

Hanoi, January 15, 2022

DECREE
On registration fee

Pursuant to the Law on Organization of the Government dated June 19, 2015; Law on Amending and Supplementing a Number of Articles of the Law on Organization of the Government and the Law on Organization of Local Administration dated November 22, 2019;

Pursuant to the Law on Charges and Fees dated November 25, 2015;

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

At the proposal of the Minister of Finance;

The Government promulgates the Decree on registration fee.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Decree prescribes objects subject to registration fee, registration fee payers, bases for registration fee calculation, owing of and exemption from registration fee, and the declaration, remittance and management of registration fee.

Article 2. Subjects of application

1. Registration fee payers.
2. Tax agencies.
3. Other relevant agencies, organizations and individuals.

Article 3. Objects subject to registration fee

1. Houses and land.
2. Hunting rifles, guns used to exercise and play sports.
3. Ships under the law regulations on inland waterway navigation and maritime (hereinafter referred to as ships), including barges, motor boats, tug

ships, push ships, submarines, submersibles; except for floating storage and offloading units and mobile offshore units.

4. Boats, including yachts.

5. Aircraft.

6. Two-wheeled motorcycles, three-wheeled motorcycles, mopeds, and the like subject to registration and grant of number plates by competent state agencies (below collectively referred to as motorcycles).

7. Automobiles, trailers or semi-trailers pulled by automobiles and the like subject to registration and grant of number plates by competent state agencies.

8. Shells, complete frames, complete engines and block of properties specified in Clauses 3, 4, 5, 6 and 7 of this Article whose replacement is subject to registration.

The Ministry of Finance shall guide the implementation of this Article.

Article 4. Registration fee payers

Organizations and individuals having properties subject to registration fee specified in Article 3 of this Decree shall pay registration fee when registering their ownership or use rights with competent state agencies, except cases exempted from registration fee specified in Article 10 of this Decree.

Article 5. Application of treaties

When a treaty to which the Socialist Republic of Vietnam is a contracting party contains provisions different from those of this Decree, the provisions of such treaty shall prevail.

Chapter II

BASES FOR REGISTRATION FEE CALCULATION

Article 6. Bases for registration fee calculation

Bases for registration fee calculation include registration fee calculation price and registration fee rate (%).

Article 7. Registration fee calculation prices

1. Registration fee calculation prices for houses and land

a) Registration fee calculation prices for land are land prices prescribed in the land price tables promulgated by People's Committees of provinces and centrally run cities in accordance with the land law and applied at the time of declaration for registration fee payment.

In case of land leased by the State in the form of one-off rental payment for the entire lease term, if this land lease term is shorter than the lease term applicable to the similar land type prescribed in land price tables promulgated by People's Committees of provinces and centrally run cities, the land price for registration fee calculation in such land lease term shall be determined as follows:

$$\begin{array}{l} \text{Land price} \\ \text{for} \\ \text{registration} \\ \text{fee} \\ \text{calculation in} \\ \text{the land} \\ \text{lease term} \end{array} = \frac{\text{Land price in the} \\ \text{land price table}}{70 \text{ years}} \times \text{Land lease term}$$

b) Registration fee calculation prices for houses are prices promulgated by People's Committees of provinces and centrally run cities in accordance with the construction law at the time of declaration for registration fee payment.

c) Registration fee calculation prices for houses and land in certain special cases shall be as follows:

- The registration fee calculation price for state-owned houses sold to current tenants under the regulations on the sale of state-owned houses, including land attached is the actual selling price under the decision of the People's Committee of province or centrally run city.

- The registration fee calculation price for houses, land purchased through auction, bidding under the law on auction or bidding is the actual auction-winning price or bidding-winning price stated in the invoice or document in accordance with law regulations or the actual auction-winning price or bidding-winning price stated in the record of winning the auction or bidding or in the written approval of auction or bidding results (if any) issued by a competent state agency.

