

INVESTMENT INCENTIVES

Investment incentives in Cau Nghin 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/ND-CP of Dec. 26, 2013 and Decree No. 118/2015/ND-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/ND-CP of August 13, 2010 detailing the implementation of a number of article of the Import and Export Tax Law.



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