

**DECREE No. 47/2003/ND-CP OF MAY 12, 2003  
AMENDING AND SUPPLEMENTING ARTICLE  
6 OF THE GOVERNMENT'S DECREE No. 176/  
1999/ND-CP OF DECEMBER 21, 1999 ON  
REGISTRATION FEE**

**THE GOVERNMENT**

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

*Pursuant to the August 28, 2001 Ordinance on  
Charges and Fees;*

*In furtherance of the Government's Resolution No.  
13/2002/NQ-CP of November 19, 2002 on solutions  
to check the rise in, and proceed to reduce, traffic  
accidents and congestion,*

*At the proposal of the Minister of Finance,*

**DECREES:**

*Article 1.- To amend and supplement Article 6 of  
the Government's Decree No. 176/1999/ND-CP of  
December 21, 1999 on registration fee as follows*

*\*Article 6.- The registration fee rates (%) are  
stipulated as follows:*

1. Land and houses: 1%.
2. Ships and boats: 1%. Particularly for off-shore  
fishing ships: 0.5%.
3. Automobiles, motorcycles, hunting rifles and  
sport guns: 2%. Particularly;
  - a) Cars of 7 seats or under (except for cars used  
for passenger transportation business under business  
licenses or business registration certificates granted  
by competent State management agencies) and  
motorcycles of organizations and individuals in  
centrally-run cities as well as provincial cities and  
towns, where the People's Committees of the

provinces are headquartered, which are registered for registration fee payment for the first time: 5%.

b) For cars of 7 seats or under (except for cars used for passenger transportation business under business licenses or business registration certificates granted by competent State management agencies) and motorcycles for which the registration fees have already been paid by their owners according to the provisions at Point a of this Clause, which are later transferred to organizations and/or individuals in the localities entitled to lower registration fee rates, the registration fee shall be paid at the rates of 2% for cars and 1% for motorcycles.

In cases where the owners of the above-stated properties have declared and paid registration fee at the rates lower than 5% and later transfer these properties to organizations and/or individuals in localities prescribed at Point a of this Clause, the registration fee shall be paid at the rate of 5%.

c) Motorcycles for which registration fee is paid for the second time onward shall be entitled to the rate of 1%, except for cases prescribed at Point b of this Clause.

4. The maximum collection level of registration fee for properties prescribed in Clauses 1, 2 and 3 of this Article shall be VND 500 million/one property. Particularly production/business workshops shall be calculated into the common workshops in the same premises of the concerned production/business establishments.

*Article 2.-* This Decree takes effect 15 days after its publication in the Official Gazette. All previous provisions on registration fee rates contrary to this Decree are hereby annulled.

*Article 3.-* The Ministry of Finance shall guide the implementation of this Decree and coordinate with the Ministry of Public Security and the Ministry of Communications and Transport in working out uniform

controlling and preventing the situation where cars and motorcycles are registered in localities with lower registration fee rates then brought to cities and towns with higher registration fee rates for use and circulation.

*Article 4.-* The ministers, the heads of the ministerial-level agencies, the heads of the agencies attached to the Government and the presidents of the provincial/municipal People's Committees shall have to implement this Decree.

*On behalf of the Government*

*Prime Minister*

PHAN VAN KHAI