- The registration fee calculation price for multi-story houses occupied by more than one household, condominiums includes the allocated land value. The allocated land value shall be equal to land prices prescribed in the land price tables promulgated by People's Committees of provinces and centrally run cities multiplied by allocation coefficient. The allocation coefficient shall be determined in accordance with the Government's Decree No. 53/2011/ND-CP dated July 01, 2011 detailing and guiding the implementation of a number of articles of the Law on Non-Agricultural Land Use Tax and its replacing, amending and supplementing documents (if any).

d) In case the house or land price stated in a land use right transfer contract or house purchase and sale contract is higher than the price set by the People's Committee of province or centrally run city, the registration fee

calculation price for such house or land is the price stated in the contract.

2. 2. The registration fee calculation price for property being hunting rifles, guns used to exercise and play sports; ships, including barges, motor boats, tug ships, push ships, submarines, submersibles; boats, including yachts; and aircraft specified in Clauses 2, 3, 4 and 5, Article 3 of this Decree; hulls, complete frames, complete engines and blocks of property specified in Clauses 3, 4, 5, 6 and 7, Article 3 of this Decree; and trailers or semi-trailers pulled by automobiles, special-use automobiles or special-use motorcycles is the property transfer price in the market for each type of property.

The property transfer price in the market for each type of property shall be determined based on the following data:

- For a property item purchased and sold in the domestic market, the property transfer price is the price stated in the lawful sale invoice or document in accordance with law regulations on invoices, documents, inclusive of value-added tax (if any).

- For a domestically produced property item, the property transfer price is the price stated in the notice of the genuine manufacturer.

- For a property item produced or manufactured by themselves or by other under lease contracts, the property transfer price is the selling price of the property of the same type or equivalent, inclusive of excise tax (if any) and value-added tax (if any). For a property item produced or manufactured by themselves or by other under lease contracts without the selling price of the property of the same type or equivalent, the property transfer price is the price of finished products, plus (+) excise tax (if any), plus (+) value-added tax (if any).

- For imported property (including used property), the property transfer price is the import duty calculation value under the customs law, plus (+) import duty (if any), plus (+) excise tax (if any), plus (+) value-added tax (if any); or the price stated in the notice of the authorized importer on behalf of the foreign manufacturing and assembling enterprise. In case of import duty exemption under regulations, the registration fee calculation price is inclusive of exempt import duty.

- Registration fee calculation prices on the registration fee management application of tax agencies; the selling price of the property of the same type or equivalent, inclusive of excise tax (if any) and value-added tax (if any).

3. The registration fee calculation price for property being automobiles and the like (below collectively referred to as automobiles) and motorcycles specified in Clauses 6 and 7, Article 3 of this Decree (except trailers or semitrailers pulled by automobiles, special-use automobiles or special-use motorcycles) is the price stated in the decision on the table of registration fee

calculation prices promulgated by the Ministry of Finance.

a) The registration fee calculation prices in the table of registration fee calculation prices shall be determined on the principle of the compatibility with the property transfer price in the market at the time of formulation of the table of registration fee calculation prices.

The property transfer price in the market for each type of automobile or motorcycle (automobile, motorcycle type, for automobiles and motorcycles; manufacturing country, trade mark, authorized total load, for trucks; manufacturing country, trade mark, number of people allowed to carry including the driver, for passenger cars) shall be determined based on the data prescribed in Clause 2 of this Article.

b) For a new type of automobile or motorcycle which has not yet been included in the table of registration fee calculation prices at the time of submitting the declaration for registration fee payment, a tax agency shall decide on the registration fee calculation price for each new type of automobile or motorcycle (automobile, motorcycle type, for automobiles and motorcycles; manufacturing country, trade mark, authorized total load, for trucks; manufacturing country, trade mark, number of people allowed to carry including the driver, for passenger cars) based on the data prescribed in Clause 2 of this Article.

c) For a new type of automobile or motorcycle which has not yet been included in the table of registration fee calculation prices, or for an automobile or a motorcycle which has been included in the table of registration fee calculation prices, whose transfer price in the market goes up or down 5% or more against the registration fee calculation price in the table of registration fee calculation prices, a provincial-level Tax Department shall summarize and report such to the Ministry of Finance before the 5th of the last month of a quarter.

