

Hệ thống pháp luật Việt Nam (/)

Chuyên trang văn bản pháp luật và tư vấn

☐ Thủ tục hành chính ☐ Văn bản luật ☐ Hỏi đáp pháp luật

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Decree No. 164/2003/ND-CP of December 22, 2003, detailing the implementation of the Law on enterprise Income Tax

Số hiệu: (.)	164/2003/ND-CP (.)
Nơi ban hành: (.)	Chính phủ (.)
Ngày ban hành: (.)	22/12/2003 (.)
Ngày công báo: (.)	Chưa rõ (.)
Ngày công báo: (.)	Chưa rõ (.)
Loại văn bản: (.)	Nghị định (.)
Người ký: (.)	Phan Văn Khải (.)
Ngày hiệu lực: (.)	07/01/2004 (.)
Số công báo: (.)	Đang cập nhật (.)
Tình trạng: (.)	Còn hiệu lực (.)
Tải về:	



THE GOVERNMENT

SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

No. 164/2003/ND-CP

Hanoi, December 22, 2003

DECREE

DETAILING THE IMPLEMENTATION OF THE LAW ON ENTERPRISE INCOME TAX

THE GOVERNMENT

Pursuant to the December 25, 2001 Law on Organization of the Government;
Pursuant to the June 17, 2003 Law No. 09/2003/QH11 on Enterprise Income Tax;
At the proposal of the Minister of Finance,

DECREES:**Chapter I****APPLICATION SCOPE OF ENTERPRISE INCOME TAX**

Article 1.- Organizations and individuals engaged in goods production and trading and/or service provision (hereinafter referred collectively to as business establishments) with incomes shall have to pay enterprise income tax according to the provisions in this Decree.

1. Organizations engaged in goods production and trading and/or service provision, including: State enterprises; limited liability companies; joint-stock companies; partnerships; foreign-invested enterprises and foreign parties to business cooperation contracts under the Law on Foreign Investment in Vietnam; foreign companies and organizations doing business in Vietnam not under the Law on Foreign Investment in Vietnam; private enterprises; cooperatives; cooperation groups; economic organizations of political organizations, socio-political organizations, social organizations, socio-professional organizations or people's armed force units; administrative agencies and non-business units engaged in goods production and/or trading and/or service provision.

2. Vietnamese individuals engaged in goods production and/or trading and/or service provision, including:

a/ Business individuals and groups of business individuals;

b/ Individual business households;

c/ Independent professional practitioners: medical doctors, lawyers, accountants, auditors, painters, architects, musicians, and others;

d/ Individuals leasing such properties as houses, land, transport means, machinery and equipment or other kinds of property;

3. Foreign individuals doing business and having incomes generated in Vietnam, regardless of whether their business activities are carried out in Vietnam or in foreign countries.

4. Foreign companies doing business through their resident establishments in Vietnam.

Resident establishments are business establishments through which foreign companies conduct part or all of their income-generating business activities in Vietnam. Foreign companies' resident establishments mainly take the following forms:

a/ Branches, executive offices, factories, workshops, goods-forwarding warehouses, transport means, mines, oil or gas fields or natural resource- exploring and -exploiting sites or equipment and facilities in service of natural resource exploration;

b/ Construction sites; construction, installation and/or assembly projects; activities of construction supervision as well as construction, installation and/or assembly projects;

c/ Establishments providing services, including consultancy services provided by their employees or other subjects;

d/ Agents of foreign companies;

e/ Vietnam-based representatives in cases where:

- They are competent to sign contracts on behalf of foreign companies;

- They are not competent to sign contracts on behalf of foreign companies but regularly perform the delivery of goods or the provision of services in Vietnam.



In cases where a double taxation avoidance agreement which the Socialist Republic in Vietnam has signed otherwise provides for resident establishments, the provisions of such agreement shall apply.

Article 2.- Subjects not liable to pay enterprise income tax include households, individuals, cooperation groups and cooperatives engaged in agricultural production with incomes from cultivation, husbandry and aquaculture products, except for peasant households and individuals engaged in large-scale commodity production with high incomes.

The payment of enterprise income tax applicable to peasant households and individuals engaged in large-scale commodity production with high incomes from cultivation, husbandry and/or aquaculture products shall be prescribed separately. The Ministry of Finance shall be assigned to assume the prime responsibility for, and coordinate with the Ministry of Agriculture and Rural Development and the Ministry of Aquatic Resources in, submitting to the Government for promulgation regulations on payment of enterprise income tax, applicable to these subjects.

Chapter II

TAX CALCULATION BASES AND TAX RATES

Article 3.- Tax calculation bases are taxable incomes in the tax-calculation period and tax rates.

Enterprise income tax-calculation period shall be determined according to calendar year or fiscal year.

Article 4.- Turnover for calculation of taxable income shall be determined as follows:

1. Turnover for calculation of taxable income shall be the total proceeds from goods sale and/or service provision, including price subsidies, surcharges and additional amounts enjoyed by business establishments, regardless of whether such amounts are collected or not.

For business establishments that pay value added tax according to tax deduction method, the turnover for calculation of taxable income shall be the turnover without value added tax. For business establishments that pay value added tax directly on the added value, the turnover for calculation of taxable income shall be the turnover inclusive of value added tax.

2. For goods sale and/or service provision activities, the time for determining the turnover for calculation of taxable income shall be the time of transferring the right of ownership over goods, completing services or compiling invoices on goods sale and/or service provision.

3. Turnover for calculation of taxable income in some cases is specified as follows:

a/ For goods sold by mode of installment payment, the turnover for calculation of taxable income shall be determined according to the sale price paid in lump sum, excluding the interests on deferred payment;

b/ For goods and/or services used for barter, presentation, donation or internal consumption, the turnover for calculation of taxable income shall be determined according to the sale prices of goods and/or services of the same or similar categories at the time of barter, presentation, donation or internal consumption;

c/ For goods-processing activities, the turnover for calculation of taxable income shall be the proceeds from the processing, including remuneration, costs of fuels, power, auxiliary materials and other costs in service of goods processing;

d/ For property-leasing activities, the turnover for calculation of taxable income shall be the rentals paid by the lessees for each term under leasing contracts. In cases where the lessees pay rentals in advance for several years, the turnover for calculation of taxable income shall be divided for the number of years for which rentals have been paid in advance or be determined according to the rentals paid in lump sum.

The Ministry of Finance shall guide in detail the methods of determining turnover from the advance payment of rentals for several years in order to determine taxable income suitable to each kind of business establishments defined at this Point;

e/ For credit activities, the turnover for calculation of taxable income shall be the amounts of retrievable loan interests arising in the tax-calculation period;

f/ For other activities, the turnover for calculation of taxable income shall be prescribed by the Ministry of Finance.

Article 5.- Reasonable expenses allowed to be subtracted for the calculation of taxable income include:

1. Depreciation of fixed assets used for goods production and trading and/or service provision activities. The fixed assets' depreciation rates shall be determined according to the value of fixed assets and depreciation duration. Establishments producing and/or dealing in goods and services with high economic efficiency may apply quicker depreciation rates which, however, must not exceed two times the prescribed depreciation rate, in order to quickly renew their technologies.

The Ministry of Finance shall specify fixed asset standards, as well as duration and rate of depreciation and quick depreciation prescribed in this Clause.

2. Costs of raw materials, supplies, fuel, energy and goods volume actually used in goods production and trading and/or service provision related to turnover and taxable income in a period, which shall be calculated according to a

reasonable consumption norm and actual ex-warehousing prices determined by enterprises themselves for which they shall take responsibility before law.

Business establishments, that purchase products made of rattan, bamboo, rush, coconut fibers or palm leaves from their makers, handicraft and fine-art articles from non-business artisans; earth, stone, sand and gravel directly from exploiters; discarded materials directly from gatherers and some services from non-business individuals without invoices and vouchers, may make lists thereof according to the Finance Ministry's regulations on the basis of the payment requests of goods sellers and/or service providers. Directors of business establishments who approve the payments according to such lists shall have to bear responsibility before law for the accuracy and truthfulness thereof.

3. Wages, remuneration and allowances paid to laborers according to the Labor Code, expenses for mid-shift meals and food rations:

a/ Wages, remuneration and allowances paid to laborers in State enterprises shall be calculated into reasonable expenses according to the current regimes;

b/ Wages, remuneration and allowances paid to laborers in other business establishments shall be calculated into reasonable expenses under labor contracts;

c/ Expenses for mid-shift meals for laborers, which shall be calculated into reasonable expenses, must not exceed the minimum wage level prescribed by the State for State officials;

d/ Food rations for laborers working in some special branches and lines shall comply with the State-prescribed regimes.

4. Expenses for scientific and technological research; innovations and modifications, healthcare and laborers' training according to the prescribed regimes; financial donation for education.

5. Expenses for services purchased from outside: electricity, water, telephone, repair of fixed assets; rentals of fixed assets; audit; legal services; designing, establishment and protection of trademarks; property insurance; payments for use of technical documents; patents; technological licenses not belonging to fixed assets, technical services and other services purchased from outside.

6. Payments:

a/ Expenses for female laborers, including:

- Expenses for re-training of female workers and officials in cases where their former professions are no longer suitable in order to shift them to other professions under business establishments' development plans.

These extra expenses shall cover: training fees (if any) + difference between wage ranks and grades (those who are sent to study shall enjoy 100% of their wages).

- Payment of wages and allowances (if any) to teachers in nurseries and kindergartens organized and managed by enterprises. The number of these teachers shall be determined according to the norms prescribed by the education and training system;

- Expenses for organizing an additional health check in a year such as examination of occupational, chronic or gynecological diseases for female workers and employees;

- Payment of allowances for female laborers after childbirth. The allowance levels must not exceed VND 300,000 for business establishments based in cities, townships or towns or VND 500,000 for business establishments located in geographical areas defined in List B and List C of the Appendix to this Decree, aiming to help the mothers partly overcome difficulties.

- During the period of breast-feeding, if, for objective reasons, female laborers do not take rests for feeding their children according to the prescribed regimes but stay to work for business establishments, they shall enjoy allowances for overtime work according to the prescribed regimes.

For business establishments engaged in production, construction or transportation activities involving large numbers of female laborers, if they can separately account and monitor the actual payments for female laborers, they shall enjoy enterprise income tax reduction according to Article 45 of this Decree.

b/ Expenses for labor safety protection according to the Labor Code.

