be warned and penalized by a fine.

Article 26 - Materials and sanitation laborers

Sanitation materials, salary of the sanitation laborers will be supplied and borne by the contractor.

The contractor is responsible for the civilian attitude of those laborers.

Article 27 - Use of the installation

The contractor is authorized the use of the market and all internal equipment and has the duty of maintenance and careful preservation during the market taxes exploitation period.

Outside the market and around the market will be wakefully maintained.

Except the great maintenance operations concerning the foundation bases, partition walls and roofing, the contractor is responsible of miscellaneous repairs estimated under 20,000$00.

The agency related assigned by the City will make the list of materials and confirms the actual situation of the market before the presence of the contractor in order to entrust the latter with accepting the management of the market during the exploitation term.

Article 28 - Maintenance and repairs of the installation

All important maintenance and repairs consist of foundations, bases, market roofing, partition and wall estimated over 20,000$00 will be borne by the City if the damaged parts are not caused by the contractor or the laborers. On the contrary the contractor must pay those expenses.

The contractor has not intentionally made new construction, enlarged or ameliorated the current exploited installation if he has not obtained the previous authorization of the City.

All miscellaneous repairs and important ones caused by the contractor or the laborers would be carried out quickly and carefully. If those repairs are cluttered, the authority responsible will represent the City to oblige the contractor to repair the damage again within 24 hours.

If the contractor refuses, evidence of investigation will be established on the spot and the City will realize this work and the expenses of the latter will be paid by the contractor.

Article 29 - Turn back of the installation

When the exploitation period comes to an end, the contractor turns back the market to the City in the same situation than he has previously accepted it.

If there are miscellaneous damages, the contractor is obliged to repair them within 24 hours.

CHAPTER VI

General Dispositions

Article 30 - Cession of exploitation right

The contractor does not cede the exploitation right to another or sub-lease it under any form whatsoever, if he has not obtained the city concurrence and the competent agency approval.

Article 31 - Case the contractor is in bankruptcy or died.

In case the contractor is in bankruptcy or died, two persons who guarantee him are obliged to replace the contractor to execute the contract to the end of the latter if the heir does not accept to continue the market exploitation.

Article 32 - Bolt

If the contractor bolts, the two guarantee persons are jointly responsible and the City could authorize them to continue the exploitation of the market taxes after they have paid the lacking taxes and all fines if any.

Article 33 - Reduction

The government does not ensure the contractor about the profit or loss in his market taxes exploitation so his reduction petition, due to that, will be naturally rejected.

All irregular cases and case of absolute necessity influence to the market taxes exploitation according to the special character of each case. The government has the full right to reject or accept only to consider his reduction petition in a limited manner in order to protect the common interest.

The contractor could not allege a pretext of loos in the taxes collection to claim back the compensation of his losses.

Article 34 - Taxation

During the exploitation peiod of market taxes, the contractor has the duty of liquidating all taxations to be set up if any.

The license tax has to be paid before the formal market taxes exploitation at the same time with the change of temporary caution to the definitive one and the contractor has to present the receipt of tax payment in the City (Finance Office) in order to be authorized to exploit the market taxes.

Article 35 - Registration - Stamps - Copy of the contract file

After the contract file would be approved andnotified to the contractor for execution, the contractor has to register it and pay the legal stamps expenses.

Twelve copies of the whole documents, after the completion of the registration formality, have to be submitted in the City office within 20 days term from the notification date. The copies of this documents will be legalized by an administrative agency which certifies that they are true copies of the original contract and the city stamps will be sticked on those copies.

Article 36 - Penalty

Except the penalties item above specified, all violations to other dispositions of the conditions of contract will be fined 450$00 each time. If there are repititions of the same fault, the contractor will be fined to three times of the first penalty. In spite of that, the total amount of the fine in all cases of violation could be fixed in maximum to 7,500$00. Over this limit the contract would be cancelled.

Article 37 - Confiscation of the deposit - compensation of the damage

In all cases the contract has been cancelled because of contravention, the deposit will be confiscated. The contractor and his two guarantors are jointly compensating to the City about the remained monthly taxes up to the end of the contract. The minimum compensation will be determined with the amount of monthly collection taxes.

In addition the contractor will be eliminated from all official biddings in a fixed term.

Article 38 - Fixation of residence

The contractor has to notify to the government his fixed residence to notify the instructions.

