INCENTIVES POLICIES FOR INVESTMENT PROJECTS IN THE PROVINCE OF DONG NAI

1. PROJECTS FOR INDUSTRIAL PRODUCTION

a) Land rent (Based on the Consolidation Document 05/VBHN-BTC in 2018 consolidating the Decree on regulations on collection of land and water surface rent issued by the Ministry of Finance):

- Exemption from land and water surface rent for the entire land lease period for projects to build infrastructure for common use in industrial parks and industrial clusters according to planning approved by competent authorities.

- Exemption for 3 years from the date of completion of the project and put into operation for projects on the list of industries for incentives investment in Dong Nai province in Decree 31/2021/ND-CP dated March 26, 2021 of the Government ; for new production and business establishments of economic organizations that are relocated due to planning, relocated due to environmental pollution.

- Exemption for 11 years for investment projects on the list of fields of special incentives investment as prescribed in Decree 31/2021/ND-CP dated March 26, 2021 of the Government.

b) Tax on corporate income (based on Decree 218/2013/ND-CP dated December 26, 2013 of the Government):

- The common corporate income tax rate is 20%.

- Corporate income from new investment projects in industrial parks except for industrial parks located in areas with favorable socio-economic conditions) in Dong Nai province are exempt from tax for a maximum of 2 years and reduce 50% of the payable tax for no more than 4 subsequent years.

- Areas with favorable socio-economic conditions specified in this Clause are urban districts of special-class urban cities, grade-I cities directly under the central government, and grade-I cities directly under the province. On December 31, 2015, Bien Hoa City was recognized as a grade-I urban city directly under Dong Nai Province due to Decision No. 2488/QĐ-TTg of the Prime Minister. Accordingly, investment projects in industrial zones located in the city. Bien Hoa, Dong Nai province is not allowed to apply the above preferential tax exemption and reduction policies.

- The corporate income tax rate of 10% for a period of 15 years, an exemption for 4 years and 50% reduction of payable tax for the next 9 years is applied to:

+ Enterprise income from the implementation of new investment projects, including: scientific research and technological development; invest in the development of water plants, power plants, water supply and drainage systems; bridges, roads, railways; airports, seaports, river ports; airports, railway stations and other particularly important infrastructure works decided by the Prime Minister; software product production; composed materials production, of light of construction materials, rare and precious materials; production of renewable energy, clean energy, energy from waste and biomass.

+ Enterprise income from implementing new investment projects in the field of environmental protection, including: production of environmental pollution treatment equipment, environmental pollution treatment chemicals; equipment; pollution treatment and environmental protection; collection and treatment of wastewater, exhaust gas and solid waste;recycling and reuse of waste.

+ Hi-tech enterprises, agricultural enterprises applying high technology due to the provisions of the Law on High Technology.

+ Enterprise income from the implementing new investment projects in the manufacturing sector (except for goods production projects to extise tax, mining project) meeting one of the following criteria:

+ Projects have minimum investment capital of 6 (six) trillion dong, disbursed within 3 years from the time of first investment in accordance with the law on investment and has a total turnover of at least 10 (ten) trillion dong/year at the latest after 3 years from the start of production.

+ Projects with minimum investment capital of 6 (six) trillion dong, disbursed within 3 years from the time of initial investment is permitted in accordance with the law on investment and common use more than 3,000 employees at the latest after 3 years from the year of start-up. The number of regular employees is determined due to the provisions of the labor law.

+ Enterprise income from implementing investment projects in the field of production, except goods production projects to excise tax and mining projects with a minimum investment capital of 12 (twelve) trillion dong, using technology must be applied to the preferential tax rate of Law on High Technology, Law on Science and Technology, disbursing the total registered investment capital within 3 years from the date of approval investment in accordance with the law on investment.

+ Enterprises income from implementing new investment projects to produce products on the list of priority industry products prioritized for development meeting one of the following criteria:

+ Industrial products to support high technology due to the provisions of Law on High Technology;

+ Supporting industrial products for the products approved of the following sectors: textile - garment; leather - shoes; electronics - information technology; automobile; mechanical and assembly; mechanical engineering, which cannot be produced domestically until January 1, 2015 or can be manufactured but cannot meet technical standards of the European Union (EU) or equivalent.