The Ministry of Finance shall promulgate a decision on the revised table of registration fee calculation prices before the 25th of the last month of a quarter in order to apply it from the first day of the subsequent quarter. A revised table of registration fee calculation prices shall be promulgated under the regulations on promulgation of tables of registration fee calculation prices prescribed at Point a of this Clause or based on the arithmetic mean of the registration fee calculation prices set by local tax agencies.

4. The registration fee calculation price for used property (except used houses, land; imported property; and property purchased in the form of handling property over which all-people ownership is established) is the residual value of the property after the duration for which the property has been used.

For a used automobile or motorcycle, the registration fee calculation price is the residual value of the new automobile or motorcycle stated in the table of

registration fee calculation prices (according to automobile, motorcycle type, for automobiles and motorcycles; manufacturing country, trade mark, authorized total load, for trucks; manufacturing country, trade mark, number of people allowed to carry including the driver, for passenger cars). For a new type of automobile or motorcycle which has not yet been included in the table of registration fee calculation prices, the registration fee calculation price of the used automobile or motorcycle is the residual value of the equivalent automobile type of which the registration fee calculation price is included in the table of registration fee calculation prices.

5. For property purchased on installment payment, the registration fee calculation price is the price of property paid at one time (without installment interest) which is determined under Clause 1, 2, 3 or 4 of this Article, inclusive of import duty (if any), excise tax (if any) and value-added tax (if any).

6. For property purchased in the form of handling property over which all-people ownership is established, the registration fee calculation price is the price stated in the property sale invoice in accordance with law regulations on management and use of public property.

The Ministry of Finance shall guide the implementation of this Article.

Article 8. Registration fee rates (%)

1. Land and houses: 0.5%.
2. Hunting rifles and guns used to exercise and play sports: 2%.
3. Ships, including badges, motor boats, tug ships, push ships, submarines, submersibles; boats, including yachts; aircraft: 1%.
4. Motorcycles: 2%.

Particularly:

a) Motorcycles of organizations and individuals in centrally run cities; provincial cities; and towns in which provincial-level People's Committees are headquartered: 5% for first-time payment of registration fee.

b) For payment of registration fee from the second time on: 1%. In case motorcycle owners declared and paid registration fee at 2% then transfer their motorcycles to organizations or individuals in localities defined at Point a of this Clause, registration fee shall be paid at 5%.

5. Automobiles, trailers or semi-trailers pulled by automobiles and the like: 2%.

Particularly:

a) The first-time registration fee rate for passenger cars with 9 or fewer seats (including pick-up cars) is 10%. When necessary to apply a higher fee rate to suit local practical conditions, People's Councils of provinces and centrally

run cities may decide to increase the registration fee rate by no more than 50% of the common rate prescribed at this Point.

b) For pick-up trucks with authorized total load of less than 950 kg and with 5 or fewer seats, and vans with authorized total load of under 950 kg, the first-time registration fee rate shall be equal to 60% of the first-time registration fee rate for passenger cars with 9 or fewer seats.

c) Battery electric cars:

Within 3 years from the effective date of this Decree: The first-time registration fee rate is 0%.

- Within the subsequent 2 years: The first-time registration fee rate shall be equal to 50% of the rate applicable to cars operated by gasoline or diesel with the same number of seats.

d) Types of automobiles specified at Points a, b and c of this Clause: From the second time on, the registration fee rate of 2% shall be applied uniformly nationwide.

