

## INVESTMENT INCENTIVES

Investment incentives in Cau Nghi Industrial Park

### 1. Corporate income tax (CIT): 20%

#### 2. Tax incentives

- The incentive tax rate will be 17% a year for ten years from the first year of income generation. When these incentive rates expire, the enterprise reverts to applying the corporate income tax rate of 20%.

### 3. Tax exemption for 2 years, 50 percent reduction of payable tax amounts for 4 subsequent years from the time of turnover generation.

- Time for tax exemption and reduction is continuously calculated from the first year that the enterprise has taxable turnover from the project.
- If an enterprise does not have taxable income in the first three years from the first year it has turnover, the tax exemption and reduction will apply starting from the fourth year.

*Pursuant to determining tax incentives: the Decree No. 218/2013/NĐ-CP of Dec. 26, 2013 and Decree No. 118/2015/NĐ-CP of Nov. 12, 2015.*

#### 4. Import tax:

Exemption of import tax on goods imported in accordance with Article 16 of the Law on Import and Export Tax No. 45/2005/QH11 of June 14, 2005 and Article 12 of the Government's Decree No. 87/2010/NĐ-CP of August 13, 2010 detailing the implementation of a number of article of the Import and Export Tax Law.

Year count		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	19	...
General case	Preferential rate																			

← → 10 years

General case	From the first year of taxable income	0%	8.5%	17%	20%
--------------	---------------------------------------	----	------	-----	-----

← → 02 years      ← → 04 years      ← → 04 years

General case	No taxable income for the first 3 years, from the first year of revenue	0%	8.5%	17%	20%
--------------	---	----	------	-----	-----

← → 02 years      ← → 04 years      ← → 01 year

### TỔNG CÔNG TY IDICO - CTCP

Tầng 32, Tòa nhà Pearl Plaza, 561A Điện Biên Phủ, Phường 25, Quận Bình Thạnh, TP.HCM  
 ĐT: (+84) 28 3931 2660. Fax: (+84) 28 3931 2705 | [www.idico.com.vn](http://www.idico.com.vn) | [headoffice@idico.com.vn](mailto:headoffice@idico.com.vn)