+ The corporate income tax rate of 17% for 10 years tax exemption for 2 years and 50% reduction of payable tax for the next 4 years applied to the income of enterprises from the implementing the new investment projects including: production of high-grade steel; energy-saving products; machinery and equipment for agriculture, forestry, fishery and salt; production of irrigation equipment; production and refining of animal, poultry and aquatic feed.

- Investment projects to expand production scale, increase capacity, renew production technology in fields or selected investment incentives regions may to enjoy tax incentives due to operation projects for the remaining time (if any) or enjoy tax exemption, tax reduction for the additional income from expansion investment equal to the tax exemption, tax reduction period applicable to new investment projects in the same field of enterprises income tax incentives if it meets one of the following criteria:

+ Total capital of fixed assets increased when the investment project is completed and put into operation shall be at least 20 billion dong, for an expansion investment project in the field of corporate income tax incentives;

+ The proportion of the cost of fixed assets increased when at least 20% of the total cost of fixed assets before investment;

+ The design capacity increases at least from 20% compared to the designed capacity before investment.

Operating expenses invest in technology upgrading, renovating of operating projects in tax incentives field or center but do not satisfy one of the three criteria specified above, the tax incentives shall be applied for current projects for the remaining time (if any).

This Section specifies a list of supporting industry items that are given development priority and are eligible for tax advantages. This list must adhere to government regulations.

- Annex 1 part (Based on the Decree 134/2016/ND-CP dated September 1, 2016 of the Government amended and supplemented in the Decree No. 18/2021/ND-CP dated March 11, 2021 of the government).

To be exempt from tax on goods imported to create fixed assets of incentives beneficiaries in accordance with the investment projects, including:

- Machineries, components; details, separate parts, spare parts for synchronous assembly or synchronous for manufacturing and equipments; raw materials and supplies used to manufacture machineries and equipments or to manufacture components, details, separate parts and spare parts of machinery and equipment;

- Specialized means of transport in the technological line directly used for the production activities of the projects;

- Construction materials cannot be produced domestically.

2. PRIORITY FOR INVESTMENT PROJECTS IN AGRICULTURE AND RURAL

AREAS:

a) Land rent: investment projects in agriculture and rural areas in Dong Nai province are on the list of fields of special incentives investment in agriculture and rural areas specified in Decree 57/2018/ND-CP dated April 17, 2018 of the Government that encouraged enterprises to invest in agriculture and rural areas to enjoy the following incentives:

- Land or water surface leases from the State shall be exempted for the first 11 years from the date on which the State leases land or water surface, and shall be reduced by 50% of land and water surface rents for the next 5 years.

b) Corporate income tax (based on Decree 218/2013/ND-CP dated December 26, 2013 of the Government):

+ The design capacity increases at least from 20% compared to the designed capacity before investment.

- Enterprises invest in technology upgrading, renovating of operating projects in tax incentives field or center but do not satisfy one of the three criteria specified above, the tax incentives shall be applied for current projects for the remaining time (if any).

This Section specifies a list of supporting industry items that are given development priority and are eligible for tax advantages. This list must adhere to government regulations.

- Annex 1 part (Based on the Decree 134/2016/ND-CP dated September 1, 2016 of the Government amended and supplemented in the Decree No. 18/2021/ND-CP dated March 11, 2021 of the government).

To be exempt from tax on goods imported to create fixed assets of incentives beneficiaries in accordance with the investment projects, including:

- Machineries, components; details, separate parts, spare parts for synchronous assembly or synchronous for manufacturing and equipments; raw materials and supplies used to manufacture machineries and equipments or to manufacture components, details, separate parts and spare parts of machinery and equipment;

- Specialized means of transport in the technological line directly used for the production activities of the projects;

- Construction materials cannot be produced domestically.

2. PRIORITY FOR INVESTMENT PROJECTS IN AGRICULTURE AND RURAL

- Import tax exemption for goods imported to create fixed assets for enterprises to enjoy incentives in accordance with the provisions of the investment law. (Based on the Decree 134/2016/ND-CP dated September 1, 2016 of the Government amended on Decree No. 18/2021/ND-CP dated March 11, 2021 of the Government).

