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## **Land Taxation in Vietnam**

Vietnam shifted from socialism to market economy by the end of the 1980s. The transition has, however, not been completed. Land can not be privately owned and no land taxation system has been introduced up to now.

The study aims to develop a land taxation system that fits into the Vietnamese context. Therefore, different land taxation systems are examined. Aspects such as types of land tax, tax rates etc. are discussed. In addition, institutional aspects such as the legal frame, procedures, responsibilities, actors are discussed. The second part is analysing the current land taxation system in Vietnam. At the end, there are some recommendations for an improved land taxation system in Vietnam.

***Key words:*** land taxation, land policy, Vietnam