In some business establishments where laborers have to wear uniforms at working places, expenses for the purchase of uniforms shall be calculated into reasonable expenses.

c/ Expenses for protection of business establishments; working mission allowances;

d/ Deductions for contribution to social insurance and health insurance funds under the responsibility of labor-employing business establishments; trade union funding; support of Party's and mass organizations' activities at business establishments; deductions for forming the source to cover managerial costs for superior levels and setting up associations' funds according to the prescribed regimes.

7. Payment of interests on loans for production, business and services to credit institutions, financial organizations

and other economic organizations at the actual interest rates; payment of interests on loans borrowed from other subjects at the actual interest rates which, however, must not exceed 1.2 times the lending interest rates of commercial banks at the time of borrowing.

8. Deductions for reserve amounts according to the prescribed regimes.

9. Severance allowances for laborers according to the prescribed regimes.

10. Expenses for goods sale and/or service provision, including: expenses for preservation, packaging, transportation, portage, renting of warehouses and storing yards and product warranty for goods and/or services.

11. Expenses for advertisement, marketing, sale promotion, guest reception, festivities, transaction expenses, payment of brokerage commissions, expenses for conferences and other expenses directly related to goods production and trading and/or service provision, which must not exceed 10% of the total expenses listed from Clause 1 to Clause 10 of this Article. For trading activities, the total reasonable expenses used for determining the controlled level shall exclude the purchase prices of goods sold out.

12. Payable taxes, charges, fees and land rents which are related to goods production and trading and/or service provision (except enterprise income tax), including:

a/ Export tax, import tax;

b/ Special consumption tax;

c/ Value added tax for business establishments which pay value added tax directly on the added value; value added tax for business establishments which pay value added tax according to tax deduction method in cases of purchasing and/or importing goods and/or services for the production of goods and/or provision of services, which are not subject to value added tax; input value added tax in cases of exporting goods and/or services but failing to fully meet conditions for tax deduction and reimbursement according to law provisions on value added tax; input value added tax not allowed to be deducted due to late declaration as compared with prescribed time limit;

d/ Excise tax;

e/ Natural resource tax;

f/ Agricultural land use tax;

g/ House and land tax;

h/ Charges and fees according to law provisions;

i/ Land rents.

13. Business management expenses allocated by foreign companies to their resident establishments in Vietnam according to the proportion of such resident establishments' turnover to the total turnover of such foreign companies, including turnover of resident establishments in other countries.

Vietnam-based resident establishments of foreign companies, which have not yet applied the regimes of accounting, invoices and vouchers and pay tax according to their declaration, shall not be allowed to account the business management expenses allocated by such foreign companies into reasonable expenses as prescribed in this Clause.

Article 6.- The following expenses must not be accounted into reasonable expenses:

1. Wages and remuneration paid by business establishments due to their failure to strictly observe the labor contract regimes as prescribed by labor legislation, except for cases of hiring laborers for piece work.

Wages and remuneration of owners of private enterprises, members of partnerships, heads of business households and business individuals, remuneration paid to founding members and members of the managing boards of limited liability companies or joint-stock companies, who do not directly participate in the administration of goods production and trading and/or service provision.

2. Deductions advanced as expenses by actually not spent, which include advance deductions for overhaul of fixed assets, charges for warranty of goods and construction works or other advance deductions.

3. Expenditures without invoices and vouchers or with invalid invoices and vouchers.

4. Fines for administrative violations such as violations of traffic law, violations of business registration regimes, violations of accounting and statistic regulations, violations of tax legislation and other administrative violations.

5. Expenses not related to turnover and taxable income such as expenses for capital construction investment; support for localities, mass organizations and social organizations outside business establishments; expenses for charity purposes and other expenses not related to turnover and taxable income.

6. Expenses covered by other funding sources such as non-business expenses, allowances for regular and unexpected difficulties.

Article 7.- Turnover, reasonable expenses and taxable income shall be determined in Vietnam dong. In cases where business establishments have turnover, reasonable expenses and taxable income in foreign currencies, such foreign currency amounts must be converted into Vietnam dong at the exchange rates announced by Vietnam State

Bank at the time such foreign currency turnover and expenses arise, except for cases where otherwise provided for by law. For foreign currencies without exchange rates with Vietnam dong, the conversion must be effected through a foreign currency with exchange rate with Vietnam dong.

Article 8.- Taxable incomes shall include: incomes from goods production and trading and/or service provision activities and other incomes in the tax-calculation period, including those generated from goods production and trading and/or service provision activities overseas.

1. Taxable incomes from goods production and trading and/or service provision activities shall be the turnover for the calculation of taxable income minus (-) reasonable expenses related goods production and trading and/or service provision activities in the tax-calculation period.

In cases where business establishments earn incomes from activities of share capital and/or joint-venture capital contribution, for which enterprise income tax has been paid by business establishments receiving such share capital and/or joint-venture capital, these incomes shall not be subject to enterprise income tax.

2. Other taxable incomes in the tax-calculation period include:

- a/ Differences between securities purchase and sale;
 - b/ Incomes from activities related to industrial property right and copyrights;
 - c/ Other incomes from property ownership and use rights;
 - d/ Incomes from the transfer of land use right or land rent right;
 - e/ Profits from the transfer or liquidation of property;
 - f/ Interests on deposits, loans and goods sale with deferred payment;
 - g/ Differences from the sale of foreign currencies, profits from foreign exchange rate differences;
 - h/ Year-end balances of reserves according to the prescribed regimes;
 - i/ Bad debts already written off from the accounting books but now recovered;
 - j/ Payable debts with unidentifiable creditors;
 - k/ Incomes from goods production and trading and/or service provision activities in previous years, which had been omitted but later discovered;
 - l/ Incomes from goods production and trading and/or service provision activities overseas.
- For incomes for which income tax has been paid overseas, business establishments shall have to determine income amounts before paying income tax abroad so as to calculate the enterprise income tax. When determining the income tax for the whole year, the income tax already paid overseas by business establishments shall be subtracted, but the subtracted amounts must not exceed the income tax amounts on such received incomes calculated according to the Law on Enterprise Income Tax.
- m/ Incomes related to the sale of goods and provision of services, which are not yet accounted into turnover, after subtracting expenses for the generation of such incomes according to the Finance Ministry's regulations;
 - n/ Other incomes not yet specified in this Article.

3. In cases where a double taxation agreement which the Socialist Republic of Vietnam has signed prescribes the methods of determining taxable income for resident establishments different from the provisions in Clause 1 and Clause 2 of this Article, the provisions of such agreement shall apply.

Article 9.- Enterprise income tax rates applicable to business establishments shall be as follows:


- 1. The enterprise income tax rate applicable to business establishments is 28%.
- 2. The enterprise income tax rates applicable to business establishments conducting activities of prospection, exploration and exploitation of oil and gas and/or other precious and rare natural resources range from 28% to 50%.

The Prime Minister shall decide on specific tax rates, suitable to the production and business situation of each business establishment conducting activities of prospection, exploration and exploitation of oil and gas and other precious and rare natural resources at the proposal of the Minister of Finance.

3. The enterprise income tax rate applicable to construction lottery activities shall be 28%. The Ministry of Finance shall specify the financial mechanism applicable to after-tax incomes from construction lottery activities.

Chapter III

DETERMINATION OF TAXABLE INCOME FROM AND INCOME TAX ON THE TRANSFER OF LAND USE RIGHT AND LAND RENT RIGHT

Article 10.- The following incomes from the transfer of land use right and land rent right shall be subject to income tax on the transfer of land use right and land rent right: 

- 1. Cases of land use right transfer:

- a/ Transfer of land use right without infrastructures or architectural works on land;
- b/ Transfer of land use right associated with infrastructures on land;
- c/ Transfer of land use right associated with architectural works on land;
- d/ Transfer of land use right associated with infrastructures and architectural works on land.

2. Cases of land rent right transfer:

- a/ Transfer of land rent right without infrastructures or architectural works on land;
- b/ Transfer of land rent right associated with infrastructures on land;
- c/ Transfer of land rent right associated with architectural works on land;
- d/ Transfer of land rent right associated with infrastructures and architectural works on land.

Article 11.- Cases of land use right transfer and land rent right transfer not subject to income tax on the transfer of land use right or land rent right

1. The State assigns or leases land to business establishments.
2. Organizations engaged in goods production and trading and/or service provision return land to the State or have their land recovered by the State according to law provisions.
3. Organizations engaged in goods production and trading and/or service provision sell their workshops and transfer their land use right or land rent right for their relocation under plans.
4. Organizations engaged in goods production and trading and/or service provision contribute capital with the land use right for production and business cooperation with Vietnamese or foreign organizations and/or individuals according to law provisions.
5. Organizations engaged in goods production and trading and/or service provision transfer their land use right or land rent right due to their division, separation, merger or bankruptcy.
6. Owners of private enterprises transfer their land use right in cases of inheritance or divorce according to law provisions; transfer of land use right between spouses, between parents and children; between paternal or maternal grandparents and their grandchildren; and between siblings.
7. Organizations engaged in goods production and trading and/or service provision donate their land use right or land rent right to the State or other organizations for construction of cultural, medical and physical training and sport works; transfer of land use right for charity purposes to social policy beneficiaries.

Article 12.- Payers of income tax on the transfer of land use right or land rent right are organizations engaged in goods production and trading and/or service provision with incomes from the transfer of land use right or land rent right

Business households and individuals engaged in goods trading and/or service provision, that have incomes from the transfer of land use right or land rent right, shall not have to pay income tax on the transfer of land use right and land rent right under this Decree, but pay income tax on high-income earners.

Article 13.- Taxable income from the transfer of land use right or land rent right shall be determined as being equal to the turnover for calculation of taxable income minus reasonable expenses related to the transfer of land use right or land rent right.

1. The turnover for the calculation of taxable income shall be determined according to the actual prices of transfer between organizations engaged in goods production and trading and/or service provision, which transfer their land use right or land rent right, and the transferees at the time of transfer.

The actual transfer prices shall be determined as follows:

- Being the prices inscribed in invoices or the money amounts actually paid by the land use right or land rent right transferees to the transferors.

In cases where the actual transfer prices are lower than the prices decided by the provincial/municipal People's Committees, the turnover for calculation of income subject to tax on the transfer of land use right or land rent right shall be based on the prices decided by the provincial/municipal People's Committees.

