



## INVESTMENT INCENTIVES

Investment incentives in Phu My 2 Expansion 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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