If he does not live in the above mentioned residence the contractor has to delegate his authority to a representative living in Dalat to replace him in the transactions and to bear full responsibility for this person.

In case his representative was absent without report or making known the person who replaces hin temporarily, all orders concerning the contractor will be posted in the market or in the local national police. This postage will replace the official notification of all instructions.

Article 39 - Litigations

The contractor pledges to have read, understood and strictly executed all dispositions specified in this conditions of contract.

In the implementation of the above mentioned idspositions, the litigations, if any:

- between the contractor and private persons will be judged by the City or a judicial agency, according to the character of the litigation;

- between the contractor and the city will be judged by the Administrative Tribunal.

Dalat, November 10, 1967

Mayor

NGUYEN THI HAU

#2790-UBHP/NSNV/CT/2C

Approved:

Saigon; November 11, 1967
Budget and Foreign Aid
General Director Luu Van Tinh

Republic of Vietnam
Administrative Office
Dalat City

MARKET TAXES TARIFF

Applied from 1-1-1968 to 31-12-1968

I. Dalat Market

Marchandises Enumeration	Taxation Base	Daily Taxes
A. Market inside		
. Butcher	Each butcher	$18.00
. Stand 2m x 2m (cloth merchand, haberdashery etc.)	"	$20.00
. Stand 1m50 x 2m (cloth, haberdashery etc.)	"	$12.00
. Stand 1m x 1m40 Dry food, fruits, flowers, vegetables, baskets, bamboo baskets, poultry, conic hats, wooden shoes, incenses, lamps, restaurants, refreshments, summer fishes)	"	$10.00
Merchant of shrimps, and fishes	"	$20.00
Staircase merchandises	"	$35.00
Meat of wild beasts	Each beast	$180.00
"	Each half of beast	$60.00
. Miscellaneous peddlars of all categories	Each charge	$3.00
"	Each basket	$2.00
. Sweet soup, chinese soup	Each chariot, charge	$18.00
B. Market Outside		
. Wooden trees sold on vehicles	Each vehicle	$10.00
. Merchandises in hall, fixed stands	Each stand	$20.00
"	Each square meter of land	$5.00
. Whole sale (local merchandises or products of all kinds except turnips transported by vehicles):		
- Coffee	Each kilo	$1.00
- Black beans	"	$1.00
- Green beans	"	$2.00
- Cigarettes	"	$0.50
- Quinquina	"	$0.30
- Foreign fruits	Each kilogram	$2.00
- Local fruits	"	$0.20
. Other vegetables such as calabash, gourds, aubergine, variety of gourds, potatoes, tubers	Each basket or 40Kg, or 20Kg	$8.00 $4.00
. Flowers	by ten (10)	$2.00

Merchandises Enumeration	Taxation Base	Daily Taxes
. All kinds of cereals and grains (except paddy, rice and sticky rice)	Each kg	$0.20
. All fishes, shrimps, small shrimps	Each cask or basket of about 40Kg	$8.00
	each cask, basket 20Kg	$4.00
. Fishes heated by steam	each basket	$2.00
. Resin and all other forest products	Each Kg	$0.20
. Charcoal, firewood, pine, oil	Each Kg	$0.05
. Vietnamese or montaineer materials	Each meter	$0.05
. Sand	Each cubic meter	$4.00
. Broken stone	"	$10.00
. Kaolin, soil for porcelain fabrication	Each Kg	$0.50
. Mats	Each tens (10)	$8.00
. Animal leather	Each Kg	$0.40
. Bones, tools, horn, horns of a deer, toenails claws of animals	Each kg	$0.40
C. Animals on sale		
(without discrimination of the country)		
. Buffaloes, oxen, horses	Each animal	$45.00
. Pig, goat, sheep	"	$28.00
. Small pig (from 1 to 5 kg)	"	$10.00
. Poultry	"	$2.00
D. Manufactured products of all kinds from all localities to Dalat (detail or wholesale)	Each deliveryvan	$230.00

Remarks:

1. All stands with door serving as tailor room or merchandises store, opened or not opened have to pay tax like fixed stands for sale.

2. All couple rooms (2 rooms connected), if the partition wall is removed to make 1 room were obliged to pay market taxes as they occupied 2 rooms.

3. All other merchandises not mentioned on taxes tariffs, have to pay 4% of market taxes according to the merchandise value.