- Being the auction-winning prices in cases where the land use right or land rent right is auctioned.

The turnover for calculation of taxable income in some cases shall be as follows:

a/ In cases of transferring the land use right or land rent right associated with infrastructures on land, the turnover for calculation of taxable income shall include the turnover from the transfer of ownership right over the infrastructures and the turnover from the lease of infrastructures on land;

b/ In cases of transferring the land use right and/or land rent right associated with architectural works on land, the turnover from the sale of architectural works on land must be separated. For cases where this turnover cannot be separated, the turnover for calculation of taxable income shall include the turnover from the sale of architectural

works on land.

2. Expenses for the transfer of land use right or land rent right:

a/ Expenses for obtaining the land use right or land rent right, including:

- The cost prices of land subject to right transfer, which shall be determined as follows:

+ For land assigned by the State with the collection of land use levy or land rents, vouchers on the collection of land use levy or land rents by the State shall be based on.

+ For land for which the land use right is received from other organizations or individuals, contracts and valid payment vouchers upon the reception of land use right or land rent right shall be based on.

+ In cases where organizations engaged in goods production and trading and/or service provision exchange works for the State's land, the cost prices shall be determined according to the value of exchanged works.

+ Auction-winning prices in cases where land use right or land rent right is auctioned.

+ In cases where limited liability companies or joint-stock companies transfer the land use or rent rights, which have been contributed as joint-venture capital, the cost prices shall be determined according to capital-contribution minutes of the managing boards.

+ For land of organizations engaged in goods production and trading and/or service provision, which are inherited under civil legislation, donated or presented, with their cost prices being unable to be determined, the cost prices shall be determined according to the land prices decided by the provincial/municipal People's Committees on the basis of the land price bracket, prescribed by the Government at the time of inheritance, donation or presentation.

In cases where land of organizations engaged in goods production and trading and/or service provision is inherited, donated or presented before 1994, the cost prices shall be determined according to the land prices decided by the provincial/municipal People's Committees in 1994 on the basis of the land price bracket, prescribed in the Government's Decree No. 87/CP of August 17, 1994.

- Compensation for land damage not yet accounted into land use levy or land rents;

- Compensation for crop damage;

- Support for relocation to new residential places;

- Support for tomb removal;

- Other support for ground clearance.

- Assorted charges and fees related to the granting of land use right according to law provisions.

b/ Expenses for soil improvement and ground leveling;

c/ Expenses for investment in the construction of infrastructures and architectural works on land;

d/ Expenses prescribed in Article 5 of this Decree. In cases where organizations engaged in goods production and trading and/or service provision deal in different branches and lines, these expenses shall be allocated according to the proportion of the turnover earned from the transfer of land use right or land rent right to the total turnover earned from goods production and trading and/or service provision activities.

e/ If the turnover for calculation of taxable income cover architectural works on land, such expenses shall include the value of architectural works on land.

Article 14.- Rates of income tax on the transfer of land use right or land rent right

1. The tax rate on income from the transfer of land use right or land rent right shall be 28%.

2. After calculating income tax at the tax rate prescribed in Clause 1 of this Article, the remaining income shall be subject to additional income tax according to the following table of partially progressive tax rates

Table of partially progressive tax rates

Grade	Ratio of the remaining income to expenses	Tax rate
1	Up to 15%	0%
2	Between over 15% and 30%	10%
3	Between over 30% and 45%	15%
4	Between over 45% and 60%	20%
5	Over 60%	25%

Article 15.- The preferential tax rates, tax exemption and reduction prescribed in Chapter V of this Decree shall not apply to income earned from the transfer of land use right or land rent right.

Article 16.- Organizations engaged in goods production and trading and/or service provision, which transfer the ownership right over architectural works or infrastructures on land, shall have to carry out procedures for the transfer of land use right or land rent right associated with infrastructures or architectural objects on land.

Article 17.- Tax declaration and payment procedures applicable to organizations engaged in goods production and trading and/or service provision which do not regularly carry out the transfer of land use right or land rent right shall be prescribed as follows:

Basing themselves on dossiers and documents on the transfer of land use right or land rent right sent by land-managing agencies, the tax offices shall request organizations engaged in goods production and trading and/or service provision to declare turnover, expenses, taxable income and payable tax amounts according to form prescribed by the Ministry of Finance and submit the declaration forms to their managing tax offices within 10 days after receiving the tax offices' requests. Basing themselves on invoices and vouchers reflected on business establishments' accounting books, the tax offices shall check and verify the accuracy of the tax declaration forms and issue notices on the amounts of tax on the transfer of land use right or land rent right and deadlines for payment thereof. The tax-payment deadline inscribed in the tax notices shall be 15 days counting from the date of issuing the tax notices at the latest. The transferees of land use right or land rent right shall be granted land use right or land rent right certificates only after they obtain receipts or vouchers on the payment of tax on the transfer of land use right or land rent right for the transferred land areas

Article 18.- Organizations engaged in goods production and trading and/or service provision, which are specialized in dealing in land and house, as well as infrastructures and architectural objects on land shall pay and settle tax according to Chapter IV of this Decree, but they must make separate settlement of the income tax on the transfer of land use right or land rent right. If the temporarily-paid tax amounts are lower than the payable tax amounts as stated in the tax settlement reports, organizations engaged in goods production and trading and/or service provision shall have to fully pay the deficit tax amount within 10 days as from the date of submitting their tax settlement reports. If the temporarily-paid tax amounts are higher than the payable tax amounts as stated in the tax settlement reports, organizations engaged in goods production and trading and/or service provision shall be allowed to account such surplus amounts into the deficit enterprise income tax amounts for other business activities or into the payable enterprise income tax amounts for the transfer of land use right or land rent right in the subsequent period. If organizations engaged in goods production and trading and/or service provision suffer from loss in the transfer of land use right or land rent right, they may transfer such loss into the taxable income from the transfer of land use right or land rent right in subsequent years for a duration prescribed in Article 46 of this Decree.

Article 19.- Tax offices shall be entitled to impose tax-related administrative sanctions on business establishments which submit tax declaration forms and settlements of income tax on the transfer of land use right and land rent right late; and impose fines for late tax payment according to law provisions. In the course of inspecting and examining the declaration and settlement of tax on the transfer of land use right or land rent right, if tax offices detect that the transfer prices, expenses and incomes subject to tax on the transfer of land use right or land rent right reflected by business establishments are inaccurate, they shall be entitled to re-determine the transfer prices according to the actual transfer prices on the market, as well as reasonable expenses and income in order to ensure the accurate and full collection of income tax on the transfer of land use right or land rent right; and at the same time, sanction business establishments for their false tax declaration and evasion according to law provisions.

Chapter IV

TAX REGISTRATION, DECLARATION, PAYMENT AND SETTLEMENT

Article 20.- Business establishments shall have to register enterprise income tax together with the registration of value added tax payment. The tax registration procedures shall comply with the provisions in Article 11 of the Government's Decree No. 158/2003/ND-CP ([/docs/find-go/158/2003/ND-CP&area=2&type=0&match=False&vc=True&lan=0](http://docs.find-go/158/2003/ND-CP&area=2&type=0&match=False&vc=True&lan=0)) of December 10, 2003 detailing the implementation of the Value Added Tax Law and the Law Amending and Supplementing a Number of Articles of the Value Added Tax Law.

Article 21.- Business establishments shall have to declare their turnovers, expenses, taxable incomes and payable tax amounts for the whole year, which shall be divided for each quarter according to form set by tax offices, and submit such declarations to the their managing tax offices no later than the 25th of January every year or the 25th of the month subsequent to the last month of the fiscal year, for business establishments with fiscal year different from calendar year. The Ministry of Finance shall prescribe the forms of enterprise income tax declaration.

In cases where tax offices conduct the inspection and examination and detect that the tax declaration by business establishments is incompatible with the actual goods production and trading and/or service provision, they shall base themselves on the proportion of business establishments' taxable incomes to their turnovers in the previous year or taxable incomes of other business establishments engaged in the same branches and lines with equivalent business scale to fix the tax amounts to be temporarily paid for the whole year and each quarter and notify business establishments thereof for implementation.

Article 22.- In case of changes in the production, business and/or service situation, business establishments shall have to report such to their managing tax offices for adjustment of the tax amounts to be temporarily paid for the whole year and each quarter. When receiving business establishments' requests for adjustment of the tax amounts to be temporarily paid for each quarter and the whole year, the tax offices shall have to consider and notify the business establishments of the to-be-temporarily paid tax amounts already adjusted or the reasons for refusal of

their requests.

Article 23.- The Ministry of Finance shall guide the determination of turnover and the proportion of taxable incomes to turnovers applicable to business establishments which have not yet applied the accounting, invoice and voucher regimes prescribed in Clause 2, Article 12 of the Law on Enterprise Income Tax, suitably to each business line and location.

Article 24.- The enterprise income tax payment is stipulated as follows:

1. Business establishments shall temporarily pay fully and on time into the State budget the quarterly tax amounts according to their declarations or tax amounts fixed by tax offices. The deadline for tax payment shall be the last day of the quarter.
2. Business establishments which have not yet applied the accounting, invoice and voucher regimes prescribed in Clause 2, Article 12 of the Law on Enterprise Income Tax, shall have to pay tax monthly according to tax offices' notices. The deadline for the monthly tax payment stated in such notices shall be the 25th of subsequent month.
3. Business establishments engaged in shipment trading shall have to declare and pay tax for each shipment to the tax offices of the localities where the goods are purchased before transporting such goods away.
4. For foreign business organizations or individuals doing business without resident establishments in Vietnam but having incomes generated in the country, the organizations or individuals in Vietnam that pay such incomes shall have to deduct the tax amounts at the rates prescribed by the Finance Ministry from the total amounts to be paid to foreign organizations or individuals.

Article 25.- Enterprise income tax shall be calculated and paid in Vietnam dong.

Article 26.- Business establishments shall have to make annual tax settlements with the tax offices according to form set by the Ministry of Finance.

The tax-settlement year is calculated according to the calendar year. In cases where business establishments are permitted to apply a fiscal year other than the calendar year, they shall be permitted to make tax settlements according to such fiscal year.