Based on vehicle types recorded in the certificates of quality, technical safety and environmental protection granted by the Vietnam Register, tax agencies shall determine registration fee rates for automobiles, trailers or semi-trailers pulled by automobiles and the like as prescribed in this Clause.

6. For shells, complete frames, complete engines and block of properties specified in Clause 8, Article 3 of this Decree whose replacement is subject to registration, the applicable registration fee rates are those applied to corresponding properties.

7. For organizations or individuals that are exempt from or not liable to registration fee when registering ownership of automobiles and motorcycles for the first time, if they transfer them to other organizations or individuals or change the use purpose to another purpose not exempt from registration fee under regulations, they shall pay registration fee at the first-time registration fee rate for the residual use value of the property when registering ownership of automobiles and motorbikes.

8. Organizations or individuals that are transferred automobiles or motorcycles over which all-people ownership is established in accordance with law and of which the ownership has been registered shall pay registration fee at the rate applied from the second time on when registering the ownership of such automobiles or motorcycles.

Organizations or individuals that are transferred automobiles or motorcycles over which all-people ownership is established in accordance with law and no previous registration of ownership is made or for which there is no ground to determine the previous registration of ownership shall pay registration fee at the first-time registration fee rate when registering the

ownership of such automobiles of motorcycles.

The maximum registration fee rate for properties specified in this Article, excluding passenger cars of 9 or fewer seats, aircraft and yachts, is VND 500 million/property/time of registration.

The Ministry of Finance shall guide the implementation of this Article.

CHAPTER III

OWING OF AND EXEMPTION FROM REGISTRATION FEE

Article 9. Owing of registration fee

1. Objects for which owing of registration fee is allowed include land and houses attached to land of households or individuals entitled to owe land use levy under the law on collection of land use levy. When paying owed registration fee, households and individuals shall pay registration fee amounts calculated based on the housing and land prices prescribed by People's Committees of provinces and centrally run cities and applied at the time of making declaration for registration fee payment.

2. When transferring, swapping or donating house ownership or land use rights to others (except donation of houses and land between subjects specified in Clause 10, Article 10 of this Decree), households or individuals entitled to owe registration fee specified in Clause 1 of this Article shall fully pay their owed registration fee amounts before making such transfer, swap or donation.

3. Procedures for owing registration fee

a) Households or individuals entitled to owe registration fee for houses or land specified in Clause 1 of this Article shall make declaration for registration fee payment and submit dossiers in accordance with law regulations on tax administration.

b) Agencies competent to certificates of land use rights and ownership of houses and other land-attached assets shall check the dossiers and, if ascertaining that the applicants are entitled to owe registration fee for houses or land under Clause 1 of this Article, write the phrase "Registration fee owed" in certificates of land use rights and ownership of houses and other land-attached assets before handing such certificates to house owners or land users;

c) When receiving dossiers of request for transfer, swap or donation of house ownership or land use rights from households or individuals that still owe registration fee, the agency competent to grant certificates of land use rights and ownership of houses and other land-attached assets shall forward such dossiers together with a "sheet on cadastral information for performance of financial obligations" to the tax agency for calculating and notifying the owed

registration fee amounts to such households or individuals. These households or individuals shall fully pay the owed registration fee amounts before carrying out transfer, swap or donation procedures.

Article 10. Exemption from registration fee

1. Houses and land being offices of foreign diplomatic missions, consulates, or representative offices of international organizations within the United Nations system and houses of heads of foreign diplomatic missions, consulates or representative offices of international organizations within the United Nations system in Vietnam.

2. Properties (excluding houses and land) of the following foreign organizations and individuals:

a) Diplomatic missions, consulates, and representative offices of international organizations within the United Nations system.

b) Diplomats, consuls, administrative and technical staffs of diplomatic missions and consulates, members of representative offices of international organizations within the United Nations system and their family members who are not Vietnamese citizens or do not permanently reside in Vietnam and have diplomatic or official identity cards granted by the Vietnamese Ministry of Foreign Affairs.

c) Foreign organizations and individuals other than those specified at Points a and b of this Clause who are exempted from or not liable to pay registration fee under international commitments to which the Socialist Republic of Vietnam is a contracting party.

