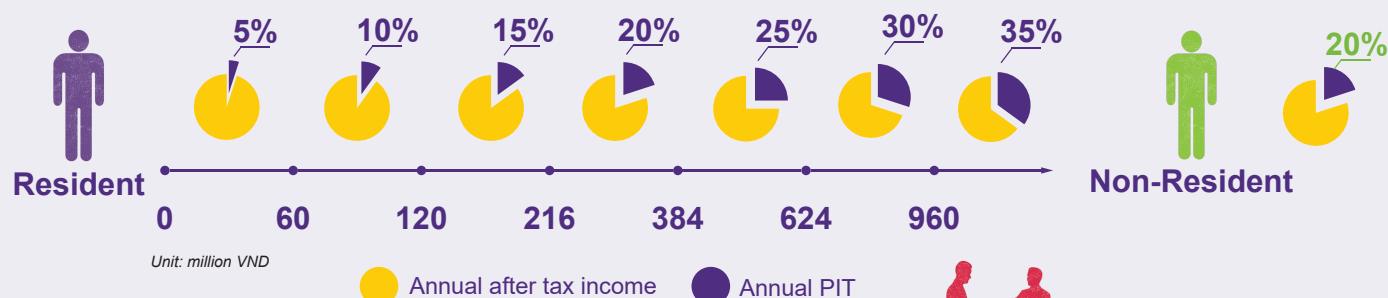


# Tax Rates in Vietnam

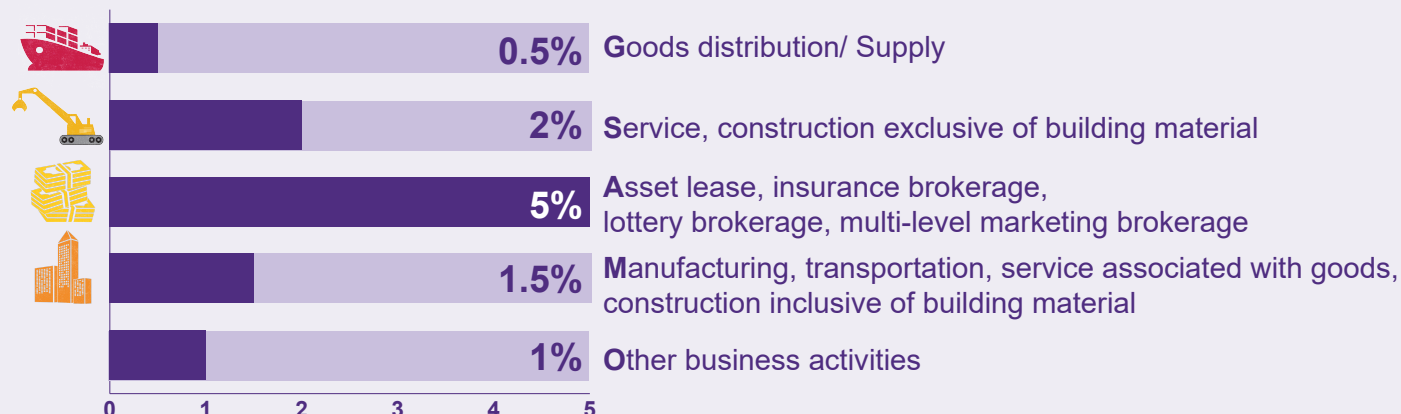


## Personal Income Tax

### Employment income



### Business income



### Capital investment

#### Royalties technology transfer franchising

5% on amount over VND 10 million

#### Winning/prizes inheritance/gift

10% on amount over VND 10 million

### Capital assignment

Resident: 20% on net gains  
Non-Resident: 0.1% on gross sale proceeds  
Security transfer: 0.1% on gross sale proceeds

### Real property transfer

2% on gross sale proceeds

## Corporate Income Tax

### Incentive rate

0% 10% 15% 17%  
subject to application and approval at the time of licensing

### Standard rate

20%

## Capital Gains Tax

20% for corporate owners

0.1% of sales amount for securities owned by individuals



0% Paid to corporate shareholder



5% Paid to individuals

## Dividends



## Foreign Contractors Tax

Deemed CIT - FCT rate

Deemed VAT - FCT rate

ex: exempt



### Services

- Services  
- Restaurant/ hotel/ casino management services  
- Service associated with goods supply (if contract doesn't separate the value of goods and services)

### Leasing

- Leasing machinery and equipment  
- Leasing aircraft, airplane engines/ spare parts, vessels (for aircraft and vessel cannot be produced in VN)

### Capital investment

- Transferring securities/ deposit certificates

### Construction

- Construction, installation including supply of materials, machinery, equipment  
- Construction, installation excluding supply of material, machinery, equipment

### Royalty

- Royalty/ License fee  
(\*Software license, transfer of technology, transfer of intellectual property rights are VAT exempt)

### Trades

- Distributing, supplying goods  
- Distributing, supplying goods associated with services rendered in Vietnam (Including the form of on-spot export and import)  
- Supplying goods under INCOTERMS where the seller bear risk relating to goods in Vietnam

### Insurance

- Insurance  
- Reinsurance abroad, commission of the reinsurance transfer

### Banking

- Loan interest  
- Derivative financial services

### Oil & gas

- Leasing drilling rigs  
- Supply of goods and/ or services for oil & gas exploration and development

### Transportation

- Transport (including the transport by seaway, by airway)

### Others

- Other production  
- Other business activities