A tax settlement must accurately and fully reflect turnover; reasonable expenses; taxable income; payable income tax amount; income tax amount to be exempted or reduced; income tax amount temporarily paid in the year; income tax amount already paid abroad for income received therefrom; underpaid or overpaid income tax amount.

Article 27.- Business establishments shall have to submit their tax-settlement reports to the tax offices within 90 days as from the end of a calendar year or fiscal year. If the tax amount temporarily paid in the year is lower than the payable tax amount as prescribed in the tax-settlement reports, business establishments shall have to fully pay the deficit amount within 10 days after submitting their settlement reports; if the tax amount temporarily paid in the year is higher than the payable tax amount as prescribed in the tax-settlement reports, business establishments shall be allowed to subtract such surplus tax amount from the payable tax amount of the subsequent period.

Article 28.- In cases of enterprise transformation, ownership conversion, merger, consolidation, division, separation, dissolution or bankruptcy, business establishments shall have to make tax settlements with the tax offices and send tax-settlement reports within 45 days as from the date of issuance of decisions on the enterprise transformation, ownership conversion, merger, consolidation, division, separation, dissolution or bankruptcy.

Article 29.- After receiving business establishments' tax-settlement reports, tax offices shall have to consider and classify them for examination and inspection.

The Ministry of Finance shall guide the methods of classifying tax-settlement reports and the examination and inspection procedures prescribed in this Article.

Article 30.- In the course of examining and inspecting tax declarations, payment and settlement by business establishments, if detecting that the purchase prices, sale prices, business expenses, taxable incomes and other factors, determined by business establishments, are unreasonable, the tax offices shall be entitled to re-determine the purchase prices and sale prices according to domestic and foreign market prices, as well as expenses, taxable incomes and other factors so as to ensure the accurate and full collection of enterprise income tax.

The Ministry of Finance shall guide the methods of determining the purchase prices and sale prices of goods and services according to market prices as provided for in this Article.

Article 31.- Tax offices shall have the following tasks, powers and responsibilities:

1. To guide business establishments in declaring and paying tax in strict accordance with the Law on Enterprise Income Tax.
2. To notify business establishments, which have not yet applied the accounting, invoice and voucher regimes, of the monthly payable tax amounts and tax payment deadline as prescribed in Clause 2 of Article 24 and cases of tax fixation prescribed in Articles 30 and 32 of this Decree.
3. To notify business establishments of the late submission of declaration forms, late tax payment and decisions on sanctioning tax-related violations; if business establishments fail to fully pay tax and/or fine amounts according to tax

notices, to be entitled to apply or request competent agencies to apply handling measures prescribed in Clause 4, Article 23 of the Law on Enterprise Income Tax to ensure the full collection of tax and fine amounts; in cases where the said handling measures have been applied, business establishments still fail to fully pay tax and fine amounts, to transfer the dossiers thereof to competent State agencies for handling according to law provisions.

4. To inspect and examine tax declarations, payment and settlements by business establishments.

5. To handle tax-related administrative violations and settle tax-related complaints.

6. To request business establishments to provide accounting books, invoices, vouchers and other dossiers and documents related to tax calculation and payment; to request credit institutions, banks and other organizations and individuals to provide documents related to tax calculation and payment.

7. To keep and use data and documents provided by business establishments and other subjects according to the prescribed regimes.

Article 32.- Tax offices shall be entitled to fix taxable income to calculate tax for business establishments in the following cases:

1. Failing to observe or improperly observing the accounting, invoice and voucher regimes.

2. Failing to declare or improperly declaring bases for tax calculation or being unable to prove the bases already stated in their declarations at the tax offices' requests.

3. Refusing to produce accounting books, invoices, vouchers and necessary documents related to tax calculation.

4. Doing business without business registration.

Tax offices shall base themselves on the investigation documents on the business situation of business establishments or on the taxable incomes of business establishments engaged in the same business lines with equivalent business scale to fix the taxable incomes.

In cases where business establishments disagree with the fixed taxable income levels, they may lodge complaints to the immediate superior tax offices or initiate lawsuits at courts according to law provisions; pending the settlement, business establishments shall still have to fully pay tax at the fixed levels.

Chapter V

ENTERPRISE INCOME TAX EXEMPTION AND REDUCTION

Article 33.- Conditions for enterprise income tax preferences

Investment projects meeting one the following conditions shall be entitled to enjoy enterprise income tax preferences:

1. Making investment in branches, lines and/or domains defined in List A of the Appendix to this Decree.

2. Making investment in branches, lines and/or domains, which are not banned by law, and employing an average number of laborers in a year at least as follows:

a/ In grade-1 and grade-2 urban centers: 100 laborers;

b/ In geographical areas where investment is encouraged as defined in List B and List C, issued together with this Decree: 20 laborers;

c/ In other geographical areas: 50 laborers.

Article 34.- Geographical areas where investment is encouraged shall be eligible for enterprise income tax preferences.

1. Geographical areas meeting with socio-economic difficulties defined in List B of the Appendix to this Decree.


2. Geographical areas meeting with exceptional socio-economic difficulties defined in List C of the Appendix to this Decree.

Article 35.- The preferential enterprise income tax rates for newly-established cooperatives and business establishments from investment projects

1. The preferential tax rates are specified as follows:

a/ The tax rate of 20%, for newly-established cooperatives in geographical areas outside List B and List C of the Appendix to this Decree; business establishments newly established under investment projects in branches, lines and/or domains defined in List A of the Appendix to this Decree;

b/ The tax rate of 20%, for business establishments newly set up under investment projects in geographical areas defined in List B of the Appendix to this Decree;

c/ The tax rate of 15%, for cooperatives established in geographical areas defined in List B of the Appendix to this Decree; business establishments newly-set up under investment projects in branches, lines and/or domains defined List A, which are implemented in geographical areas defined in List B of the Appendix to this Decree; 

d/ The tax rate of 15%, for business establishments newly set up under investment projects in geographical areas defined in List C of the Appendix to this Decree;

e/ The tax rate of 10%, for cooperatives established in geographical areas defined in List C of the Appendix to this Decree; business establishments newly set up under investment projects in branches, lines and/or domains defined in List A, which are implemented in geographical areas defined in List C of the Appendix to this Decree.

2. The duration of application of the preferential enterprise income tax rates is prescribed as follows:

a/ The enterprise income tax rate of 10% shall be applied for 15 years after newly-established cooperatives and business establishments newly set up under investment projects start their business operations;

b/ The enterprise income tax rate of 15% shall be applied for 12 years after newly-established cooperatives and business establishments newly set up under investment projects start their business operations;

c/ The enterprise income tax rate of 20% shall be applied for 10 years after newly-established cooperatives and business establishments newly set up under investment projects start their business operations.

After the duration of application of the preferential tax rates prescribed in this Article, newly-established cooperatives and business establishments newly set up under investment projects shall have to pay enterprise income tax at the rate of 28%

Article 36.- Business establishments newly set up under investment projects and relocated business establishments shall enjoy tax exemption and/or reduction as follows:

1. Production establishments newly set up under investment projects and business establishments relocated out of urban centers under the plannings approved by competent agencies shall enjoy tax exemption for 02 years after taxable income is generated and the 50% reduction of the payable tax amount for 02 subsequent years;

2. Business establishments newly set up under investment projects in branches, lines and/or domains defined in List A of the Appendix to this Decree and those satisfying conditions on labor employment prescribed in Article 33 of this Decree shall enjoy tax exemption for 02 years after taxable income is generated and the 50% reduction of the payable tax amount for 03 subsequent years;

3. Business establishments newly set up under investment projects in branches, lines and/or domains defined in List A of the Appendix to this Decree, which satisfy conditions on labor employment prescribed in Article 33 of this Decree shall enjoy tax exemption for 02 years after taxable income is generated and the 50% reduction of the payable tax amount for 05 subsequent years;

4. Business establishments newly set up under investment projects in geographical areas defined in List B of the Appendix to this Decree and business establishments relocated thereto shall enjoy tax exemption for 02 years after taxable income is generated and the 50% reduction of the payable tax amount for 06 subsequent years;

5. Business establishments newly set up under investment projects in geographical areas defined in List C of the Appendix to this Decree and business establishments relocated thereto shall enjoy tax exemption for 02 years after taxable income is generated and the 50% reduction of the payable tax amount for 08 subsequent years;

6. Business establishments newly set up under investment projects in branches, lines and/or domains defined in List A, which are implemented in geographical areas defined in List B of the Appendix to this Decree, shall enjoy tax exemption for 03 years after taxable income is generated and the 50% reduction of the payable tax amount for 07 subsequent years;

7. Business establishments newly set up under investment projects in branches, lines and/or domains defined in List A, which are implemented in geographical areas defined in List B of the Appendix to this Decree and satisfy conditions on labor employment prescribed in Article 33 of this Decree, shall enjoy tax exemption for 03 years after taxable income is generated and the 50% reduction of the payable tax amount for 08 subsequent years;

8. Business establishments newly set up under investment projects in branches, lines and/or domains defined in List A, which are implemented in geographical areas defined in List B of the Appendix to this Decree and satisfy conditions on labor employment prescribed in Article 33 of this Decree with the number of ethnic minority laborers accounting for more than 30% of the total average number of laborers employed in the year, shall enjoy tax exemption for 03 years after taxable income is generated and the 50% reduction of the payable tax amount for 09 subsequent years;

9. Business establishments newly set up under investment projects in branches, lines and/or domains defined in List A, which are implemented in geographical areas defined in List C of the Appendix to this Decree, shall enjoy tax exemption for 04 years after taxable income is generated and the 50% reduction of the payable tax amount for 07 subsequent years;

10. Business establishments newly set up under investment projects in branches, lines and/or domains defined in List A, which are implemented in geographical areas defined in List C of the Appendix to this Decree and satisfy conditions on labor employment prescribed in Article 33 of this Decree, shall enjoy tax exemption for 04 years after taxable income is generated and the 50% reduction of the payable tax amount for 08 subsequent years;

11. Business establishments newly set up under investment projects in branches, lines and/or domains defined in

List A, which are implemented in geographical areas defined in List C of the Appendix to this Decree and satisfy conditions on labor employment prescribed in Article 33 of this Decree with the number of ethnic minority laborers accounting for more than 30% of the total average number of laborers employed in the year, shall enjoy tax exemption for 04 years after taxable income is generated and the 50% reduction of the payable tax amount for 09 subsequent years;

12. Business establishments newly set up under investment projects in forms of build-operate-transfer (BTO), build-transfer-operate (BTO) and build-transfer (BT) contracts shall enjoy tax exemption for 04 years after taxable income is generated and the 50% reduction of the payable tax amount for 09 subsequent years.