3. Land allocated or leased by the State in the form of one-off rental payment for the entire lease term for use for the following purposes:

a) Public purposes as defined by the land law.

b) Mineral exploration and exploitation; scientific research under licenses or certificates granted by competent state agencies.

c) Construction of infrastructure facilities (on land within or outside industrial parks or export processing zones), or construction of houses for transfer, including cases in which organizations or individuals that are transferred infrastructure facilities for further construction or for construction of houses for transfer. For these cases, when registering the ownership or use rights for lease or use by themselves, registration fee shall be paid.

4. Land allocated, leased or recognized by the State for agricultural and forestry production, aquaculture and salt making.

5. Agricultural land of which the use rights are swapped among households and individuals in a commune, ward or township to facilitate agricultural production in accordance with the Land Law.

6. Agricultural land areas reclaimed by households and individuals in conformity with land use master plans approved by competent state agencies, which are dispute-free and have certificates of land use rights granted by competent state agencies.

7. Land rented from the State in the form of annual payment of land rentals or from organizations or individuals that have lawful land use rights.

8. Houses and land used for community purposes of religious or belief organizations recognized or licensed for operation by the State.

9. Land used for cemeteries and graveyards.

10. Houses and land inherited or donated between spouses; between natural parent and natural child; adoptive parent and adopted child; parent-in-law and daughter-in-law or son-in-law; paternal grandparent and grandchild; maternal grandparent and grandchild or between siblings, for which certificates of land use rights and ownership of houses and other land-attached assets are granted by competent state agencies.

11. Houses created by households and individuals in the form of development of individual houses in accordance with the Housing Law.

12. Assets under financial lease whose ownership is transferred to the lessees upon expiration of the lease terms through transfer or sale, for which the lessees are not required to pay registration fee; in case a financial lease company purchases assets from a unit which has paid registration fee then leases such assets to such unit, the financial lease company is not required to pay registration fee.

13. Houses, land, special properties, special-use properties and properties used for specialized management work serving national defense and security.

14. Houses and land being public properties which are used as head offices of state agencies, units of the people's armed forces, public non-business units, political organizations, socio-political organizations, socio-political-professional organizations, social organizations or socio-professional organizations.

15. Houses and land being compensations or resettlement land (including houses and land purchased with compensation money) in case the State recovers houses and land in accordance with law.

The registration fee exemption specified in this Clause shall apply to subjects whose houses and land are recovered.

16. Properties of organizations and individuals for which ownership and use rights certificates have been granted and which are now re-registered, may be exempted from registration fee in the following cases:

a) Properties with ownership or use rights certificates granted by

competent agencies of the State of the Democratic Republic of Vietnam, the Provisional Revolutionary Government of the Republic of South Vietnam or the State of the Socialist Republic of Vietnam or competent agencies of the former regime, which are now renewed without changing their owners.

b) Property of state enterprises or public non-business units equitized into joint-stock companies or otherwise reorganized in accordance with law.

c) Property with common ownership or use rights certificates granted to households or household members which is now divided among household members and are re-registered in accordance with law regulations; property under integrated common ownership after marriage; property divided between husband and wife under a court's legally effective judgment or decision.

d) Property of organizations or individuals for which certificates of ownership and use rights have been granted and which is now re-registered because such certificates are lost, torn out, smeared, blurred or damaged. In such case, organizations or individuals must not make declaration and carry out procedures for registration fee payment exemption when being granted the certificates of ownership and use rights by a competent state agency.

dd) For cases of re-grant of certificates of land use rights in which the land area increases while its boundaries remain unchanged, registration fee shall be exempted for the increased land area.

e) Organization and individuals that are allocated land by the State and have been granted certificates of land use rights that are now required to rent land and pay one-off land rentals in accordance with the Land Law from the effective date of this Decree.

g) Land use rights re-registered upon change of the land use purpose under the State's permission without changing the person having the land use rights and not being liable to land use levy in accordance with the law on the collection of land use levy.

