

DECREE

On registration fee¹

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

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

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

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 provides for objects liable to registration fee, registration fee payers, registration fee calculation bases, owing of registration fee, registration fee exemption, and registration fee declaration, payment and management.

Article 2. Subjects of application

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

Article 3. Objects liable to registration fee

1. Houses, land.
2. Hunting rifles; guns used for sports training and competition.

¹ Công Báo Nos 163-164 (28/01/2022)

3. Vessels as defined in the law on inland waterway navigation and maritime law (below referred to as watercraft), including also barges, canoes, tugboats, pushers, submarines, and submersibles; except floating docks, floating storage units and mobile platforms.

4. Boats, including also yachts.

5. Aircraft.

6. Motorbikes, three-wheeled motorcycles, mopeds and other vehicles similar to motorcycles and mopeds which must be registered and bear number plates granted by competent state agencies (below referred collectively to as motorcycles).

7. Automobiles, trailers or semi-trailers towed by automobiles, vehicles similar to automobiles which must be registered and bear number plates granted by competent state agencies.

8. Body shells, chassis, engines and blocks of the property specified in Clauses 3 thru 7 of this Article, which are replaced and must be registered with competent state agencies.

The Ministry of Finance shall detail this Article.

Article 4. Registration fee payers

Organizations and individuals that have property liable to registration fee specified in Article 3 of this Decree shall pay registration fee when registering ownership and use rights of such property with competent state agencies, except objects eligible for registration fee exemption specified in Article 10 of this Decree.

Article 5. Application of treaties

In case 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

REGISTRATION FEE CALCULATION BASES

Article 6. Registration fee calculation bases

Bases for calculation of registration fee are registration fee calculation price and registration fee collection rate in percentage (%).

Article 7. Registration fee calculation prices

1. The registration fee calculation price of houses and land:

a/ The registration fee calculation price of land is the land price in the land price table issued by the provincial-level People's Committee in accordance with the land law at the time of registration fee declaration.

For land leased from the State in the form of one-off payment of land rental for the entire lease term, if the land lease term is shorter than the validity period of the price of that type of land specified in the land price table issued by the provincial-level People's Committee, the land price of the land lease term used for registration fee calculation shall be determined as follows:

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

b/ The registration fee calculation price of houses is the price set by the provincial-level People's Committee in accordance with the construction law at the time of registration fee declaration.

c/ The registration fee calculation price of houses and land in some special cases:

- The registration fee calculation price of a state-owned house sold to its current tenant in accordance with the law on sale of state-owned houses, inclusive of land under such house, is the actual selling price stated in the decision of the provincial-level People's Committee.

- The registration fee calculation price of a house or land plot purchased through auction or bidding in accordance with the auction or bidding law is the actual winning bid stated in the invoice or document in accordance with law or the actual winning bid according to the auction or bidding record or according to the document approving the auction or bidding results (if any) of a competent state agency.

- The registration fee calculation price of multi-owner multi-storied houses and condominiums is inclusive of the allocated land value. The allocated land value shall be determined as equaling the land price in the land price table issued by the provincial-level People's Committee multiplied by the allocation coefficient. The allocation coefficient shall be determined under the Government's Decree No. 53/2011/ND-CP of July 1, 2011, detailing and guiding

the implementation of a number of articles of the Law on Non-Agricultural Land Use Tax and documents replacing, amending or supplementing such Decree (if any).

d/ In case the price of a house or land plot stated in the house purchase and sale contract or land use rights transfer contract is higher than the price set by the provincial-level People's Committee, the registration fee calculation price of such house or land plot shall be the price stated in the house purchase and sale contract or land use rights transfer contract.

2. The registration fee calculation price of hunting rifles, guns used for sports training and competition, and watercraft, including also barges, canoes, tugboats, pushers, submarines, submersibles and boats, including also yachts, and aircraft specified in Clauses 2 thru 5, Article 3 of this Decree; body shells, chassis, engines and blocks of the property specified in Clauses 3 thru 7, Article 3 of this Decree; and trailers or semi-trailers towed by automobiles, special-use automobiles or special-use motorcycles, the registration fee calculation price is the transfer price of such property in the market.

