

Tax Policy

Written by Administrator

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Impletemented as the State's current regulations.

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INVESTMENT INCENTIVES IN DNN TAN PHU INDUSTRIAL PARK

I. CORPORATE INCOME TAX (Corporate Income Tax law dated 17/09/2007/24/2007/NDCP dated 14/02/1007 of the Government and Circular 134/2007 dated 23/11 / 2007 of Ministry of Finance)

	Preference Time	Tax (%)	Forward Loss	10 Fr Inc T
<i>New establishment</i>	<i>10 years</i> (Article 34, clause 2, point b)	<i>20%</i> (Article 34, clause 2, point b)	<i>≤ 5 years</i> (Article 42)	<i>2 y</i> (A 35,
<i>Investment expansion (incentives for expanding areas only)</i>		As currently	<i>≤ 5 years</i> (Article 42)	<i>2 y</i>
<i>Relocation into the IP</i>		As currently (25%)	<i>≤ 5 years</i> (Article 42)	<i>2 y</i> (Art 5, cla

II. EXPORT AND IMPORT TAX (Export and Import Tax Law 45/2005 dated 14/06/2005, Decree 149/2005/ND-CP dated 08/12/2005 of the Government and Decree 59/2007/TT-BTC dated 14/06/2007 of the Ministry of Finance)

	<i>Items</i>
<i>Exports</i> Article 19, clause 4 - Decree 149/NÑ-CP)	Imported goods used for manufacturing export goods if the import duty paid shall be refunded at a rate corresponding to actual products for exports
<i>Imports</i> (Chapter IV, Article 16 clause 6 - IMPORT TAX LAW 45/2005 dated 14/06/2005)	1 / Supplies and raw materials used to create fixed assets for new projects or project expansion, technological innovation a) Equipments and machineries. b) Transport equipments exclusively used in the technology chains. Means of workers transporting include cars of from 24