4. If the collecting tax is over the tax tariff, or if the contractor violated all dispositions of the contract the contractor will be fined and according to each case the contract could be annuled the caution money could be confiscated, the contractor could compensate to the City and bear all other penalties fixed in the contract.

5. The seller refuses to pay the tax, cannot pay entirely the tax amount, or commit a tax evasion or cheat it under any form whatsoever, will be fined to the double of the tax amount.

6. For the natural market beginning from 17 hours, the contractor has the right to collect in plus the half of the daily tax (½) tariff.

7. The tax tariff during the days before Tet would be collected as usually.

8. All market sessions on early lumar year (1, 2, 3 of framary) the traders are exempted of the market taxes.

II. Sanitation Area in the Market

(Tax tariff is applied from 1-1-1968 to 12-31-1968)

Room 1st class	$2.00
Room 2nd class	$1.00

Remarks:

1. The above tax tariff is distributed to each agent for each use

2. The contractor has to supply towels, toilet-paper, soap and all necessary desimputing instruments

3. The agent which uses as well as the contractor are responsible to keep in cleaness the market to preserve the public sanitation.

Dalat November 10, 1967

Mayor NGUYEN THI HAU

Republic of Vietnam
Administrative Office
Dalat City

MARKET VEGETABLES TAXES TARIFF

(In application from 1-1-1968 to 12-31-1968)

Vegetables wholesale trading	Taxation base	Tax tariff
Truck tonnage		
- 7 tons fully loaded:	Estimated 6 tons each truck (06)	$1,800
- 6 tons fully loaded:	Estimated 5 tons each truck (05)	1,500
- 5 tons fully loaded:	Estimated 5 tons each truck (05)	1,500
From 5 tons and under not fully loaded:	Each kg of vegetables:	$0.30

Remarks:

1. Vehicle tonnage applied with green card

2. If the collected taxes are over these tariff, or all violations to the dispositions concerning the contracting of vegetable taxes, according to each case, the contractor will penalized, or his contract will be cancelled, his caution money will be confiscated, compensation to the city prejudices and other punishments could be applied;

3. The contractor has not been authorized to collect vegetables taxes:

- In the case the vegetables are not yet cut down or cut down and pilled in heap, but not yet loaded in trucked to be transported to the consumer;

- In case the vegetables are transported to the consumer, but not crossing over the market taxes exploitation area.

4. All traders, transportation cars porprietors acting as mediators or all other middle-men directly related to the vegetables trading by transport cars are responsible to pay market taxes. If they refuse to pay them or inflagrante delicto of transportation trading commodities in the sphere of taxes collection and they commit a tax evasion will be fined to the double of the collected taxes.

Dalat November 10, 1967

Mayor
NGUYEN THI HAU

BIDDING PRICE ACCEPTANCE

I, the undersigned, Mrs. Ngo Thi Mang, identification card #1278 issued on May 16, 1961 in Dalat, presently living in No. 6 Phan Dinh Phung, Dalat.

After reading the conditions of contract and clearly understanding all specified dispositions, accept the bidding of Dalat market taxes, defined in the Article 1 of the conditions of contract, during a term of 1 year (from January 1 to December 31, 1968) with the basic price of the conditions of contract = 6,090,000$00.

Ask an increasing of thirty eight percent (38%)

Making up the real bidding price for 1 year to eight million four hundred four thousand and two hundred VN piasters even number (8,404,200$)

I pledge to pay the City exactly on the fixed term, to bear and liquidate on the right dates all taxes as well as absolutely obey to all general dispositions concerning the market taxes bidding.

Dalat, December 7, 1967

Reading and accepting

NGO THI MANG

#3117-PTT/NSNV/CT

Approved:

Saigon, December 19, 1967
For delegation of the Prime Minister
Budget and Foreign Aid General Director
Luu Van Tinh

MINUTES OF PUBLIC BIDDING
on December 7, 1967

I. Headline - PUBLIC BIDDING about the exploitation of Dalat market taxes, fiscal year 1968.

II. Reference: Conditions of contract approved #2780-UBHP/NSNV/CT/2C of November 11, 1967;

Bidding announcement #855-TC/KET/TV of 11-17-1967 of Dalat City Office broadcasting on Saigon and Dalat Stations, posting at the City Office and all city and province offices, all services, offices and city sectors depending on Dalat City from 11-17-1967 to 12-07-1967.

III. Date and Place of the Commission: December seven, one thousand nine hundred sixty seven (12-07-1967) at Dalat City Office.