3. PRIORITY FOR PROJECTS OF SOCIAL HOUSING AND RESETTLEMENT HOUSING:

3.1 Incentives for investors of social housing projects specified in Article 58 of the Law on Housing 2014 and Article 9 of Decree 100/2015/ND-CP dated October 20, 2015 of the Government on development and management of social housing, as amended and supplemented in Decree 49/2021/ND-CP dated April 1, 2021, specifically as follows:

a) Exempted from land use levy and land rent for the land allocated or leased by the State including the land for construction of commercial and business works approved by a competent authority in project scope of social housing construction.

The provincial People's Committee considers and decides the refund or deduction from the financial obligations of the project investor to pay to the State, including the compensation and ground clearance costs for the land, the project investors paid land use levy when land allocated by the State or receiving the transfer of land use right from another organizations, households and individuals that used for social housing construction or the project investors paid 20% land use fee for the land fund.

b) Spending 20% of the total residential land invested in the construction of technical infrastructure within the scope of social housing construction investment projects (including projects using 20% land fund) for investment in construction of commercial housing construction in order to offset investment costs, contribute to reducing the selling price, rental price, and rent-purchase price of social housing and reducing the cost of management and operation services of social housing after investment.

c) Project investors entitled to exemption, reduction of VAT and corporate income tax prescribed at Point b, Clause 1, Article 58 of the Law on Housing and Clause 1, Article 9 of the Decree. Investments in social housing construction for rent only, the tax rate of VAT and corporate income tax shall be reduced by 50% in accordance with the current tax law on social housing.

d) The project investor entitled to preferential loan interest rates, loan from banks or credit institutions according to the provisions of Point c, Clause 1, Article 58 of the Law on Housing. Investments of social housing constructions for lease only can be borrowed incentives with a minimum term of 5 years and maximum term of 20 years. Project investors wish to borrow for less than 15 years, they can discuss with banks for a loan term longer than the investment capital.

e) The project investors supported by the provincial People's Committee with all or part of the investment capital for the technical infrastructure system construction within the scope of the social housing construction project as prescribed in Point d Clause 1 Article 58 of the Law on Housing.

- Investment in social housing construction for lease only, the entire investment fund for technical infrastructure construction will be supported.

The provincial People's Committee considers and decides the refund or deduction from the financial obligations of the project investor to pay to the State, including the compensation and ground clearance costs for the land, the project investors paid land use levy when land allocated by the State or receiving the transfer of land use right from another organizations, households and individuals that used for social housing construction or the project investors paid 20% land use fee for the land fund.

3.2 Incentives for organizations that provide accommodation for employees specified in Article 59 of the Law on Housing 2014, specifically as follows:

a) Enterprises, industrial production cooperatives, services buy or rent houses themself to arrange for their employees to live without collecting rent or collecting rent not exceeding the rental price of social housing promulgated by the People's Committee of the province, beside the incentives for investors of social housing projects, these enterprises may also include housing construction costs in the depreciation cost when calculating corporate income tax.

b) The project investor entitled to preferential loan interest rates, loan from banks or credit institutions according to the provisions of Point c, Clause 1, Article 58 of the Law on Housing. Investments of social housing constructions for lease only can be borrowed incentives with a minimum term of 5 years and maximum term of 20 years. Project investors wish to borrow for less than 15 years, they can discuss with banks for a loan term longer than the investment capital.

c) The project investors supported by the provincial People's Committee with all or part of the investment capital for the technical infrastructure system construction within the scope of the social housing construction project as prescribed in Point d Clause 1 Article 58 of the Law on Housing.

- Investment in social housing construction for lease only, the entire investment fund for technical infrastructure construction will be supported.

People's Committee of the province, the cost of buying or renting houses shall be counted as a reasonable cost in the production cost when calculating corporate income tax.

b) Enterprises, industrial production cooperatives, services buy or rent houses themself to arrange for their employees to live without collecting rent or collecting rent not exceeding the rental price of social housing promulgated by the People's Committee of the province, beside the incentives for investors of social housing projects, these enterprises may also include housing construction costs in the depreciation cost when calculating corporate income tax.

