**LIST OF BUSINESS LINES ELIGIBLE FOR INVESTMENT INCENTIVES**

**A. BUSINES LINES ELIGIBLE FOR SPECIAL INVESTMENT INCENTIVES**

**I. HIGH TECHNOLOGIES, INFORMATION TECHNOLOGY, SUPPORTING INDUSTRIES**

1. Application of high technologies on the list of high technologies prioritized for development under decisions of the Prime Minister.

2. Manufacture of products on the list of hi-tech products encouraged for development under decisions of the Prime Minister.

3. Manufacture of products on the list of SUPPORTING industry products prioritized for development under regulations of the Government on development of supporting industries.

4. Incubation of high technology, incubation of hi-tech enterprises; venture capital investment in development of high technology; application, research and development of high technology; manufacture of biotechnology products; training hi-tech manpower; provision of hi-tech services.

5. Production of software products, digital products, key IT products, software services under information technology laws; production of network security products and provision of network security services under cyber security laws; production of products derived from technological advances under science and technology laws.

6. Production of renewable energy, clean energy, waste-to-energy processes.

7. Production of composite materials, light building materials, rare and valuable materials.

8. Manufacture of products on the list of key mechanical products under decisions of the Prime Minister.

**II. AGRICULTURE**

1. Planting, cultivation, protection and development of forests; development of production forests in empty lands and hills; planting big timber forests and conversion of small timber forests into big timber forests; development of non-timber forest products, restoration of natural forests.

2. Cultivation, treatment, preservation of agriculture, forestry, aquaculture products, processing of non-timber forest products.

3. Production, propagation and crossbreeding of plants, domestic animals, aquatic breeds, development of hi-tech plants for forestry.

4. Salt production, harvesting and refining.

5. Offshore fishing using advanced equipment and methods; fishing logistics services; construction of fishing vessel building facilities and building fishing vessels.

6. Marine rescue services.

7. Research, manufacture of biotechnology food products.

8. Manufacture of sawmill products; manufacture of artificial planks, including: plywood, joinery planks, MDF.

**III. ENVIRONMENTAL PROTECTION, INFRASTRUCTURE INSTRUCTIONS**

1. Concentrated collection, treatment, recycling, reuse of wastes.

2. Construction, operation of infrastructure in industrial zones, export processing zones, hi-tech zones, dedicated areas in economic zones.

3. Investment in development of water plants, power plants, water supply and drainage systems; bridges, roads, infrastructure, railway industry and transport; airports, seaports, inland ports; aerodromes, terminals and other especially important infrastructural works decided by the Prime Minister.

4. Development of public transportation in urban areas.

5. Investment in construction, management and operation of markets in rural areas.

6. Investment in development, operation and management of infrastructural works of industrial complexes.

**IV. CULTURE, SOCIETY, SPORTS, HEALTH**

1. Construction of social housing and relocation housing.

2. Investment in epidemic control facilities

3. Research into preparation technology, biotechnology for production of new medicines, new veterinary medicines, vaccines, veterinary biologics.

4. Production of medicinal ingredients, major medicines, essential medicines, medicines for prevention and treatment of sexually transmitted diseases, biologics, herbal medicines, oriental medicines; medicines facing patent expiration; application of advanced technologies and biotechnology to manufacture of medicines for human use following international GMP standards; manufacture of primary packaging of medicines.

5. Investment in methadone production facilities.

6. Investment in high-performance sport training facilities and sport training facilities for people with disabilities; construction of sports facilities with equipment suitable for international competition; sport facilities for professional training and competition.

7. Investment in geriatrics centers, psychiatry centers, centers for treatment of patients infected with Agent Orange; care centers for elderly people, people with disability, orphans, homeless children.

8. Investment in treatment – education - social labor centers; smoking cessation centers; HIV/AIDS treatment centers; public and private drug rehabilitation centers; district-level drug addiction treatment consulting centers.

