

Asian Institute PhD Seminar Series

Land Use Management and Real Property Taxation in Vietnam

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208N - Seminar Room, North House
Munk Centre for International Studies
1 Devonshire Place

Register online at: <http://webapp.mcis.utoronto.ca/EventDetails.aspx?eventid=7667>

Vietnam is a transitional country presently undergoing economic and other major structural reforms. While it has retained the ideals of socialism, it has adopted policies more aligned to that of a market economy. Current property based taxes that are important sources of revenue for government are unsustainable. These taxes are mainly one-off event taxes and are not considered as recurrent forms of property taxation. Revenue from these sources are declining and their reform is imperative. The Tax on Land and Houses which is based on land only has potential if it were re-engineered to reflect land values. This research contends that reform is possible, and as the property market continues to mature, there will be sufficient evidence upon which a value-based property tax could be introduced.

This research seeks also to examine the nature, scope and implementation of a property tax system. This background provides the basis for a proposal for real property tax reform in Vietnam with the goals of maximizing tax revenue and optimizing land development.

Mrs. Trinh Hong Loan is PhD candidate and scientific collaborator at Geography Department, Faculty of Sciences, University of Liège, Belgium. She has been working as a lecturer at Hanoi Economics University, Vietnam. Mrs. Trinh Hong Loan earned an MBA Degree from Chambre de Commerce et Industrie de Paris, and a Master of Sciences (Economic Geography) from University of Liège. She has been researcher at Solvay School of Economics and Management (Université Libre de Bruxelles), École de Gestion (Université du Québec à Montréal), and Laboratoire d'Economie d'Orléans (University of Orléans, France). She is currently a doctoral fellow at the Institute on Municipal Finance and Governance at the Munk Centre, University of Toronto.

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