4. PRIORITY PROJECTS OF EDUCATION, HEALTH, CULTURE, SPORTS:

- Incentives for land use fees and land rents (Decree 103/2014/ND-CP dated June 16, 2014 of the Government).

- Corporate income tax is 10% during the operation projects with a term of 15 years, 50% reduction of payable tax for the next 5 years that applicabled to the income of enterprises from socialization activities in the fields of education, training, vocational training, health, culture, sports and environment, judicial expertise. Adjusted projects, types list, criteria for scale, standards for enterprises implementing socialization shall comply with regulations of the Prime Minister. (Decree 69/2008/ND-CP dated June 30, 2008 of the Government).

- Import tax exemption on imported goods to create fixed assets of investment projects in industries as prescribed in Section IV, Part B, Appendix I, Decree 31/2021/ND-CP dated March 26, 2021 of the Government (Based on Decree 134/2016/ND-CP dated September 1, 2016 of the Government amended and supplemented in Decree No. 18/2021/ND-CP dated March 11, 2021 of the Government).

+ Participation in the national trade promotion programs is prioritized.

- Support a part of trademark registration, participating in domestic and foreign exhibitions and fairs, advertising, market investigation and service costs from the supporting industry development program.

5. INCENTIVES AND ASSISTANCE FOR THE SUPPORTING INDUSTRY (Decree No. 111/2015/ND-CP dated November 3, 2015 of the Government):

a) Corporate income tax: Corporate income tax rate of 10% for a period of 15 years, tax exemption up to 4 years, 50% reduction of payable tax for the next 9 years.

Conditions for incentives application: be applied to incomes of enterprises implementing projects to produce supporting industry products from January 1, 2015 that satisfy the conditions specified in Law No. 71/2014/ QH13 dated November 26, 2014 and guiding documents issued incentives certificates for the production of supporting industry products by competent authorities (referred to as incentives certificates).

- The order and procedures for incentives confirmation and post-inspection of incentives for projects manufacturing supporting industry products on the List of supporting industry products prioritized for development shall comply with the provisions of Circular No. 55/2015/TT-BCT dated December 30, 2015 of the Ministry of Industry and Trade. The provincial People's Committee and ministerial incentives for investment projects of supporting industry products production before January 1, 2015 shall comply with the provisions of Decree No. 57/2021/ND-CP dated June 4, 2021 of the Government.

- Certificate of incentives for production of supporting industry products prioritized for development shall be issued by competent authorities income tax incentives, regarding incentives, the time of starting the application of incentives, the regulations on incentives shall comply with the provisions of the law on corporate income tax.

b) Import tax: Goods imported to create fixed assets of enterprises eligible to incentives according to the provisions of the investment law (Based on Decree 134/2016/ND-CP dated September 1, 2016 of the Government amended and supplementing in Decree No. 18/2021/ND-CP dated March 11, 2021 of the Government).

+ Participation in the national trade promotion programs is prioritized.

- Support a part of trademark registration, participating in domestic and foreign exhibitions and fairs, advertising, market investigation and service costs from the supporting industry development program.

b) Support for research and development

- Funded from the Supporting Industry Development Program, supported by other funds and funding sources for research, devel opment and training;

- Being considered for a part funding of research and development from the Supporting Industry Development Program for self-investing in research and technologies development with highly effective application.

- The State supports up to 50% of the budget for the project of trial production of supporting industry products.

- Construction projects of research and development bases for supporting industrial products, investment in technical infrastructure serving the State and being entitled to land use incentives in accordance with the law on land; being considered to support up to 50% of the investment in research equipment from the Supporting Industry Development Program.

c) Application and transfer support

- Organizations and individuals that transfer technology to produce supporting industry products on the list of supporting industry products prioritized for development entitled to legal incentives on technology transfer and other incentives under the current regulations.

- Technology application and transfer activities to produce supporting industry products on the List of supporting industry products prioritized for development supported from the Supporting Industry Development Program as follows:

+ Projects and schemes of cooperation between manufacturing enterprises and enterprises applied technology transfer are supported with part of the funding.

+ The cost of manufacturing and testing supporting industry products on the List of supporting industry products prioritized for development is supported up to 50%.