IV. Composition of the Commission:

- Mr. Tran Huu Khoi, Acting Mayor	Chairman
- Nguyen Huu Duong, Nguyen Van Vo Councilors	Members
- Nguyen Ghoe of City Council Phung Treasury Service Chief	Member
- Le Van My representative of National Police Service	Member
- Nguyen Quang Minh, representative of Taxation Service	Member
- Trinh Minh Dien, representative of Public Works Service	Member
- Nguyen Van Huyen, Market Administration Board Chairman	Member
- Pham Chanh Ky, Finance Office Chief	Member
- Nguyen Van Chue	Secretary

V. Commission operations:

The chairman proclaim the openning of the meeting at 15 hour and successively discuss and decide the following dispositions:

1. There are no selection of bidders provided that the participants to the bidding have legal records;

2. All property certificates issued by the administrative districts authorize the participation to the bidding, but the persons concerned have to show with the documents delivered by the Province office if they win the bidding.

3. The City Office will please to the provinces offices where are living the bidder and two guarantee persons to get priority on their properties during 1968;

4. Authorize the bidders to submit their envelops and 5 persons participanting to the bidding;

5. Secret meeting to examine all documents and as follows is the result:

   The bidders having formal records: Mr. Cao Chay, Ho Van Tho, Mrs. Diep Thi Thai, Mrs. Ngo Thi Mang.

   The bidder the record of which is not legal : Mrs Nguyen Minh Hue

6. Public Meeting:

   a) Turn back the sealed envelop and all the record of bidding of Mrs. Nguyen Min Hur to the latter and theChairman made known that this record is removed for the following reasons:

   - the property certificate is issued by the village;
   - having no judicial record of punishment;
   - the resource of the bidder is estimated only to 1,500,000$00.

   b) Control the envelops containing the petitions of bidding price: The commission confirms that only the envelop of Mrs. Ngo Thi Mang. As for Mr. Ho Van Tho, Mr. Cao Chay and Mrs. Diep Thi Thai, they have not mentioned the bidding price in their application. The latter bidders request to go out of the room to write their petition with bidding price.

   Because of this irregular case, that is why after there are the complete four envelops, the commission asks Mrs. Ngo thi Mang if she would make some objection about the 3 bidders which present later their envelops?

   After a moment of deliberations, Mrs. Ngo Thi Mang consents to the opening of the envelops and makes any protests.

   c) The opening of the envelops containing the bidding petitions. The secretary of the commission opens successively the envelops and loudly reads the bidding prices as follows:

Mr. Cao Chay offers the price of	6,250,000$.00
Mr. Ho Van Tho	6,530.000$.00
Mrs. Diep Thi Thai	6,630.000$.00
Mrs. Ngo Thi Mang	8,404,200$.00

d) Proclaimation of temporary result: The Chairman proclaims Mrs. Ngo Thi Mang consent to bid with the price of 8,404,200$00, which is the high price and the commission recognizes temporarily that she wins the bid and becomes the official bidder when her record would be approved by the Budget and Foreign Aid General Directorate.

The commission is over at 1730 hours, according to the day, month, and year as above mentioned.

Approved:

#3117-PTT/NSNV/CT

Saigon, December 19, 1967

LUU VAN TINH

The following pages, excerpts from LRIP minutes, partially identify miscellaneous taxes currently being levied and collected for local budgets.

Reference, LRIP Committee
document #18A, 25 March 1970

ANNEX I

LIST OF MISCELLANEOUS TAXES AND FEES PRESENTLY COLLECTED FOR THE PROFIT OF VILLAGE BUDGETS

Order No.	Category of Taxes	Present Tariff	Tariff proposed by locality	Maximum tariff suggested by committee	Observations and suggestions
11	1. Assimilated direct taxes drink shops and restaurants display.				
	- Cafeteria	10$ for 1 table per month	30$	30$	
	- Restaurants	30$ for 1 table per month	50$	50$	
12	Garbages collected tax	From 60-600 for each trimester according to the category of house.		According to the Prefecture	Will use the prefectural tax as maximum tax.
13	Street lighting	2$ for 1 kilowatt	Maintained	2$/Kw	
14	Street tax:				
	Asphaltic street with light	8$ 1 meter each year	Increased 100%	Increased 100%	
	Asphaltic street without light	6$ 1 meter each year		Increased 100%	
	Lighted street	6$		Increased 100%	
	Macadamized street without light	3$		Increased 100%	
	Lauded road without light	2$		Increased 100%	
15	Public Tax:				
151	- Animals	40$ per year	200$	400$	
	- Horses	10$ per year	200$	400$	
	- Cows	10$ per year	200$	400$	
	- Buffaloes	10$ per year	200$	400$	
152	- Boats (tonnage from 2001 kg or more)	7$2 each tonnage 1 year		30$/tonnage per year.	
153	Vehicles:				
	- Two horses cart	40$ per year	100$	100$	
	- One horse cart	40$ per year	100$	100$	
	- pig	40$	100$	100$	
	- Big cow	20$	100$	100$	