The transfer price of property in the market shall be determined based on:

- For property purchased and sold domestically, the price stated in lawful sale invoices and documents as provided by the law on invoices and documents, inclusive of value-added tax (if any).

- For domestically produced property, the price stated in the notice of the manufacturer.

- For property that registration fee payers produce or manufacture by themselves or hire others to produce or manufacture for them, the selling price of property of the same or equivalent type, inclusive of excise tax (if any) and value-added tax (if any). In case it is impossible to determine the selling price of property of the same or equivalent type, the registration fee calculation price is the production cost, plus (+) excise tax (if any), plus (+) value-added tax (if any).

- For imported property (including also imported used property), the import duty calculation value as defined in 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 manufacturer or assembler. For those exempt from import duty under regulations, the registration fee calculation price is inclusive of the exempted import duty.

- The registration fee calculation price on tax offices' property registration management app; the selling price of property of the same or equivalent type, inclusive of excise tax (if any) and value-added tax (if any).

3. The registration fee calculation price of automobiles, vehicles similar to automobiles (below collectively referred to as automobiles) and motorcycles specified in Clauses 6 and 7, Article 3 of this Decree (except trailers or semi-trailers towed by automobiles, special-use automobiles, and special-use motorcycles) is the price specified in the Decision on the registration fee calculation price table issued by the Ministry of Finance.

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

The transfer price on the market of each type of automobile or motorcycle (for automobiles and motorcycles, it depends on vehicle type; for trucks, country of manufacture, brand and authorized pay load; for passenger cars, country of manufacture, brand and permissible number of passengers, including the driver) shall be determined based on the data specified in Clause 2 of this Article.

b/ For automobiles and motorcycles of new types not yet listed in the registration fee calculation price table at the time of submission of the registration fee declaration, tax offices shall base themselves on the data specified in Clause 2 of this Article to decide on the registration fee calculation price of each new type of automobile or motorcycle (for automobiles and motorcycles, it depends on vehicle type; for trucks, country of manufacture, brand and authorized pay load; for passenger cars, country of manufacture, brand, and permissible number of passengers, including the driver).

c/ For automobiles and motorcycles of new types not yet listed in the registration fee calculation price table or automobiles or motorcycles already listed in the registration fee calculation price table but the transfer price on the market increases or decreases by 5% or more compared to the price listed in the registration fee calculation price table, provincial-level Tax Departments shall summarize and report thereon to the Ministry of Finance before the 5th of the last month of every quarter.

The Ministry of Finance shall issue a decision on adjusted and supplemented registration fee calculation price table before the 25th of the last month of every quarter for application from the first day of the following quarter. The adjusted and additional registration fee calculation price table shall be promulgated under regulations on promulgation of the registration fee

calculation price table at Point a of this Clause or based on the average of the registration fee calculation prices of local tax offices.

4. The registration fee calculation price of used property (except houses and land; imported used property; and used property under entire-people ownership sold to organizations and individuals) is the residual value calculated according to their use duration.

For used automobiles and motorcycles, the registration fee calculation price is the residual value of the brand-new automobiles or motorcycles in the registration fee calculation price table (for automobiles and motorcycles, it depends on vehicle type; for trucks, country of manufacture, brand and authorized pay load; for passenger cars, country of manufacture, brand and permissible number of passengers, including the driver). If the registration fee calculation price of new automobiles and motorcycles of a type is not included in the registration fee calculation price list, the registration fee calculation price of used automobiles or motorcycles of that type is the residual value of automobiles or motorcycles of the similar type of which the registration fee calculation price has been included in the registration fee calculation price table.

5. The registration fee calculation price of property purchased by installment payment is the one-off price (exclusive of installment interest) determined under Clauses 1 thru 4 of this Article, inclusive of import duty (if any), excise tax (if any), and value-added tax (if any).

