Plantation tax policy of Military Region 1.

Directive by Military Region 1, dated 16 March 1966 reproduced by MOVEN VAN Y for the Province Finance Economy Section on 26 March 1966 concerning tax rates to be applied on plantations and forest products.

1. Rubber plantations:
   - French proportions: From VND230 to VND2300 annually per hectare depending on latex yield.
   - Vietnamese and Chinese proportions: From VND130 to VND900 annually depending on latex yield.

2. Tea, pepper, coffee plantations:
   - 10 to 15% of production.

3. Forest products: Due to the prohibition on forest exploitation no taxes are collected on forest products. However, forest exploiters will be fined according to the following rates:
   - Lumber: From VND600 to VND2000 per cubic meter depending on type.
   - Charcoal: 30% on selling price.
   - Fickets: 100% on selling price.
   - Firewood: 50% on selling price.

Minerals:
   - Clay, sand, laterite, etc.: From VND30 to VND500 per ton depending on type.
   - Fish: From 3 to 5% depending on amount of fish caught.

KIN is a VIETNAMESE CLASSIFICATION EQUIVALENT TO CONFIDENTIAL AND WILL BE HANDLED ACCORDINGLY.
Directive and Reports on Savings Bonds.

Item No 1: Directive No 013/AT by T.9205, dated 1 August 1965, signed by PHAN VAN THANG, concerning the stepping up of the savings bonds sale for the material support of the troops. The document also gave information on the savings bonds sold as of 28 July 1965:

- Khan Trach: 20,000 piasters
- Long Thanh: 1,500 piasters
- Vinh Cuu: 1,500 piasters
- Rubber Plantation: 35,000 piasters

Total: 58,000 piasters

Item No 2: Report, unnumbered, dated 11 August 1965, signed by NGUYEN VAN T. for the issuing agency of savings bonds, relative to the savings bonds sold in July 1965:

- Long Thanh: 1,000 piasters
- Khan Trach: 20,000 piasters
- Vinh Cuu: 1,500 piasters
- Rubber Plantation: 12,500 piasters

Total: 35,000 piasters

The report also outlined the experience in the sale of savings bonds.

Item No 3: Unnumbered Circular of Bien Hoa Province Savings Bond Issuing Agency, dated 11 August 1965, giving information on the savings bonds sold as of 11 August 1965:

- Khan Trach: 74,000 piasters
- Long Thanh: 29,500 piasters
- Rubber Plantation: 29,500 piasters
BULLETIN No. 636

SUMMARY

Vinh Cuu: 1,500 plasters
Refugee Center: 500 plasters

Total: 2,000 plasters

The document also reported the loss of a WNS-500 savings bond book, from #60,083 to #60,930 following the death of a Comrade from Rubber Plantation District. The Circular was also signed by NGUYEN VAN Y.

No Further Explicable Information

Letter from HAI to U3 concerning Agricultural Taxes.

Letter No 019/TV-NT.TC from Finance Economy Section of NQ 1 to U3 dated 14 Jan 66 concerning directives on the re-estimation of agricultural production for correct tax computation, and the mobilization of the civil population especially Party and Group members to pay the full amount of taxes. The letter was signed by NGUYEN XOO HA for NQ 1 Finance-Economy Section.

The document is actually a reproduction of the original by NGUYEN XOO Y for 7/965 on the 26th of Jan 66.

No Further Explicable Information

USMACV CORD COMMENT:

U3= Bien Hoa Province, NQ1

Tax Collection Program for the last 6 months of 1965:

Agricultural Tax Collection Program for the last 6 months of 1965 by Bien Hoa Province. The document was unnumbered and undated. Following is a summary of exploitable information contained in the document:

Tax collected in the last 6 months of 1965:
WNS 7,361,187

Funds expended in the same period: WNS 1,110,140.

Tax to be collected in the last 6 months of 1965:
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**Agricultural tax** | **Converted into WNS** | **Other taxes** | **Total** |
42,050 bushels of rice | VNS 4,200,000 | VNS 7,800,000 | VNS 12,000,000 |

Steps to be followed in the collection of agricultural taxes:

**Step 1:** An estimate of taxes to be collected must be made based on a careful survey of production. This step is to be completed prior to 15 October.

**Step 2:**Motivation of the people including Party and Group members. Each farm household should make a statement on the number of people to be fed, the area cultivated, and the annual production. This is to be compared with the estimate mentioned in step 1. Changes in the estimate will be made, if necessary. The final estimate was to be completed before 15 November 1969, and before 15 December 1969 for the late crops.

**Step 3:** Collection of taxes from 15 November to 31 December 1969, and January to 15 February 1970. For further exploitable information.

Signed: RICHARD T. PRICE
3/24, AIS
Chief evaluation Branch GME

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