Order No.	Category of Taxes	Present Tariff	Tariff proposed by locality	Maximum tariff suggested by committee	Observation and suggestions
	- Small cow	15$ per year	100$	100$	
	- Pedicab	30$	100$	100$	
	- Cycle-rickshare	-	-	100$	
	- Motorized bicycle	30$	200$	200$	
	- Motorized cycle	30$	200$	200$	
	- 3 wheels motorized cage	-	-	200$	
	- 3 wheels Lambretta	30$	200$	300$	
	2. Public domain occupation tax:				
21	Temporary occupation sidewalk tax:	50$ sq meter for trimester	Increased 300%	Increased 300%	
	- Restaurants, hotals, theaters, stands	20$/sqm per month 1$/sqm per day	Increased 300% "	Increased 300% "	
	- Miscellaneous occupation	1$/sqm per day	Increased 300%	Increased 300%	
	- Temporary occupation of river bank.	1$/sqm per day	"	"	
	- Permanent occupation	100$ per year	"	"	
22	Verandah and balcony tax	5$/sqm per year	"	"	
23	Tax of bus station:				
	bus location	120$ per month	Increased 200%	Increased 200%	
	Passenger car and location car	12$ per day	"	"	
	3 wheel lambretta	3$ per day	"	"	
24	Taxes on mooring of boats (from 650kg to 20 tons)	1$50 - 20$			The tariff listed on left side has only a guiding character. All places usually assimilate this category of taxes with market fees for biding.
25	Tax of temporary occupation land:				
	House	5$/sqm per year	Increased 300%	Increased 300%	
	Depot	7$/sqm per year	"	"	

Order No.	Category of Taxes	Present Tariff	Tariff proposed by locality	Maximum tariff suggested by committee	Observation and suggestions
26	Tax of advertisement collected per day:		Increased 100%		
	- banner under 5m2	40$		Increased 100%	The tax tariff listed on left side has only a guiding character. All places usually concentrate this category of this tax with market tax for bidding.
	- over 5m2 adding each square meter	10$		"	
	- banner carried by carrier	8$		"	
	- auto transporting commodities	60$		"	
	- Vehicle used for advertisement horse carriage	36$		"	
	- cyclo pedicap	12$		"	
	- bicycle	3$		"	
	Collected monthly:				There are many forms of advertisement. However all miscellaneous taxes listed on left side have a basic character. When established up the documents. We will base on this basic tariff to deduce all other points not yet recorded.
	- sign with neon light under 1m2	60$		"	
	over 1m2 paying in plus each square meter.	18$		"	
	- Collected in trimester:				
	sign from 2m2 and under	25$		"	
	over 2m2 each sign plad	10$		"	
	Advertisement board from 1m2	45$		"	
	Over 1m2 each sq/m in plus	20$		"	
	- Collected annually:				
	- banner hung on sidewalk per square meter and less.	120$		"	
	- Over 1sqm each square meter in plus.	60$		"	
	- Banner designed on wall 4 sqm and less	360$		"	
	Over 4 sqm each square meter	90$		"	
	- Tax of gasoline station fixed gasoline station	200$ per year		Increased 300%	
	Gasoline cave under gas station	each sq/m each year 20$		"	
	Mobile gaz or fuel station	120$ per year		"	