Business establishments newly set up under investment projects, which are entitled to tax exemption and reduction prescribed in this Article, are independent cost-accounting business establishments which register for tax payment according to their declarations.

Business establishments newly set up under investment projects, which are entitled to tax exemption and reduction and engaged in many business activities, shall have to separately monitor and account incomes earned from business activities entitled to tax exemption and reduction. In cases where business establishments cannot account separately incomes earned from business activities entitled to tax exemption and reduction, the tax exemption and reduction shall be determined according to the proportion of the turnover from business activities entitled to tax exemption and reduction to their total turnover.

Article 37.- For economic zones and investment projects of particular encouragement, the Prime Minister shall decide on the preferential tax rates as well as duration for enterprise income tax exemption and reduction, but they shall be entitled to tax exemption for 04 years at most after their taxable incomes are generated, and a 50% reduction of the payable tax amounts for 09 subsequent years at most.

Article 38.- Business establishments investing in building new production chains, expanding their scale, renewing technology, improving the ecological environment and raising their production capacity shall enjoy exemption and reduction of the tax on their increased income portions brought about by such investment as follows:

1. Investment projects in the installation of new production chains not belonging to branches, lines, and geographical areas, where investment is encouraged as defined in Appendices A, B and C to this Decree, shall enjoy tax exemption for 01 year and the 50% reduction of the payable tax amount for 02 subsequent years.

2. Investment projects in branches, lines and/or domains defined in List A of the Appendix to this Decree shall enjoy tax exemption for 01 year and the 50% reduction of the payable tax amount for 04 subsequent years.

3. Investment projects in branches, lines and/or domains defined in List A of the Appendix to this Decree, which are implemented in geographical areas defined in List B of the Appendix to this Decree, shall enjoy tax exemption for 03 years and the 50% reduction of the payable tax amount for 04 subsequent years.

4. Investment projects in branches, lines and/or domains defined in List A of the Appendix to this Decree, which are implemented in geographical areas defined in List C of the Appendix to this Decree, shall enjoy tax exemption for 04 years and the 50% reduction of the payable tax amount for 07 subsequent years.

The Ministry of Finance shall guide the methods of determining the increased income portions brought about by investment, which are entitled to tax exemption and reduction prescribed in this Article.

Article 39.- Business establishments dealing in export goods defined in Section III, List A of the Appendix to this Decree, apart from exemption and reduction of enterprise income tax as prescribed in Articles 36, 37 and 38 of this Decree, shall also enjoy enterprise income tax preferences as follows:

1. 50% reduction of the payable tax on the turnover earned in the following cases:

a/ Export in the first year is conducted by mode of direct export;

b/ Export of new commodities with economic-technical and utility properties different from those of the commodities already exported by the enterprises;

c/ Export to a new country or new territories other than the former markets.

2. 50% reduction of the payable income tax on the additional income arising from export in the fiscal year, for investors whose export turnover of the current year is higher than that of the previous year.

3. 20% reduction of the payable income tax on the income earned from export in a fiscal year in the following cases:

a/ The export turnover accounts for more than 50% of the total turnover; the tax reduction shall be considered annually.

b/ The export markets are maintained in a stable manner with regard to volume or export value for previous three consecutive years.

4. An additional 25% reduction of the payable tax on the income earned from export in a fiscal year, for investors mentioned in Clause 1, 2 or 3 of this Article, who implement their investment projects in geographical areas defined in List B of the Appendix to this Decree.

5. Full exemption of the enterprise income tax amount payable on the income earned from export in a fiscal year, for

investors mentioned in Clause 1, 2 or 3 of this Article, who implement their investment projects in geographical areas defined in List C of the Appendix to this Decree.

Article 40.- Business establishments shall be exempt from enterprise income tax payable on the income earned in the following cases:

1. Income from the performance of contracts on scientific research and technological development; provision of scientific and technological information services.
2. Income from the sale of products during the period of trial production in strict accordance with production process, but for no more than 6 months after the trial production.
3. Income from the sale of products turned out by new technologies applied for the first time in Vietnam, but for no more than 1 year after the application of these new technology to the production.
4. Income from the performance of technical service contracts in direct service of agriculture.
5. Income from job-training reserved for ethnic minority people.
6. Income from goods-producing and trading and/or service-providing activities of business establishments reserved for laborers being disabled people.
7. Income from job-training reserved for disabled people, children in exceptionally difficult plights and social-evil doers.

Article 41.- Enterprise income tax shall be exempt for cooperatives with the level of monthly average income of each laborer being lower than the minimum wage level prescribed by the State for State officials.

Article 42.- Enterprise income tax shall be exempt for households engaged in goods production and trading and/or service provision with the level of monthly average income of each laborer being lower than the minimum wage level prescribed by the State for State officials.

Article 43.- Enterprise income tax shall be exempt for investors contributing capital with patents, technical know-hows, technological processes or technical services.

Article 44.- Enterprise income tax shall be reduced by 50% for the income earned from the transfer of the value of capital portions of foreign investors to enterprises set up under the provisions of Vietnamese law.

Article 45.- Business establishments engaged in production, construction or transport activities and employing between 10 and 100 female laborers who account for more than 50% of their regular laborers or regularly employing more than 100 female laborers who account for more than 30% of their total regular laborers shall enjoy enterprise income tax reduction corresponding to the level of expenses for female laborers.

Article 46.- If business establishments, after making the tax settlements with tax offices, suffer from losses, they shall be entitled to carry forwards such losses to, and deduct them into, their taxable incomes of the subsequent years. The loss-transferring duration shall not exceed 5 years.

Article 47.- The preferential tax rates, tax exemption, tax reduction and loss transfer prescribed in Articles 35, 36, 37, 38, 39, 40, 41, 43, 44, 45 and 46 of this Decree shall apply only to business establishments which have strictly observed the accounting, invoice and voucher regimes and registered and paid tax according to their declarations. Business establishments shall determine by themselves the conditions for enjoying tax preferences, the level of tax exemption and reduction and loss amounts to be subtracted from taxable income and notify them in writing to the tax offices when submitting the annual enterprise income tax declarations.

The time for calculating tax exemption and reduction duration according to the provisions in this Decree shall be the first fiscal year when business establishments earn taxable incomes before subtracting the loss amounts allowed to be transferred as prescribed in Article 46 of this Decree. In cases where the duration for goods production and trading and/or service provision activities in the first fiscal year eligible for tax exemption and/or reduction is less than 6 months, the business establishments may enjoy tax exemption and reduction right as from that year or register with the tax offices the time to enjoy tax exemption and reduction from the subsequent fiscal year. The tax exemption and reduction duration shall be counted from the first fiscal year when business establishments earn taxable incomes before subtracting the loss amounts allowed to be transferred.

In a period, if there appears an income amount eligible for tax exemption and/or reduction under different cases, business establishments shall select by themselves the most beneficial tax exemption and reduction cases and notify the tax offices thereof.

Chapter VI

COMMENDATION AND HANDLING OF VIOLATIONS

Article 48.- Tax offices and tax officials that well fulfill their assigned tasks; business establishments as well as other organizations and individuals that record achievements in the implementation of the Law on Enterprise Income Tax shall be commended and/or rewarded according to the State's general commendation and reward regime.

Article 49.- Business establishments, tax offices and other individuals, that violate the Law on Enterprise Income Tax shall, depending on their violation acts and seriousness, be handled according to Articles 23 and 25 of the Law

on Enterprise Income Tax and the legal documents on sanctions against administrative violations in the field of taxation.

Chapter VII

IMPLEMENTATION PROVISIONS

Article 50.- This Decree takes effect 15 days after its publication in the Official Gazette and applies to tax-calculation period from 2004.

The Government's Decree No. 30/1998/ND-CP ([/docs/find-go/30/1998/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of May 13, 1998 and Decree No. 26/2001/ND-CP ([/docs/find-go/26/2001/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of June 4, 2001 detailing the implementation of the Law on Enterprise Income Tax shall cease to be effective as from January 1, 2004.

1. To annul the regulations on the reimbursement of enterprise income tax already paid for re-invested incomes and tax on incomes transferred abroad, as well as regulations on preferences regarding enterprise income tax rates, exemption and reduction prescribed in the Government's Decree No. 24/2000/ND-CP ([/docs/find-go/24/2000/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of July 31, 2000 and Decree No. 27/2003/ND-CP ([/docs/find-go/27/2003/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of March 19, 2003 detailing the implementation of the Law on Foreign Investment in Vietnam.

To annul the regulations on preferences regarding enterprise income tax rates, exemption and reduction prescribed in the Government's Decree No. 51/1999/ND-CP ([/docs/find-go/51/1999/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of July 8, 1999 and Decree No. 35/2002/ND-CP ([/docs/find-go/35/2002/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of March 29, 2002 detailing the implementation of the Law on Domestic Investment Promotion and the provisions on enterprise income tax in the Government's Decree No. 81/2002/ND-CP ([/docs/find-go/81/2002/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of October 17, 2002 detailing the implementation of the Law on Science and Technology.

To annul the regulations on tax on land use right transfer, applicable to business establishments prescribed in the Government's Decree No. 19/2000/ND-CP ([/docs/find-go/19/2000/ND-CP&area=2&type=0&match=False&vc=True&lan=0](#)) of June 8, 2000 detailing the implementation of the Law on Tax on the Transfer of Land Use Right and the Law Amending and Supplementing a Number of Articles of the Law on Tax on the Transfer of Land Use Right.

2. Foreign-invested enterprises, which have been granted investment licenses, and domestic business establishments, which have been granted investment preference certificates, shall continue enjoying the enterprise income tax preferences stated in their investment licenses or investment preference certificates. In cases where the preferential rates inscribed in their investment licenses or investment preference certificates are lower than the preferential enterprise income tax rates under the provisions of this Decree, the business establishments shall enjoy the preferential enterprise income tax rates under this Decree for the remaining duration. For foreign-invested enterprises, if the duration eligible for tax preferences under investment licenses has expired, they shall shift to the tax rate of 25%; for cases where the tax rate of 25% is being applied, they shall continue enjoying this tax rate till the expiration of their licenses. Domestic business establishments with the duration of enjoying the preferential enterprise income tax rates having expired and other domestic business establishments being subject to the tax rate of 32%, shall shift to the tax rate of 28% as from January 1, 2004.