6. The registration fee calculation price of property under entire-people ownership sold to registration fee payers is the price stated in property sale invoices in accordance with the law on management and use of public property.

The Ministry of Finance shall detail this Article.

Article 8. Registration fee rates (%)

1. House, land: 0.5%.
2. Hunting rifles; guns for sports training and competition: 2%.
3. Watercraft, including also barges, canoes, tugboats, pushers, submarines and submersibles; boats, including also yachts; aircraft: 1%.
4. Motorcycles: 2%

Particularly:

a/ For motorcycles of organizations and individuals in centrally run cities; provincial cities; and towns where provincial-level People's Committees are headquartered, the first-time registration fee rate is 5%.

b/ For motorcycles, from the second time of registration fee payment onward, the registration fee rate is 1%. In case owners have declared and paid registration fee at the rate of 2% and then transferred their motorcycles to organizations or individuals in the areas specified at Point a of this Clause, registration fee shall be paid at the rate of 5%.

5. For automobiles, trailers or semi-trailers towed by automobiles or vehicles similar to automobiles: 2%.

Particularly:

a/ Passenger cars with up to 9 seats (including also pick-up cars): The fee rate for first-time registration is 10%. When necessary to apply a higher fee rate to suit the actual conditions in each locality, provincial-level People's Councils shall decide to increase the registration fee rate by up to 50% of the rate specified at this Point.

b/ For pick-up trucks of an authorized pay load of under 950 kg and with up to 5 seats, and vans of an authorized pay load of under 950 kg, the fee rate for first-time registration is equal to 60% of the first-time registration fee rate applicable to passenger cars with up to 9 seats.

c/ For battery-powered electric automobiles:

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

- For subsequent 2 years: The first-time registration fee is equal to 50% of the fee rate applicable to for petrol- or diesel-fueled automobiles with the same number of seats.

d/ For the automobiles specified at Points a, b and c of this Clause: From the second time of registration fee payment onward, the registration fee rate of 2% shall be applied nationwide.

Based on the vehicle type stated in certificates of quality, technical safety and environmental protection issued by a Vietnam register office, tax offices shall determine the registration fee rate applicable to automobiles, trailers or semi-trailers towed by automobiles or vehicles similar to automobile under this Clause.

6. For body shells, chassis, engines and blocks specified in Clause 8, Article 3 of this Decree that are replaced and must be registered with competent state agencies, the registration fee shall be paid at the rate prescribed for each type of property.

7. In case organizations and individuals that have been exempted from or not required to pay registration fee upon first-time registration of ownership of automobiles or motorcycles transfer such automobiles or motorcycles to other organizations or individuals ineligible for registration fee exemption or repurpose such automobiles or motorcycles and become ineligible for registration fee exemption, the organizations and individuals that register the ownership of the automobiles or motorcycles shall pay the registration fee at the rate applicable to first-time registration based on the residual value of such property.

8. In case automobiles and motorcycles under the entire-people ownership are transferred to organizations and individuals in accordance with law, if the ownership of such automobiles or motorcycles has been previously registered, when registering their ownership of such automobiles or motorcycles, the transferees shall pay registration fee at the rate applicable to registration from the second time onward.

In case automobiles and motorcycles under the entire-people ownership are transferred to organizations and individuals in accordance with law, if the ownership of such automobiles or motorcycles has not yet been registered or if there are no ground to determine whether or not the ownership of such automobiles or motorcycles has been registered, when registering their ownership of such automobiles or motorcycles, the transferees shall pay registration fee at the rate applicable to first-time registration.

The registration fee for the property specified in this Article is limited to a maximum amount of VND 500 million/property/time of registration, except passenger cars with up to 9 seats, aircraft and yachts.

The Ministry of Finance shall detail this Article.

Chapter III

OWING OF AND EXEMPTION FROM REGISTRATION FEE

Article 9. Owing of registration fee

1. Households and individuals entitled to owe land use levy under the land law's provisions on collection of land use levy may owe registration fee for land and houses attached to land. When paying registration fee, households and individuals shall pay registration fee based on the house and land prices set by provincial-level People's Committees and applied at the time of registration fee declaration.