+ The State supports up to 75% of technology transfer cost for material production projects that uses over 85% of raw materials that are products of agriculture, forestry, aquatics and minerals including metal ores, non-metallic ores and petroleum products to serve the production of supporting industry products.

f) Support the development of human resources

- Supporting industrial human resource training

+ Projects of supporting industry products production on the List of supporting industry products prioritized for development shall receive training assistance from the Supporting Industry Development Program for human resource training;

+ Individuals directly performing the tasks of the Supporting Industry Development Program are given priority in training to improve their qualifications and professional knowledge to the training programs of the State.

- Human resource training institutions for supporting industries:

+ The State encourages organizations and individuals to invest and cooperate to build human resource training institutions serving the production of supporting industry products;

+ Human resource training institutions serving the supporting industrial production are provided with the budget for educating the value of the pledged or mortgaged assets for other loans;

+ Having at least 20% equity capital to participate in investment projects and deducting the amount of equity capital arranged for o t h e r projects;

+ At the time of guarantee request, there are no outstanding debts to the state budget, bad debts at credit institutions or other economic organizations.

- Rent for land and water surface

+ Being exempted and reduced land, water surface rent in accordance with the law from the fourth year. The tax exemption and reduction period for hi-tech enterprises and hi-tech agricultural applying enterprises shall be determined by the proposed of the Ministry of Finance and other specified in the above, the Ministry of Finance shall coordinate with the Ministry of Planning and Investment to submit it to the Prime Minister for decision on the basis of the proposal of the People's Committee of the province. Apply the law of land lease in accordance with the law on land.

i) Incentive policies on "Credit": "Credit" and "Enterprise" are eligible for incentives at the points: c, d and d, Clause 1, Article 12 of Decree 111/2015/ND-CP.

j) Investment project in supporting industry products production on the List of supporting industry products prioritized for development in areas with difficult socio-economic conditions, areas with difficult socio-economic conditions, beside the general incentives, the project investors is accounted for more than 10 employees in the province, enjoy incentives according the localities.

6. INCENTIVES PROGRAMS FOR HIGH-TECH BUSINESSES, HIGH-TECH APPLICATION BUSINESSES

a) Land rent: Exemption from land rent for 11 years from the date of putting the project into operation (Decree 46/2014/ND-CP dated May 15, 2014 of the Government).

b) Corporate income tax (Based on Decree 218/2013/ND-CP dated December 26, 2013 of the Government):

- The corporate income tax rate is 10% in 15 years.

- Tax exemption for 4 years, 50% reduction of tax payable for the next 9 years.

- The period of application of the incentive tax rate is counted continously from the first year the enterprise has revenue from a new investment project. For hi-tech enterprises, hi-tech agricultural enterprises shall be counted from the date of being recognized as hi-tech enterprises or hi-tech agricultural enterprises. For hi-tech agricultural projects shall be counted from the date of being granted the certificate of high-tech application projects.

- The tax exemption and reduction period is calculated continously from the first year of having taxable income from the new investment projects entitled to tax incentives. If there is no taxable income for the first three years from the first year having revenue from new investment projects, the tax exemption or reduction period shall commence from the fourth year. The tax exemption and reduction period for hi-tech enterprises and hi-tech agricultural applying enterprises shall be determined by the proposed of the Ministry of Finance and other specified in the above, the Ministry of Planning and Investment to submit it to the Prime Minister for decision on the basis of the proposal of the People's Committee of the province. Apply the law of land lease in accordance with the law on land.

- In addition, in case enterprises enjoying corporate income tax incentives or fully enjoyed corporate income tax incentives, shall be exempted of legal documents on corporate income tax and granted Certificates of For hi-tech enterprises and hi-tech agricultural applying enterprises shall be entitled to tax incentives for hi-tech enterprises and hi-tech agricultural applying enterprises shall be determined by the incentives applying for hi-tech enterprises, hi-tech agricultural applying enterprises deducting the income period enjoyed (both in terms of tax rates and the time of exemption and reduction of tax).

c) Import Tax: Import tax exemption on goods to create fixed assets for enterprises to enjoy incentives in accordance with the provisions of the investment law (Based on Decree No. 134/2016/ND-CP dated September 1, 2016 of the Government amending and supplementing in Decree No. 18/2021/ND-CP dated March 11, 2021 of the Government).