3. The settlement of tax-related problems, tax settlement, exemption and reduction, and handling of administrative violations related to enterprise income tax arising before January 1, 2004 shall comply with corresponding provisions of legal documents on enterprise income tax, foreign investment in Vietnam, domestic investment promotion and other legal documents already issued before the effective date of this Decree.

Article 51.- The Ministry of Finance shall guide the implementation of this Decree.

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

APPENDIX

(Issued together with the Government's Decree No. 164/2003/ND-CP of December 22, 2003 detailing the implementation of the Law on Enterprise Income Tax)

List A



BRANCHES, LINES AND DOMAINS ELIGIBLE FOR INVESTMENT PREFERENCES

Investment projects in the following branches, lines and/or domains shall be eligible for preferences:

I. Afforestation, zoning for forest regeneration; planting perennial trees on unused land, bare hills or mountains; land reclamation; salt-making; and aquaculture in unexploited water areas:

1. Forest planting, tending.
2. Planting long-term industrial trees or fruit trees on unused land, bare hills or mountains.
3. Land reclamation in service of agricultural, forestry or fishery production.
4. Producing, exploiting and refining salt.
5. Raising, culturing aquatic resources in unexploited water areas.

II. Infrastructure construction, mass-transit development; development of education and training, healthcare and national culture:


1. Investing in the construction and modernization of electric power plants as well as electricity distribution and transmission. Building establishments operated by solar energy, wind power and bio-gas.
2. Investing in the construction of water plants and water-supply systems in service of daily-life and industrial activities; investing in the construction of water-drainage systems
3. Investing in the construction and modernization of bridges, roads, inland waterways, railways, airports, harbors, railway stations, car terminals, and car-parks;
4. Building technical infrastructures in concentrated population quarters in geographical areas defined in List B or List C, issued together with this Decree.
5. Developing mass transit: investing in railway and sea transport means, land passenger transport by over-17 seat cars, and waterway passenger transport by motorized means.
6. Investing in the provision of Internet connection, accession and application services in geographical areas defined in List B and List C, issued together with this Decree; providing services of postal articles and parcels.
7. Opening semi-public, people-founded and private schools at different levels: pre-school education, general education, intermediate vocational education, as well as collegial and university training.
8. Setting up job-training establishments and establishments for raising workers' professional skills.
9. Investing in the construction of museums, libraries, cultural houses, traditional art troupes; producing, manufacturing and repairing traditional musical instruments; maintaining and preserving museums, libraries and cultural houses.
10. Setting up people-founded and private hospitals for medical examination and treatment, setting up establishments for epidemic prevention and combat; setting up social-relief centers for caring for disabled people and orphans and geriatric centers.

III. Export goods production and trading:

Projects for production of, and trading in, export goods with the export value exceeding 50% of the total value of goods produced and/or traded in a fiscal year.

IV. Offshore fishing; processing of agricultural, forestry and aquatic products; technical services in direct service of agricultural, forestry and fishery production

1. Offshore fishing.
2. Processing farm produce from domestic raw materials: processing livestock and poultry; processing and preserving vegetables and fruits; producing vegetable oils, essential oils and fats; producing milk and dairy products; producing crude powder; producing feeds for livestock, poultry and aquatic animals; producing bottled and canned fruit juices.
3. Producing pulp, paper, cardboard and artificial boards directly from domestic agricultural and forestry raw materials.
4. Processing and preserving aquatic products from domestic raw materials.
5. Services in support of planting agricultural, industrial and forestry trees; activities in support of husbandry and forestry; aquacultural services; services of protection of domestic animals; hybridization and multiplication of new strains and breeds; services of preserving agricultural, forestry and aquatic products; building warehouses for preservation of agricultural, forestry and aquatic products.

V. Scientific research and technological development, scientific and technological services; consultancy on legal matters, investment, business, business administration, intellectual property right protection and technology transfer 

1. Investing in the construction of technical establishments and works: laboratories and experimental stations for

application of new technologies to production; producing new as well as rare and precious materials.

2. Investing in the production of computers and software products.

3. Providing services of information technology research and training human resources in information technology industry.

4. Investing in the production of semiconductors and electronic components; producing telecommunication and Internet equipment; applying new technologies to the production of information and telecommunication equipment.

5. Applying high technologies; applying new biological technologies to healthcare, production of plant varieties, animal breeds, bio-fertilizers, bio-insecticides, and veterinary vaccines; garbage gathering, treatment of waste and environmental pollution, recycling of discarded materials and waste.

6. Applying technologies using or producing machinery and equipment operated by bio energy, wind power, solar, geothermal or tidal energy.

7. Providing consultancy on legal matters, investment, business, business administration, scientific and technological consultancy; intellectual property right protection and technology transfer.

VI. Other branches and lines:

1. Planting sugarcane, cotton and tea in service of processing industry; planting pharmaceutical plants; producing plant varieties and animal breeds.

2. Producing children's toys; weaving fabrics and finishing textile products; producing silk thread and assorted fibers; tanning and preliminary processing leather.

3. Raising livestock, poultry and aquatic animals under programs on agricultural restructuring at farm or larger scales.

4. Producing base chemicals, pure chemicals, special-use chemicals and dyes.

5. Investing in the production of medicines for human use; medical equipment, orthopedic equipment, vehicles and devices for disabled people; building warehouses for preservation of pharmaceuticals; reserving curative medicines for human use for prevention and combat of flood and storms, natural disasters and dangerous epidemics; plant protection drugs, preventive and curative drugs for domestic animals and aquatic animals.

6. Investing in the production of medium- and high-voltage electricity devices; diesel engines; equipment, machinery and spare parts for transport ships and fishing ships; machine tools, machinery, equipment and spare parts in service of agricultural and forestry production; foodstuff-processing machines; machinery for textile and garment industry; machinery for leather industry; machinery for mine exploitation; construction machines; industrial robots; locomotives and carriages; assorted automobiles and spare parts; generators; precise mechanical equipment; equipment and machinery for safety inspection and control in industrial production; producing moulds for metal and non-metal products; ship building and repair; producing waste-treating equipment and key industrial products under the Prime Minister's decision in each period.

7. Producing high-quality steels, alloys, non-ferrous metals, rare and precious metals and porous irons for industrial use; producing special-type cement, sound-proof, and electric-insulated and heat-resistant materials, wood substitute composite materials, construction plastic, glass fibers, fire-proof materials; coke, activated chars; producing fertilizers.

8. Traditional lines of producing handicrafts and fine art articles: carving; mother-of-pearl inlaying; lacquer ware; intaglio; products made of rattan and bamboo; carpet making, silk weaving, brocade weaving, lacework, embroidery; pottery and ceramics; producing fine art bronze articles and poonah paper.

9. Investing in the construction of grade-1 marketplaces and exhibition sites; trade promotion; securities trading activities; capital mobilization and lending by people's credit funds.

10. Maritime, airway, railway, land-road and inland waterway services.

11. Investing in the construction of national tourist sites, eco-tourism resorts; national parks; investing in the construction of cultural parks for physical training, sports, recreation and entertainment activities.

12. Investing in the construction of, and dealing in, infrastructures in industrial parks, export-processing zones and hi-tech parks. Investing in hi-tech production, processing and services in small- and medium-sized industrial parks, export-processing zones and hi-tech parks, as well as industrial clusters.

13. Making investments in the forms of build-operate-transfer (BOT); build-transfer-operate (BTO); and build-transfer (BT) contracts.

List B

GEOGRAPHICAL AREAS MEETING WITH SOCIO-ECONOMIC DIFFICULTIES, WHICH ARE ENTITLED TO INVESTMENT PREFERENCES



I. Districts of highland provinces:

1. Bac Kan province
 - Bac Kan provincial capital.
2. Cao Bang province
 - Cao Bang provincial capital.
3. Ha Giang province
 - Bac Quang rural district
 - Ha Giang provincial capital.
4. Lai Chau province
 - Dien Bien Phu provincial town
 - Dien Bien rural district
 - Lai Chau provincial capital.
5. Lao Cai province
 - Bao Thang rural district
 - Cam Duong provincial town
 - Lao Cai provincial capital
6. Son La province
 - Mai Son rural district
 - Son La provincial capital
 - Yen Chau rural district.
- II. Rural districts of mountainous and delta provinces
7. Bac Giang province
 - Luc Ngan rural district
 - Luc Nam rural district
 - Yen The rural district.
8. Hoa Binh province
 - Kim Boi rural district
 - Ky Son rural district
 - Lac Son rural district
 - Luong Son rural district
 - Lac Thuy rural district
 - Tan Lac rural district
 - Yen Thuy rural district
 - Cao Phong rural district.
9. Lang Son province
 - Bac Son rural district
 - Cao Loc rural district
 - Chi Lang rural district
 - Huu Lung rural district
 - Loc Binh rural district
 - Trang Dinh rural district
 - Van Lang rural district
 - Van Quan rural district.
10. Phu Tho province
 - Doan Hung rural district



- Ha Hoa rural district
- Song Thao rural district
- Thanh Ba rural district
- Tam Thanh rural district
- Phu Ninh rural district.

11. Quang Ninh province

- Hoang Bo rural district
- Mong Cai rural district
- Tien Yen rural district
- Van Don rural district
- Hai Ha rural district
- Dam Ha rural district.

12. Tuyen Quang province

- Ham Yen rural district
- Son Duong rural district
- Yen Son rural district
- Tuyen Quang provincial capital.

13. Thai Nguyen province

- Dong Hy rural district
- Dai Tu rural district
- Dinh Hoa rural district
- Phu Luong rural district.

14. Yen Bai province

- Tran Yen rural district
- Van Yen rural district
- Van Chan rural district
- Yen Binh rural district
- Nghia Lo provincial town.

15. Binh Phuoc province

- Dong Phu rural district
- Phuoc Long rural district
- Binh Long rural district
- Chon Thanh rural district.

16. Dak Lak province

- Cu Jut rural district
- Cu M'gar rural district
- Dak RLap rural district
- Dak Mil rural district
- Ea H' Leo rural district
- Ea Kar rural district
- Krong Pac rural district
- Krong Buk rural district
- Krong A na rural district
- Krong Nang rural district.