2. In case a household or an individual entitled to owe registration fee under Clause 1 of this Article transfers, swaps or gives as gift the house ownership or land use rights to another organization or individual (except cases of giving houses and land as gift between the subjects specified in Clause 10, Article 10 of this Decree), it/he/she shall fully pay the registration fee arrears before making transferring, swapping or giving it as gift.

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 registration fee declaration and submit registration fee declaration dossiers in accordance with the law on tax administration.

b/ Agencies competent to grant land use rights and house and land-attached property ownership certificates 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 land use rights and house and land-attached property ownership certificates before handing such certificates to house owners or land users.

c/ When receiving a dossier of request for completion of procedures for transfer, swap or giving as gift of house ownership or land use rights from a household or an individual that still owes registration fee, the agency competent to grant land use rights and house and land-attached property ownership certificates shall forward such dossier together with a “sheet on forwarding information for determination of financial obligations” to the tax office for the latter to calculate and request the household or individual to full pay the registration fee arrears before carrying out procedures for transfer, swap or giving as gift of house ownership or land use rights.

Article 10. Exemption from registration fee

1. Houses and land under 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. Property (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 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 payment of land rental for the entire lease term for use for the following purposes:

a/ Public interests in accordance with 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 inside or outside industrial parks or export processing zones); construction of houses for transfer, including cases in which the transferees further build infrastructure facilities or houses for transfer. In these cases, if the transferees register the ownership or use rights of houses or land for lease or use by themselves, they shall pay registration fee.

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

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

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

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

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

9. Land for cemeteries and graveyards.

10. Houses and land inherited or given as gift 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 land use rights and house and land-attached property ownership certificates have been 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. Property for financial leasing of which ownership is transferred to the lessees upon expiration of the lease term through transfer or sale, for which the lessees are not exempt from registration fee; in case a financial leasing company purchases property from a unit that has paid registration fee for such property then leases such property to that very unit, the financial leasing company is not required to pay registration fee.

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

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

15. Houses and land allocated for compensation or resettlement purposes (including also houses and land purchased with compensation money) to those subject to house or land recovery by the State in accordance with law.

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

16. Property 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/ Property 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 the owner;

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 co-ownership or co-use rights certificates granted to households or household members which is now divided among household members for re-registration in accordance with law; common property of husband and wife after they get married; property divided to husband and wife after they divorce under a legally effective court judgment or ruling.

d/ Property of organizations or individuals for which ownership and use rights certificates have been granted and which are now re-granted because such certificates are lost, torn, smeared, blurred or damaged. Organizations and individuals are not required to declare and carry out procedures for exemption from registration fee when having their ownership or use rights certificates re-granted by competent state agencies.

dd/ Upon re-grant of land use rights certificates, if the land area increases while its boundaries remain unchanged, the increased land area shall be exempt from registration fee;

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

g/ Land use rights are re-registered upon re-purposing of land under the State's permission without changing the holder of land use rights and falling into cases liable to land use levy upon re-purposing of land in accordance with the law on the collection of land use levy.

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

a/ Organizations, individuals or cooperative members contribute their property as capital to enterprises, credit institutions or cooperatives; enterprises, credit institutions or cooperatives dissolve or divide or withdraw property for organizations, individuals or members that have contributed such property as capital.

b/ Property of enterprises that are internally transferred, or property of administrative non-business agencies or units that are internally transferred under decisions of competent authorities.

18. Property 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. Property 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 under there houses, which are registered for ownership under the names of recipients.

21. Fire-engines, ambulances, X-ray automobiles, rescue vehicles (including also lorries and car carriers), garbage trucks, water trucks, street-cleaning vehicles, road sweepers, dumpers and dust cleaners, septic trucks, and automobiles 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 and boats (including capture vessels and supporting capture vessels); hulls, engines and blocks of fishing ships and boats that are replaced and required to be registered with competent state agencies.

