

# SUPPORT THE RECOVERY OF BUSINESSES, COOPERATIVES, BUSINESS HOUSEHOLDS

(Resolution 11/NQ-CP 30/01/2022)

## EXEMPTION AND REDUCTION OF TAXES, FEES AND CHARGES

Support period: 2022

Apply import and export tax rates according to Decree 101/2021/ND-CP and related documents

Expenses for supporting and financing the COVID-19 prevention and control in Vietnam are deductible expenses for the determination of taxable income of the corporate income tax period in 2022

Review and reduce fees and charges to support and remove difficulties for those affected by the COVID-19 pandemic

**50% reduction** of the registration fee when registering domestically manufactured or assembled cars\*\*

**2% reduction** of VAT rate (to 8%) for business establishments that calculate VAT

**20% reduction** of the percentage rate when issuing invoices to business establishments, households, and individuals that calculate VAT according to the percentage method on revenue



**30% reduction** of land rent and water surface rent in 2022 for organizations, units, enterprises, households, and individuals being directly leased land by the State \*

**50% reduction** of the environmental protection tax on jet fuel

\* Leased in the form of the annual payment of land rental had to stop production due to the COVID-19 pandemic

\*\* According to Decree No. 103/2021/ND-CP