17. Gia Lai province

- An Khe rural district
- Ayun Pa rural district
- Chu Se rural district.

18. Kon Tum province

- Kon Tum provincial capital

19. Lam Dong province

- Bao Lam rural district
- Cat Tien rural district
- Di Linh rural district
- Da Teh rural district
- Don Duong rural district
- Duc Trong rural district
- Da Huoi rural district
- Lam Ha rural district.

20. Binh Thuan province

- Bac Binh rural district
- Duc Linh rural district
- Ham Thuan Bac rural district
- Tanh Linh rural district
- Ham Thuan Nam rural district.

21. Binh Dinh province

- Hoai An rural district
- Phu My rural district
- Phu Cat rural district
- Tay Son rural district.

22. Hai Duong province

- Chi Linh rural district
- Kinh Mon rural district.

23. Ha Tinh province

- Huong Khe rural district
- Huong Son rural district
- Ky Anh rural district
- Nghi Xuan rural district
- Vu Quang rural district.

24. Ninh Binh province

- Tam Diep provincial town
- Nho Quan rural district
- Yen Mo rural district.

25. Nghe An province

- Anh Son rural district
- Nghia Dan rural district
- Tan Ky rural district
- Thanh Chuong rural district.



26. Ninh Thuan province

- Ninh Hai rural district
- Ninh Phuoc rural district.

27. Phu Yen province

- Song Cau rural district
- Tuy Hoa rural district
- Tuy An rural district.

28. Quang Tri province

- Dak Rong rural district
- Vinh Linh rural district
- Gio Linh rural district
- Cam Lo rural district
- Trieu Phong rural district
- Hai Lang rural district.

29. Quang Nam province

- Dai Loc rural district
- Que Son rural district.

30. Quang Ngai province

- Nghia Hanh rural district
- Son Tinh rural district.

31. Thanh Hoa province

- Thach Thanh rural district.

32. Thua Thien Hue province

- Nam Dong rural district
- Quang Dien rural district
- Phong Dien rural district
- Huong Tra rural district
- Phu Loc rural district
- Phu Vang rural district.

33. An Giang province

- An Phu rural district
- Tri Ton rural district
- Tinh Bien rural district
- Thoai Son rural district.

34. Bac Lieu province

- Bac Lieu provincial capital
- Vinh Loi rural district.

35. Ca Mau province

- Thoi Binh rural district
- Tran Van Thoi rural district
- Cai Nuoc rural district
- Dam Doi rural district
- Ngoc Hien rural district.

36. Dong Nai province



- Dinh Quan rural district
- Tan Phu rural district
- Xuan Loc rural district
- Long Khanh rural district.

37. Kien Giang province

- Chau Thanh rural district
- Hon Dat rural district
- Giong Rieng rural district
- An Minh rural district
- Tan Hiep rural district
- Ha Tien rural district
- Kien Luong rural district.

38. Khanh Hoa province

- Van Ninh rural district
- Cam Ranh rural district
- Dien Khanh rural district.

39. Soc Trang province

- Long Phu rural district
- My Xuyen rural district
- Soc Trang provincial capital
- Cu Lao Dung rural district.

40. Tra Vinh province

- Cau Ngang rural district
- Cau Ke rural district
- Tieu Can rural district.

41. Vinh Phuc province

- Lap Thanh rural district
- Tam Duong rural district
- Binh Xuyen rural district.

42. Can Tho province

- Long My rural district
- Vi Thuy rural district
- O Mon rural district.

43. Tay Ninh province

- Tan Bien rural district
- Tan Chau rural district
- Chau Thanh rural district
- Ben Cau rural district.

44. Thai Binh province

- Thai Thuy rural district.

45. Long An province

- Duc Hue rural district
- Tan Hung rural district
- Vinh Hung rural district



- Moc Hoa rural district
- Tan Thanh rural district
- Duc Hoa rural district.
- 46. Dong Thap province
 - Hong Ngu rural district
 - Tan Hong rural district
 - Tam Nong rural district
 - Thap Muoi rural district.
- 47. Tien Giang province
 - Tan Phuoc rural district.
- 48. Quang Binh province
 - Quang Ninh rural district
 - Le Thuy rural district
 - Bo Trach rural district
 - Quang Trach rural district.
- 49. Ba Ria-Vung Tau province
 - Chau Duc rural district
 - Xuyen Moc rural district.
- 50. Vinh Long province
 - Tra On rural district
 - Tam Binh rural district
 - Binh Minh rural district.
- 51. Ha Noi city
 - Soc Son rural district.
- 52. Ho Chi Minh city
 - Can Gio rural district
 - Nha Be rural district.
- 53. Ben Tre province
 - Thanh Phu rural district
 - Ba Tri rural district
 - Binh Dai rural district.
- 54. Bac Ninh province
 - Gia Binh rural district
 - Que Vo rural district.
- 55. Ha Tay province
 - Ba Vi rural district.
- 56. Da Nang city
 - Hoa Vang rural district.
- 57. Ha Nam province
 - Thanh Liem rural district
- 58. Hung Yen province
 - An Thi rural district
 - Phu Cu rural district
 - Tien Lu rural district.



59. Binh Duong province

- Phu Giao rural district.

List C

GEOGRAPHICAL AREAS MEETING WITH SPECIAL SOCIO-ECONOMIC DIFFICULTIES, WHICH ARE ENTITLED TO INVESTMENT PREFERENCES

I. Rural districts of highland or and island provinces

1. Bac Kan province

- Ba Be rural district

- Bach Thong rural district

- Cho Moi rural district

- Cho Don rural district

- Ngan Son rural district

- Na Ri rural district

- Pac Nam rural district.

2. Cao Bang province

- Bao Lac rural district

- Ha Lang rural district

- Ha Quang rural district

- Hoa An rural district

- Nguyen Binh rural district

- Quang Uyen rural district

- Thong Nong rural district

- Tra Linh rural district

- Thach An rural district

- Trung Khanh rural district

- Phuc Hoa rural district.

3. Ha Giang province

- Bac Me rural district

- Dong Van rural district

- Hoang Su Phi rural district

- Meo Vac rural district

- Quan Ba rural district

- Vi Xuyen rural district

- Xin Man rural district

- Yen Minh rural district.

4. Lai Chau province

- Muong Lay rural district

- Muong Te rural district

- Phong Tho rural district

- Tua Chua rural district

- Tuan Giao rural district

- Sin Ho rural district

- Dien Bien Dong rural district



- Muong Nhe rural district
- Tam Duong rural district.

5. Lao Cai province

- Bac Ha rural district
- Bat Sat rural district
- Muong Khuong rural district
- Than Uyen rural district
- Van Ban rural district
- Sa Pa rural district
- Bao Yen rural district.

6. Son La province

- Bac Yen rural district
- Moc Chau rural district
- Muong La rural district
- Quynh Nhai rural district
- Thuan Chau rural district
- Song Ma rural district
- Phu Yen rural district.

7. Binh Thuan province

- Phu Quy rural district.

8. Ba Ria-Vung Tau province

- Con Dao rural district.

9. Da Nang city

- Hoang Sa island district.

10. Hai Phong city

- Bach Long Vi island district
- Cat Hai island district.

11. Khanh Hoa province

- Truong Sa island district.

12. Kien Giang province

- Kien Hai island district
- Phu Quoc island district.

13. Quang Ninh province

- Co To island district.

14. Quang Ngai province

- Ly Son rural district.

II. Rural districts of mountain provinces and regions inhabited by ethnic minority people

15. Bac Giang province

- Son Dong rural district.

16. Hoa Binh province

- Da Bac rural district
- Mai Chau rural district.

17. Lang Son province

- Binh Gia rural district



- Dinh Lap rural district.
- 18. Phu Tho province
 - Thanh Son rural district
 - Yen Lap rural district.
- 19. Quang Ninh province
 - Ba Che rural district
 - Binh Lieu rural district.
- 20. Tuyen Quang province
 - Chiem Hoa rural district
 - Na Hang rural district.
- 21. Thai Nguyen province
 - Vo Nhai rural district.
- 22. Yen Bai province
 - Luc Yen rural district
 - Mu Cang Chai rural district
 - Tram Tau rural district.
- 23. Dak Lak province
 - Dak Nong rural district
 - Krong No rural district
 - Krong Bong rural district
 - Lak rural district
 - Buon Don rural district
 - M'Drak rural district
 - Ea Sup rural district
 - Dak Song rural district.
- 24. Gia Lai province
 - Duc Co rural district
 - K'Bang rural district
 - K'Rong Pa rural district
 - Kon Ch'ro rural district
 - Mang Yang rural district
 - Ia Grai rural district
 - Chu Prong rural district
 - Chu Pah rural district.
- 25. Kon Tum province
 - Dak To rural district
 - Dak Glei rural district
 - Kon Phong rural district
 - Sa Thay rural district
 - Dak Ha rural district
 - Ngoc Hoi rural district
 - Kon Ray rural district.
- 26. Lam Dong province
 - Lac Duong rural district.



27. Kien Giang province

- An Bien rural district
- Go Quao rural district
- Vinh Thuan rural district.

28. Soc Trang province

- My Tu rural district
- Thanh Tri rural district
- Vinh Chau rural district.

29. Tra Vinh province

- Chau Thanh rural district
- Tra Cu rural district.

30. Binh Dinh province

- An Lao rural district
- Vinh Thanh rural district
- Van Canh rural district.

31. Khanh Hoa province

- Khanh Vinh rural district.
- Khanh Son rural district.

32. Ninh Thuan province

- Ninh Son rural district.

33. Ba Ria-Vung Tau province

- Tan Thanh rural district.

34. Bac Lieu province

- Hong Dan rural district.

35. Binh Phuoc province

- Bu Dang rural district
- Loc Ninh rural district
- Bu Dop rural district.

36. Ca Mau province

- U Minh rural district.

37. Thanh Hoa province

- Quan Hoa rural district
- Ba Thuoc rural district
- Lang Chanh rural district
- Thuong Xuan rural district
- Quan Son rural district
- Muong Lat rural district
- Nhu Xuan rural district
- Ngoc Lac rural district
- Cam Thuy rural district
- Nhu Thanh rural district.