A) It must be at least 1 times for enterprises with a total capital of VND 6,000 billion and total number of 3,000 employees or more;

B) It must be at least 2.5% for enterprises not fall into the cases specified at Point a, Clause 3 of this Article with a total capital of at least from VND 1,000 billion and a total number of employees of 200 or more;

C) It must be at least 5% for enterprises not fall into the cases specified at Points a and b, Clause 3 of this Article.

reach at least 70% of the total annual net revenue of the enterprises.

2. Total expenditure ratio on research and development and technical infrastructure investment (including depreciation of infrastructure investment, fixed assets, annual recurrent expenditure on research and development activities; expenditure on training and support for research and development workers of enterprises, science and technology organizations, and institutions in Vietnam; royalties, technical service payments, and rights to use industrial owner subjects for research and development activities; expenditure for environment protection of inventions, utility solutions in Vietnam) on the value of total net revenue minus input value (including value of raw materials and components for import production and domestic purchase) reaches:

A) It must be at least 0.5% for enterprises with a total capital of VND 6,000 billion and a total number of employees of 3,000 or more;

B) It must be 1% for enterprises not specified at point a, Clause 2 of this Article with a total capital from VND 100 billion and a total number of employees of 200 or more;

C) It must be 2% for enterprises not specified at Points a and b, Clause 2 of this Article.

3. Direct employee rate conducting research and development with professional qualifications from the total number of employees in the enterprises (the number of employees who have signed labor contracts at least 01 year or more or unspecified contract with the total number of employees in the enterprises not exceed 30%) of the total number of employees:

A) It must be at least 1 times for enterprises with a total capital of VND 6,000 billion and total number of 3,000 employees or more;

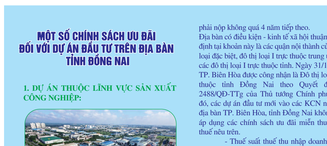
B) It must be at least 2.5% for enterprises not fall into the cases specified at Point a, Clause 3 of this Article with a total capital of at least from VND 1,000 billion and a total number of employees of 200 or more;

C) It must be at least 5% for enterprises not fall into the cases specified at Points a and b, Clause 3 of this Article.

1. Revenue from high-tech products must

MỘT SỐ CHÍNH SÁCH ƯU ĐÃI ĐỐI VỚI DỰ ÁN ĐẦU TƯ TRÊN ĐỊA BÀN TỈNH ĐỒNG NAI

1. DỰ ÁN THUỘC LĨNH VỰC SẢN XUẤT CÔNG NGHIỆP:



phải nộp không quá 4 năm tiếp theo.

Địa bàn có điều kiện - kinh tế xã hội thuận lợi quy định tại khoản này là các quận nội thành của đô thị loại đặc biệt, đô thị loại I trực thuộc trung ương và các đô thị loại II trở lên. Theo Nghị quyết số 31/2012/QH12, TP. Biên Hòa được công nhận là Đô thị loại I trực thuộc tỉnh Đồng Nai theo Quyết định số 2488QĐ-TTg của Thủ tướng Chính phủ. Theo đó, các dự án đầu tư mới vào các KCN nằm trên địa bàn TP. Biên Hòa, tỉnh Đồng Nai không được áp dụng các chính sách tài chính đối với đô thị loại I, giảm thuế nhu trên.

- Thuế suất thuế thu nhập doanh nghiệp 10% trong thời hạn 15 năm, được miễn thuế 04 năm và giảm 50% số thuế phải nộp trong 09 năm tiếp theo được áp dụng đối với:

+ Dự án đầu tư mới thuộc ngành nghề ưu đãi đầu tư nhằm bảo vệ môi trường; bảo quản, chế biến nông, lâm, thủy sản; sản xuất giống cây trồng, giống vật nuôi; nghiên cứu khoa học và phát triển công nghệ; đầu tư phát triển nhà máy nước, nhà máy điện, hệ thống cung cấp điện, cầu, đường bộ, đường sắt; cảng hàng không, cảng biển, cảng sông; sân bay, nhà ga và hạ tầng kỹ thuật của khu công nghiệp, khu công nghệ cao, khu kinh tế; Thủy lợi; Chế phẩm sinh học; sản xuất sản phẩm phần mềm; sản xuất vật liệu xây dựng; các loại vật liệu xây dựng nhẹ, vật liệu quý hiếm; sản xuất năng lượng tái tạo, năng lượng sạch, năng lượng hạt nhân; sản xuất vắc xin.