24. Body shells, chassis, engines and blocks specified in Clause 8, Article 3 of this Decree that are replaced and required to be 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 in accordance with the law on grading 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. Watercraft and boats without motor and with a gross tonnage of up to 15 tons; watercraft and boats with motor and total main engine capacity of up to 15 horse power; watercraft and boats with a carrying capacity of up to 12 passengers; high-speed passenger ships, rubbish collection ships and container watercraft and boats.

The above-mentioned vessels shall be determined in accordance with the law on inland waterway navigation and guiding documents (including hulls, complete frames, engines and blocks that are installed to replace those of such vessels).

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, that register land use rights or house ownership to serve these activities.

29. Houses and land of non-public establishments that 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, except the cases specified in Clause 28 of this Article.

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

31. Clean energy-powered mass transit buses.

The Ministry of Finance shall detail this Article.

Chapter IV

DECLARATION, PAYMENT AND MANAGEMENT OF REGISTRATION FEE

Article 11. Declaration and payment of registration fee

1. Organizations and individuals shall declare and pay registration fee in accordance with the law on tax administration when registering property ownership or use rights with competent state agencies.

2. Electronic data on registration fee payment via the State Treasury, commercial banks or intermediary payment service-providing organizations shall be digitally signed by the General Department of Taxation and posted on the National Public Service Portal and have the same validity as paper documents so that traffic police agencies, natural resources and environment agencies and other competent state agencies that are connected with the National Public Service Portal may access and exploit them serving the performance of administrative procedures related to property ownership or use rights registration.

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 promulgate decisions issuing the registration fee calculation price table and revised and supplemented registration fee calculation price table and detailing the contents assigned in this Decree.

b/ Review and evaluate the results of implementation and propose amendments to registrations on the registration fee rate applicable to battery-powered electric cars 6 months before the end of the period of application of the registration fee rate specified at Point c, Clause 5, Article 8 of this Decree.

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

a/ Build a data connection and sharing system, direct related organizations to access and exploit electronic data on registration fee payment on the National Public Service Portal to carry out property registration-related administrative procedures.

b/ Connect and share data on property liable to registration fee according to information items specified in the registration fee declaration form promulgated by the Ministry of Finance and under regulations on electronic connection.

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. Provincial-level People's Committees shall:

a/ Promulgate the table of registration fee calculation prices for houses for use as a basis for registration fee calculation in accordance with this Decree.

b/ Submit to provincial-level People's Councils for decision the registration fee rate applicable to cars with 9 seats or less in their localities under at Point a, Clause 5, Article 8 of this Decree.

5. Ministers, heads of ministerial-level agencies, heads of government-attached agencies, chairpersons of provincial-level People's Committees and related organizations and individuals shall implement this Decree.

Article 14. Implementation provisions

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

2. Since the effective date of this Decree:

a/ The current registration fee rates applicable to passenger cars with 9 seats or less and registration fee calculation prices of houses, automobiles and motorcycles set by provincial-level People's Councils and People's Committees and the Ministry of Finance shall be further applied until provincial-level People's Councils promulgate new registration fee rates applicable to passenger cars with 9 seats or less, provincial-level People's Committees promulgate tables of registration fee calculation prices for houses and the Ministry of Finance promulgates the table of registration fee calculation prices for automobiles and motorcycles in accordance with this Decree.

b/ The registration fee rate for battery-powered electric cars must comply with this Decree.

c/ The registration fee rates applicable to domestically manufactured and assembled automobiles, trailers or semi-trailers pulled by automobiles and vehicles similar to automobiles shall comply with the Government's Decree No. 103/2021/ND-CP of November 26, 2021, prescribing registration fee rates for domestically manufactured and assembled automobiles, trailers or semi-trailers pulled by automobiles and vehicles similar to automobiles through May 31, 2022.

3. This Decree annuls:

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

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

On behalf of the Government

For the Prime Minister

Deputy Prime Minister

LE MINH KHAI