38. Nghe An province

- Ky Son rural district
- Tuong Duong rural district



- Con Cuong rural district
- Que Phong rural district
- Quy Hop rural district
- Quy Chau rural district.
- 39. Quang Binh province
- Minh Hoa rural district
- Tuyen Hoa rural district.
- 40. Quang Tri province
- Huong Hoa rural district.
- 41. Thua Thien Hue province
- A Luoi rural district.
- 42. Quang Nam province
- Dong Giang rural district
- Tay Giang rural district
- Giang rural district
- Phuoc Son rural district
- Bac Tra My rural district
- Nam Tra My rural district
- Hiep Duc rural district
- Tien Phuoc rural district
- Nui Thanh rural district.
- 43. Quang Ngai province
- Ba To rural district
- Tra Bong rural district
- Son Tay rural district
- Son Ha rural district
- Minh Long rural district
- Binh Son rural district.
- 44. Phu Yen province
- Son Hoa rural district
- Song Hinh rural district
- Dong Xuan rural district.-

Văn bản liên quan hiệu lực



1 Decree of Government No. 24/2007/ND-CP of February 14, 2007 detailing the implementation of The Law On Enterprise Income Tax (/decree-of-government-no-24-2007-nd-cp-of-february-14-2007-detailing-the-implementation-of-the-law-on-enterprise-income-tax.html)

2 Decree of Government No.35/2002/ND-CP of March 29, 2002 amending and supplementing lists A, B and C issued in the appendix to The Governments Decree No. 51/1999/ND-CP of July 8, 1999 which details the implementation of the Law on Domestic Investment Promotion (amended) (/decree-of-government-no-35-2002-nd-cp-of-march-29-2002-amending-and-supplementing-lists-a-b-and-c-issued-in-the-appendix-to-the-governments-decree-no-51-1999-nd-cp-of-july-8-1999-which-details-the-implementation-of-the-law-on.html)



3 Decree of Government No. 26/2001/ND-CP, amending and supplementing a number of articles of the Government's Decree No. 30/1998/ND-CP of May 13, 1998 detailing the implementation of the Law on Enterprise Income Tax. (/decreed-of-government-no-26-2001-nd-cp-amending-and-supplementing-a-number-of-articles-of-the-government-39-s-decreed-no-30-1998-nd-cp-of-may-13-1998-detailing-the-implementation-of-the-law-on-enterprise-income-tax.html)

4 Decree of Government No. 19/2000/ND-CP, detailing the implementation of the Law on land use right transfer Tax and the Law amending and supplementing a number of articles of the Law on land use right transfer Tax (/decreed-of-government-no-19-2000-nd-cp-detailing-the-implementation-of-the-law-on-land-use-right-transfer-tax-and-the-law-amending-and-supplementing-a-number-of-articles-of-the-law-on-land-use-right-transfer-tax.html)

5 Decree of Government No.108/2006/ND-CP of September 22, 2006 detailing and guiding the implementation of a number of articles of The Investment Law (/decreed-of-government-no-108-2006-nd-cp-of-september-22-2006-detailing-and-guiding-the-implementation-of-a-number-of-articles-of-the-investment-law.html)

6 Decree of Government No. 24/2000/ND-CP of July 31, 2000 detailing the implementation of The Law on Foreign Investment in Vietnam (/decreed-of-government-no-24-2000-nd-cp-of-july-31-2000-detailing-the-implementation-of-the-law-on-foreign-investment-in-vietnam.html)

7 Decree of Government No. 152/2004/ND-CP of August 6, 2004 amending and supplementing a number of articles of The Government's Decree No. 164/2003/ND-CP of December 22, 2003 detailing the implementation of the law on enterprise income tax (/decreed-of-government-no-152-2004-nd-cp-of-august-6-2004-amending-and-supplementing-a-number-of-articles-of-the-government-s-decreed-no-164-2003-nd-cp-of-december-22-2003-detailing-the-implementation-of-the-law-on-enterprise-inc.html)

8 Decree No. 81/2002/ND-CP of October 17, 2002, detailing the implementation of a number of articles of the science and Technology Law (/decreed-no-81-2002-nd-cp-of-october-17-2002-detailing-the-implementation-of-a-number-of-articles-of-the-science-and-technology-law.html)

9 Decree No. 27/2003/ND-CP of March 19th, 2003, on amendment of and addition to a number of articles of Decree 24/2000 /ND-CP dated 31 July 2000 providing detailed regulations on the implementation of the Law on foreign investment in Vietnam. (/decreed-no-27-2003-nd-cp-of-march-19th-2003-on-amendment-of-and-addition-to-a-number-of-articles-of-decreed-24-2000-nd-cp-dated-31-july-2000-providing-detailed-regulations-on-the-implementation-of-the-law-on-foreign-investment-in.html)

10 Decree No. 30/1998/ND-CP of May 13, 1998, detailing the implementation of the law on enterprise income tax (/decreed-no-30-1998-nd-cp-of-may-13-1998-detailing-the-implementation-of-the-law-on-enterprise-income-tax.html)

11 Decree No. 51/1999/ND-CP of July 8, 1999, detailing the implementation of Law No. 03/1998/qh10 on domestic investment promotion (amended) (/decreed-no-51-1999-nd-cp-of-july-8-1999-detailing-the-implementation-of-law-no-03-1998-qh10-on-domestic-investment-promotion-amended.html)

Văn bản liên quan nội dung



1 Decree of Government No. 26/2001/ND-CP, amending and supplementing a number of articles of the Government's Decree No. 30/1998/ND-CP of May 13, 1998 detailing the implementation of the Law on Enterprise Income Tax. (/decreed-of-government-no-26-2001-nd-cp-amending-and-supplementing-a-number-of-articles-of-the-government-39-s-decreed-no-30-1998-nd-cp-of-may-13-1998-detailing-the-implementation-of-the-law-on-enterprise-income-tax.html)

2 Circular No. 128/2003/TT-BTC of December 22, 2003, guiding the implementation of the Government's Decree No. 164/2003 /ND-CP of December 22, 2003 detailing the implementation of the Law on enterprise Income Tax (/circular-no-128-2003-tt-btc-of-december-22-2003-guiding-the-implementation-of-the-government-s-decreed-no-164-2003-nd-cp-of-december-22-2003-detailing-the-implementation-of-the-law-on-enterprise-income-tax.html)



3 Law No. 35-L/CTN of June 23, 1994, The Labor Code of The Socialist Republic of Vietnam. (/law-no-35-l-ctn-of-june-

23-1994-the-labor-code-of-the-socialist-republic-of-vietnam.html)
4 Decree no. 87-CP of august 17, 1994 setting price brackets for land categories promulgated by the Government (/decreed-no-87-cp-of-august-17-1994-setting-price-brackets-for-land-categories-promulgated-by-the-government.html)
5 Law No. 07/2003/QH11 of June 17, 2003, amending and supplementing a number of articles of the value added tax law (/law-no-07-2003-qh11-of-june-17-2003-amending-and-supplementing-a-number-of-articles-of-the-value-added-tax-law.html)
6 Law No. 32/2001/QH10 of December 25, 2001 on organization of the Government (/law-no-32-2001-qh10-of-december-25-2001-on-organization-of-the-government.html)
7 Circular No. 134/2007/TT-BTC of November 23, 2007 guiding the implementation of The Government's Decree No. 24/2007 /ND-CP of February 14, 2007, detailing the implementation of The Law on enterprise income tax (/circular-no-134-2007-tt-btc-of-november-23-2007-guiding-the-implementation-of-the-government-s-decree-no-24-2007-nd-cp-of-february-14-2007-detailing-the-implementation-of-the-law-on-enterprise-income-tax.html)
8 Law No. 09/2003/QH11 of June 17, 2003, on enterprise income tax (/law-no-09-2003-qh11-of-june-17-2003-on-enterprise-income-tax.html)
9 Law No. 52-L/CTN/DT of November 12, 1996, on foreign investment in vietnam (/law-no-52-l-ctn-dt-of-november-12-1996-on-foreign-investment-in-vietnam.html)
10 Decree No. 158/2003/ND-CP of December 10, 2003, detailing the implementation of the value added Tax Law and the law amending and supplementing a number of articles of the value added Tax Law (/decreed-no-158-2003-nd-cp-of-december-10-2003-detailing-the-implementation-of-the-value-added-tax-law-and-the-law-amending-and-supplementing-a-number-of-articles-of-the-value-added-tax-law.html)
11 Circular No. 88/2004/TT-BTC of September 1, 2004 Amending and supplementing the finance Ministrys Circular No. 128/2003/TT-BTC of December 22, 2003 guiding the implementation of The Governments Decree No. 164/2003/ND-CP of December 22, 2003 detailing the implementation of The Law on Enterprise Income Tax (/circular-no-88-2004-tt-btc-of-september-1-2004-amending-and-supplementing-the-finance-ministrys-circular-no-128-2003-tt-btc-of-december-22-2003-guiding-the-implementation-of-the-governments-decree-no-164-2003-nd-cp-of-decembe.html)
12 Decree No. 30/1998/ND-CP of May 13, 1998, detailing the implementation of the law on enterprise income tax (/decreed-no-30-1998-nd-cp-of-may-13-1998-detailing-the-implementation-of-the-law-on-enterprise-income-tax.html)
13 Circular No. 08/2007/TT-BTC of January 30, 2007 guiding financial regimes and customs procedures to be applied in Nghi Son Economic Zone, Thanh Hoa province (/circular-no-08-2007-tt-btc-of-january-30-2007-guiding-financial-regimes-and-customs-procedures-to-be-applied-in-nghi-son-economic-zone-thanh-hoa-province.html)
14 Circular No. 105/2006/TT-BTC of November 15, 2006 guiding the financial regime and customs procedures applicable to Van Phong economic zone, Khanh Hoa province (/circular-no-105-2006-tt-btc-of-november-15-2006-guiding-the-financial-regime-and-customs-procedures-applicable-to-van-phong-economic-zone-khanh-hoa-province.html)
15 Official Dispatch No. 3571/TC/TCT of March 29, 2005, on business income tax exemption or reduction for business establishments engaged in infrastructure and house development investment (/official-dispatch-no-3571-tc-tct-of-march-29-2005-on-business-income-tax-exemption-or-reduction-for-business-establishments-engaged-in-infrastructure-and-house-development-investment.html)
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Đang cập nhật...



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