Order No.	Category of Taxes	Present Tariff	Tariff proposed by locality	Maximum tariff suggested by committee	Observation and suggestions
31	3. All other categories of tax:				
	Show tax:				
	Theater (show) not permanent				
	each day	120$		Increased 50%	
	theater (permane show) 1 month	1,800$		"	
	Movie not permanent 1 day	150$		"	
	Movie permanent 1 month	2,700$		"	
	Tax on firms over times beyond the time of law:				
32	each night	150$		Increased 400%	All localities with applied this tariff when curfew is cancelled.
	each month	1500$		"	
33	Tax on table tennis, billard table	150$ each table 1 month	Increased 100%		Can be collected by trimester to economic personnel.
	4. Collection amount having administrative character.				
41	Tax of construction		Maintained	Increased 50$	
	- with heavy materials	6$ the square meter			
	- brick house	4$		"	
	- with light materials	2$		"	
	- Reconstruction	1/3 of this tariff		"	
	- Regularization	Tax increased 10 times		"	
	-				
42	Fee to plant stakes and alignment	36$ 1m	200$	Increased 200$	Aiming at construction infringing sheet limits.
43	Tax of issuance or legalization of certificates.				
	- On civil status	30$ 1 copy	Maintained	Maintained	According to MOI arrete #27/ND/BNV dated on 12/15/67 of MOI. The tariff is still suitable
	- public attestation	30$			
	- private attestation	40$			

44	Tax of vehicles control - Delivery 3 cycles - cycle rickshaw	 60$/trimester 60$/trimester	 Increased 200% "	 Increased 200% "	
45	Fines	from 60-600 according police regulations.		Maintained	SL-013/67 of 8/1/67 actually applying the tariff still applicable.
46	Tax of authentication of property and real estate transferred.	1% on price estimated of property and real estate.	Maintained	"	Arrete #27-ND/BNV on 1/8/70 the tariff is still applicable.
47	Pounding fee-animals - vehicles - animals	 10$/1 animal	 100$ 1 animal	 100$ 100$	

ALL CATEGORIES OF MISCELLANEOUS TAXES AND FEES PROPOSED BY LOCALITIES TO BE COLLECTED IN PLUS TO COMMUNAL BUDGET

Provinces	Category of positions	Tariff	Tariffs proposed by committee	Observations
Phong Dinh	Out board motor plough machine tax on paddy exported Exported tax of fish from village.	20$ per horse power per year 30$ per horse power per year 1$ each bundle of paddy	Increased 100% Increased 100% Increased 5$/1kg	The tax on paddy exported from Phong Dinh is actually semi officially collected by Phong Dinh province.
Dinh Tuong	Circulation of motorized bicycles. Breeding of chinese ducks - Over 50 ducks - Over 100 ducks and each time adding in plus 50 ducks.	200$ per year 100$ per year 100$ per year	Maintained " "	All those categories of tax, if being approved to be collected, will increase local resources in great substance.

TAB VII

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VII. SUBSIDIES

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COMMENTS ON SUBSIDIES TO LOCAL BUDGETS

The extent of central government subsidy of local budgets is presented in sufficient detail in the Preface of this booklet to give the reader a feeling for the magnitude of the problem.

Province and city budgets are not subsidized on any known formula basis; but are, in effect, given the same amount each year except as swollen by inflation or some exceptional assistance to a given province on a one-time grant.

Village budgets prior to 1969 were granted subsidies on a "flat rate" basis over a particular amount generated and collected locally. This practice all but destroyed the incentive for villages to collect more than absolutely necessary. However, in March 1969 a more equitable plan was devised which is still in effect and printed in its entirely as section VII-B, following.

Although much still remains to be done in the area of subsidies as security and economic circumstances continue to improve; in the meantime, most GVN officials in the field of finance are relatively comfortable with the present plan.

Saigon, 10 March 1969
#1706 BNV/NSKT/38

TO : All Province Chiefs

FROM : The Minister for Interior

SUBJECT: National Budget Subsidy to Village, Budget for Village/ Hamlet Officials' Allowances.

With reference to circular #1880/DUHC/NSKT/15 dated 4/20/67 from the former S.C.A.

- Circular #6521/BNV/NSKT/38 dated 12-23-68 from the MOI.

- After the application of circular #1880/DUHC/NSKT/15 of 4/20/67 governing the fixation of National Budget Subsidy to village budget at the rate of 1/3, 2/3 and 3/3 for the ordinary pay and allowances of village/hamlet officials, the MOI has noticed the following defects in such subsidy method:

  1. A large number of villages can annually collect 500,000; 1,000,000 or 1,500,000$ for village budget, but they put a restraint on their collection with the purpose of getting a complete subsidy from the National Budget. This fact had made villages fail in their collection.

  2. Villages which have budget over 1,000,000$ or 1,500,000$ (little subsidized or non-subsidized) must bear the ordinary pay and allowances of a large number of local officials. In case of deficit, village cannot realize any development.