17. Properties of organizations or individuals for which registration fee has been paid (except cases eligible for registration fee exemption) and which are then transferred to other organizations or individuals shall be exempted from registration fee upon ownership or use right registration in the following cases:

a) Organizations, individuals or members of cooperatives contribute their properties as capital to enterprises, credit institutions or cooperatives; enterprises, credit institutions or cooperatives dissolve or divide or withdraw properties for their member organizations and individuals that have contributed such properties as capital.

b) Properties of enterprises which are internally transferred, or properties of administrative non-business agencies or units which are internally transferred under decisions of competent authorities.

18. Properties of organizations or individuals for which registration fee has been paid and which are divided or contributed due to the division, splitting, consolidation, merger or renaming of organizations under decisions of competent agencies.

19. Properties of organizations or individuals for which registration fee has been paid and which are brought to localities where they are used without changing their owners.

20. Houses of gratitude, houses of great unity, houses received as humanitarian aid, including land attached thereto, which are registered for ownership or under the names of house recipients.

21. Fire-engines, ambulances, X-ray automobiles, salvage cars (including lorries and trucks vehicles); garbage trucks, water trucks, street-cleaning vehicles, road sweepers, dumpers and dust cleaners, septic trucks; and special-use automobiles or motorcycles used exclusively for invalids, diseased soldiers or people with disabilities registered for ownership under the names of such invalids, diseased soldiers or people with disabilities.

22. Aircraft used for commercial cargo and passenger transportation.

23. Fishing ships (including capture ships and supporting capture ships); shells, complete frames, complete engines and blocks of fishing ships that are replaced and required to be re-registered with a competent state agency.

24. Shells, complete frames, complete engines and blocks of properties specified in Clause 8, Article 3 of this Decree, which are replaced and required to be re-registered during the warranty period.

25. Workshops of production establishments; warehouses, refectories and parking lots of production and business establishments. Workshops specified in this Clause shall be determined under the law on classification of construction works.

26. Houses and residential land of poor households; houses and residential land of ethnic minority people in communes, wards and townships in difficulty-hit regions and the Central Highlands; houses and residential land of households and individuals in communes covered by the program on socio-economic development in special difficulty-hit, mountainous, deep-lying and remote communes.

27. Ships and boats without motor and with a gross tonnage of up to 15 tons; ships and boats with motor and total main engine capacity of up to 15 horse power; ships and boats with a carrying capacity of up to 12 passengers; high-speed ships used for passenger transportation, garbage collection ships, ships and boats used for container transportation.

The above-mentioned means of transport are determined in accordance with law regulations on inland waterway navigation and its guiding documents

(including corresponding shells, complete frames, complete engines and blocks of properties that are replaced in such types of vehicles).

28. Houses and land of socialized establishments operating in the fields of education and training, vocational training; health; culture; physical training and sports; and environment, which register land use rights or house ownership to serve these activities.

29. Houses and land of non-public establishments which register land use rights or house ownership to serve activities in the fields of education and training; health; culture; physical training and sports; science and technology; environment; social issues; population, family and child protection and care in accordance with law regulations, except the cases specified in Clause 28 of this Article.

30. Houses and land of science and technology enterprises which register land use rights or house ownership in accordance with law.

31. Public transit buses using clean energy.

The Ministry of Finance shall guide the implementation of this Article.

Chapter IV

PROVISIONS ON DECLARATION, REMITTANCE AND MANAGEMENT OF REGISTRATION FEE

Article 11. Declaration and remittance of registration fee

1. When registering their ownership or use rights with competent state agencies, organizations and individuals shall make declaration for registration fee payment and pay the registration fee in accordance with law regulations on tax administration.