+ Thu nhập của doanh nghiệp từ thực hiện dự án đầu tư mới thuộc lĩnh vực bảo vệ môi trường, bảo quản, sản xuất thiết bị xử lý ô nhiễm môi trường, thiết bị quan trắc và phân tích môi trường; xử lý chất thải, tái chế, tái sử dụng chất thải; gom, xử lý nước thải, khí thải, chất thải rắn; tái chế, tái sử dụng chất thải.

- Miễn 11 năm đối với dự án đầu tư thuộc danh mục lĩnh vực đặc biệt ưu đãi đầu tư theo danh mục quy định của Luật Công nghệ cao.

- Miễn 4 năm tiếp theo đối với thu nhập của doanh nghiệp từ thực hiện dự án đầu tư mới trong lĩnh vực sản xuất (trừ dự án sản xuất nhập khẩu chạy thuế tiêu thụ đặc biệt, dự án khai thác khoáng sản) đáp ứng một trong hai tiêu chí sau:

+ Dự án có quy mô vốn đầu tư tối thiểu 6 (sáu) nghìn tỷ đồng, thực hiện giải ngân không quá 3 năm kể từ thời điểm được phép đầu tư lần đầu theo quy định của pháp luật về đầu tư và có quy thường vượt trên 3.000 lao động chậm nhất sau 3 năm kể từ năm có doanh thu. Số lao động sử dụng thường xuyên được xác định theo quy định của pháp luật về lao động.

+ Thu nhập của doanh nghiệp từ thực hiện dự án đầu tư trong lĩnh vực sản xuất, trừ dự án sản xuất mặt hàng chịu thuế tiêu thụ đặc biệt và dự án khai thác khoáng sản, có quy mô vốn đầu tư tối thiểu 12 (mười hai) nghìn tỷ đồng, được chấp nhận chủ trương đầu tư theo quy định của Luật công nghệ cao, Luật khoa học và công nghệ; thực hiện giải ngân tối thiểu 4 (bốn) nghìn tỷ đồng và đạt quy mô 5 nghìn kể từ thời điểm được phép đầu tư theo quy định của pháp luật về đầu tư.

- Miễn 5 năm tiếp theo đối với thu nhập của doanh nghiệp từ thực hiện dự án đầu tư mới, bao gồm: nghiên cứu khoa học và phát triển công nghệ; đầu tư phát triển nhà máy nước, nhà máy điện, hệ thống cung cấp điện, cầu, đường bộ, đường sắt; cảng hàng không, cảng biển, cảng sông; sân bay, nhà ga và hạ tầng kỹ thuật của khu công nghiệp, khu công nghệ cao, khu kinh tế; Thủy lợi; Chế phẩm sinh học; sản xuất sản phẩm phần mềm; sản xuất vật liệu xây dựng; các loại vật liệu xây dựng nhẹ, vật liệu quý hiếm; sản xuất năng lượng tái tạo, năng lượng sạch, năng lượng hạt nhân; sản xuất vắc xin.

+ Thu nhập của doanh nghiệp từ thực hiện dự án đầu tư mới thuộc lĩnh vực bảo vệ môi trường, bảo quản; sản xuất thiết bị xử lý ô nhiễm môi trường; thiết bị quan trắc và phân tích môi trường; xử lý chất thải, tái chế, tái sử dụng chất thải; gom, xử lý nước thải, khí thải, chất thải rắn; tái chế, tái sử dụng chất thải.

- Miễn 11 năm đối với dự án đầu tư thuộc danh mục lĩnh vực đặc biệt ưu đãi đầu tư theo danh mục quy định của Luật Công nghệ cao.

- Miễn 4 năm tiếp theo đối với thu nhập doanh nghiệp từ thực hiện dự án đầu tư mới trong lĩnh vực sản xuất (trừ dự án sản xuất mặt hàng chịu