  3. This subsidy method cannot represent the equity in the administrative infrastructure support policy of the government.

To remedy the above mentioned defects, the MOI has resolved to modify the national budget subsidy granted to village budget with the following criteria:

I. <u>Allowances and Ordinary Pay of Village/Hamlet Officials</u>:

A. <u>Basis of Subsidy</u>

On and after April 1969, villages with budget from 200,000$ down will be granted full subsidy to cover village/hamlet officials' allowances; village will take its total receipts to pay operating expenditures.

For those villages having budgets over 200,000$VN, half of the excess amount will be used to pay village/hamlet officials' allowances, and the National Budget will provide the balance.

Example: Village budget 1969 980,000$
Total allowance for 1 year 1,165,000$

Village contribution: $\frac{980,000\$ - 200,000}{2} = 390,000\$$

National Budget subsidy: 1,165,000$ - 390,000$ = 775,000$

According to the abovementioned formula, the National Budget will suspend subsidy of any village which has budget equal to the double of total amount of its officials' pay plus 200,000$. Consequently, if the annual total allowance is 1,165,000$ and the total budget estimate is (1,165,000$ x 2) + 200,000$ = 2,530,000$, village will bear expenditures for allowances for its officials.

B. Method of Working Out Subsidy for the Setting Up of Allocation of Funds

According to the above formula, only villages which have no budget or have budget from 200,000$ down do not have to contribute to their officials' pay. This expenditure will be subsidized by the National Budget.

Villages which have budget over 200,000$ have to pay their officials.

Following are samples for the detailed account of quarter subsidy proposal:

	Name of Village	Village Budget 1969	Total Amt. of Pay V/H Officials	Annual Contribution of Village	Annual Subsidy From Nat'l Budget	Allocation of Funds Proposed For 2nd Qtr. 1969
1	Village A	150,000	840,000	None	840,000	210,000
2	Village B	2,000,000	1,300,000	900,000	400,000	100,000
3	Village C	3,000,000	1,400,000	1,400,000	None	None

Footnotes: Column 5 = $\frac{\text{Column 3} - 200,000\$}{2}$

Column 6 = Column 4 - Column 5

Column 7 = $\frac{\text{Column 6}}{4}$ (in round figures to facilitate the allocation)

The sum total of officials' pay mentioned in column 4 are calculated on the existing staff and proposed for the allocation of funds.

C. Procedures Governing Payment for Allowances and Slaries

Subsidy of National Budget will be borned by the MOI account. Each quarter, the MOI will allocate funds on basis of the proposal of province as described in paragraph B.

Barring villages having no budget or having budget under 200,000$ are subsidized in full by the National Budget for the payment of officials' allowances, and villages having budgets equal to or more than double of officials' allowances + 200,000$ achieve self-sufficiency in this expenditure, the majority of villages are subsidized by the National Budget to pay a part of their officials' allowances and the other part is borned by the village budget.

Despite the fact that the allowances are paid from two different budgets, it is proper to have only one paymaster. Allowances are to be paid in full once every month, instead of being paid one part by the Secretary Chief (Village budget). This Ministry requests your province to designate Secretary Chiefs as paymasters (part of National Budget). For those villages that lack transportation facilities, the provinces and districts should positively assist them, so that the payments of allowances to village/hamlet officials can be made regularly.

Evidently, in villages where the officials' allowances are subsidized in full by the National Budget, the Secretary Chiefs are also designated as paymasters. This circular modifies the Circular #6521/BNV/NSKT/38 dated 23/12/1968 with respect to the procedure for payment of village/hamlet officials' allowances.

D. Method of Distribution of Proportional Payment of Allowances Between Village Budget and National Budget

The distribution of allowance payment of each budget to each recipient official is somewhat difficult, because it is conditional upon the budget of each village.

To make it somewhat simplified, you are requested to equally apportion the contribution of village budget to the Village Council members in the Standing Committee, (concerning special allowances), officials of VAC and Hamlet Board of Management (see sample in form 1a enclosed).

As for meeting attendance allowances of Village Council members, including members in the Standing Committee, you are requested to pay them by the National Budget subsidy. This fact has a mere purpose of simplifying the payment procedure (see sample 1b enclosed). For self-supporting villages, the officials' allowances (including Village Council members' meeting attendance allowances) are provided by the village budget.