2. The General Department of Taxation shall digitally sign electronic data on registration fee payment via the State Treasury, commercial banks or intermediary payment service-providing organizations and post such data on the National Public Service Portal. Such data may be used instead of paper documents for traffic police agencies, natural resources and environment agencies and other competent state agencies that have connected with the National Public Service Portal to access and exploit for handling administrative procedures related to registration of property ownership or use rights.

Article 12. Management of registration fee

Registration fee-collecting agencies shall remit 100% of collected fee amounts into the state budget in accordance with law.

Chapter V

ORGANIZATION OF IMPLEMENTATION

Article 13. Implementation responsibility

1. The Ministry of Finance shall:

a) Formulate and issue decisions on the table of registration fee calculation prices, the revised table of registration fee calculation prices, and detail the assigned contents in accordance with this Decree.

b) Summarize and assess the results of implementation and propose amendment of registration fee rate for battery electric cars 6 months before the period of application of the rates specified at Point c, Clause 5, Article 8 of this Decree ends.

2. The Ministry of Transport, Ministry of Natural Resources and Environment, Ministry of Construction, Ministry of Public Security and other competent state agencies shall:

a) Establish a data connection and sharing system, direct relevant organizations to access and exploit electronic data on registration fee payment on the National Public Service Portal to handle property registration-related administrative procedures.

b) Connect and share data on property information subject to registration fee according to criteria in the declaration for registration fee payment issued by the Ministry of Finance and in accordance with regulations on electronic inter-agency coordination.

3. The Ministry of Transport (the Vietnam Register) shall classify means of transport as a basis for the collection of registration fee under regulations.

4. People's Committees of provinces and centrally run cities shall:

a) Promulgate tables of registration fee calculation prices for houses used as a base for registration fee calculation in accordance with this Decree.

b) Submit People's Councils of provinces and centrally run cities for deciding the registration fee rates for passenger cars with 9 or fewer seats in their localities as prescribed at Point a, Clause 5, Article 8 of this Decree.

5. Ministers, Heads of ministerial-level agencies, Heads of government-attached agencies and Chairpersons of People's Committees of provinces and centrally run cities and other related organizations, individuals shall take responsibility for the implementation of this Decree.

Article 14. Implementation provisions

1. This Decree takes effect on March 01, 2022.

2. From the effective date of this Decree:

a) Registration fee rates for passenger cars with 9 or fewer seats and registration fee calculation prices for houses, automobiles and motorcycles shall comply with current regulations of People's Councils of provinces and centrally run cities, People's Committees of provinces and centrally run cities, Ministry of Finance until the People's Councils of provinces and centrally run cities issue other registration fee rates for passenger cars with 9 or fewer seats, People's Committees of provinces and centrally run cities promulgates tables of registration fee calculation prices for houses, and the Ministry of Finance issues the tables of registration fee calculation prices for automobiles and motorcycles in accordance with this Decree.

b) Registration fee rate for battery electric cars shall comply with this Decree.

c) Registration fee rate for automobiles, trailers or semi-trailers pulled by automobiles and other vehicles like domestically manufactured and assembled automobiles shall comply with the Government's Decree No. 103/2021/ND-CP dated November 26, 2021 prescribing registration fee rates for automobiles, trailers or semi-trailers pulled by automobiles and other vehicles like domestically manufactured and assembled automobiles until the end of May 31, 2022.

3. This Decree repeals:

a) The Government's Decree No. 140/2016/ND-CP dated October 10, 2016 on registration fee.

b) The Government's Decree No. 20/2019/ND-CP dated February 21, 2019 amending and supplementing a number of articles of the Government's Decree No. 140/2016/ND-CP dated October 10, 2016 on registration fee.

On behalf of the Government

For the Prime Minister

Deputy Prime Minister

LE MINH KHAI