II. Death Allowances for Village/Hamlet Officials:

Previously, death allowances of village/hamlet officials which were paid in accordance with ratio fixed in circular #1880/DUHC/NSKT/15 are now modified as follows:

a. Villages having budget able to pay their officials' allowances in full will bear all death allowances.

b. Villages fully or partly subsidized for the payment of officials will be also subsidized for the payment of death allowances in full.

That is a further sacrifice of the National Budget for local budget in this stage.

III. Office Materials

As for office materials, the MOI will also continue to support villages without budget or with budget under 100,000$ as fixed in circular #1880/DUHC/NSKT/15 dated 4/20/67 from the former SCA.

*
* *

With the above method of subsidy the MOI hopes:

- To realize the quity in the support of local government;

- Villages will make an all-out effort to increase their collections in order to achieve self-sufficiency and develop village/hamlets.

MOI requests Provinces to positively conduct districts and villages to perform the above procedure, and put down the study of this circular on the village/hamlet training program.

This circular is effective on April 1, 1969

GEN. TRAN THIEN KHIEM

Province.....
District.....
Village.....

1a Model
Village Budget FY 69
Nat'l Budget FY 69
Section 9
Chapter 214
Item 5

CALCULATED COMPENSATIONS AND NAME LIST OF STANDING COMMITTEE PERSONNEL/VILLAGE COUNCIL AND VILLAGE/HAMLET ADMINISTRATIVE PERSONNEL - VILLAGE.....DISTRICT
Month.....Year 196.....
Village Budget Fiscal Year 1969: $980,000

Part of V.B. contributing to officials compensations payment in one month

$$\frac{\$980,000 - 200,000}{2 \times 12} = \$32,500$$

Order No.	Full name	Positions	Decision of appointment	Basic allowance	Temporary increase	Allowance for rice	Take home pay	Share of village budget	Share of National Budget	Minus Stamp fees	Signatures
	A. Standing Committee/Village Council										
1	Nguyen Van A	Chairman/ village Council		3,100	930	None	4,030	1,250	2,780		
2	Do Van B	Deputy Chairman		2,000	600	None	260	1,250	1,350		
3	Phan Huu C	Secretary Chief		1,700	510	None	2,210	1,250	960		
	B. V.A.C.										
4	Nguyen Ngoc D	Chairman/ V.A.C.		3,100	930	200	4,230	1,250	2,980		
5	Tran Ngoc E	Deputy Chairman		2,800	840	200	3,840	1,250	2,590		
6	Pham Van F	Commissioner for Security		2,500	750	200	3,450	1,250	2,200		

Order No.	Full Name	Positions	Decision of appointment	Basic allowance	Temporary increase	Allowance for rice	Take home pay	Share of Village Budget	Share of National Budget	Minus Stamp Fees	Signatures
	C. Hamlet Management Board										
7	Tran Huu G	Hamlet Chief		2,500							
			TOTAL					$32,500			

Made up this recapitulating list with the amount of.....
Share of Binh Duc Village.....
Share of National Budget.....

Day.....Month.....Year.....

Deputy Chairman

Chairman

Certified True
Secretary Chief concurrently pay master
Controlled and certified accurate

.....Day.....Month.....Year

District Chief

Approved
.....Day...Month...Year..
Province Chief

Foot Notes:

1. - Number of officials is standing committee/village Council: 3)
   - Number of V.A.C. officials " " " " 8) 26
   - Number of officials/Hamlet Management Board 15)

   Equally apportioned to each official: $\frac{\$32,500}{26}$ = $1,250

2. No stamp fees deducted for each budget has paid to each official not over $3,000

Province.....
District.....
Village.....

DETAILED STATEMENT OF MEETING ATTENDANCE
ALLOWANCES FOR VILLAGE COUNCIL MEMBERS. - VILLAGE...
DISTRICT.....on the Month of....196..

1b Model
Nat'l Budget FY 69
Section 9
Chapter 214
Item 05

Order No.	Full name	Position	Meeting attendance allowance		In cash amount	Signature
			Allowance for each day of meeting attendance.	Number of days of meeting attendance of a month.		

Made up this recapitulating list with the amount of.....

....Day.....Month.....Year....196...
V.A.C. Chairman

Certified true
Secretary Chief concurrently pas master

Controlled Accurate

.....Day....Month....Year.196...
District Chief

Deputy Chairman

Chairman

Approved:
Province Chief.