9. Investment in national museums, ethnic culture houses; ethnic art performance troupes; theaters, film studios, film production facilities; fine art – photography exhibition centers; manufacture and repair of traditional musical instruments; maintenance, preservation of ethnic culture museums and art schools; facilities and villages for introduction and development of traditional trades; investment in traditional art performance; investment in Vietnam National Library, public libraries of provinces and important libraries.

10. Investment in facilities for protection of sex workers from gender-based violence in communities.

**B BUSINES LINES ELIGIBLE FOR INVESTMENT INCENTIVES**

**I. SCIENCE AND TECHNOLOGY, ELECTRONICS, MECHANICS, MATERIAL PRODUCTION, INFORMATION TECHNOLOGY**

1. Investment in research and development.

2. Manufacture of steel billets from iron ore, high-grade steel, alloys.

3. Manufacture of coke, activated carbon.

4. Manufacture of energy-saving products.

5. Manufacture of oil, pharmaceutical chemistry, base chemicals and rubber.

6. Manufacture of products with added value of at least 30% (according to instructions of the Ministry of Planning and Investment).

7. Manufacture of motor vehicles and parts thereof; shipbuilding.

8. Manufacture of electronic components and parts not listed in Part A of this Appendix.

9. Manufacture of power tools, equipment, parts, machines serving agriculture, forestry, aquaculture, salt production, food processing machines, irrigation equipment not listed in Part A of this Appendix.

10. Manufacture of asbestos substitute materials.

11. Manufacture of light unburnt building materials (mass density smaller than 1000 kg/m3).

12. Investment in power generation from exhaust gas of building material factories for in order to save energy and protect the environment.

13. Manufacture of artificial ground sand as substitute for natural sand.

14. Investment in treatment, use of refuse from thermal power plants, chemical fertilizer factories and metallurgical plants as building materials.

15. Investment in treatment and use of domestic wastes as fuel for manufacture of building materials.

16. Investment in manufacture of equipment and spare parts in production of cement, glass, tiles, refractory materials; investment in manufacture of building materials as substitutes for building materials manufactured with obsolete technology.

17. Manufacture of environment-friendly vehicles.

18. Manufacture of diesel-powered locomotives; cargo carriages with payload capacity of at least 30 tonnes; high-grade passenger carriages capable of 100 km/hour speed; parts of railroad locomotives and carriages.

19. Manufacture and processing of minerals for use as building materials.

20. Manufacture and sale of products obtained from research findings of science and technology enterprises.

**II. AGRICULTURE**

1. Cultivation, harvesting and processing of herbs; protection, reservation of genetic resources and rare, valuable indigenous herbs.

2. Manufacture, processing of animal feeds and aquatic fees.

3. Technological services relevant to seed farming, breeding, aquaculture, protection of plants and domestic animals.

4. Construction, renovation, upgrade of slaughterhouses; industrial preservation, processing of poultry and cattle, wholesale markets, domestic animal and husbandry product auction centers.

5. Construction, development of concentrated material areas serving processing industry.

6. Harvesting marine life.

7. Investment in manufacture of biological crop protection chemicals, manufacture of organic fertilizers; scientific research and transfer of technology for development of organic fertilizers.

8. Cultivation, processing of agriculture, forestry, aquaculture products in the form of product chain; Cultivation, processing of agriculture, forestry, aquaculture products in the form of organic agriculture.

9. Manufacture of handicrafts, products made of bamboo, rattan, ceramics, glass, textile and garment, threads, woven and sewn products.

10. Scientific research and development of agricultural technology.

11. Maintaining domestic animal breeds, preservation of genetic resources of rare, valuable and indigenous domestic animals.

**III. ENVIRONMENTAL PROTECTION, INFRASTRUCTURE INSTRUCTIONS**

1. Construction, development of industrial complex infrastructure.

2. Construction of apartment buildings for workers in industrial zones, export processing zones, hi-tech zones, economic zones; construction of dormitories for students and housing for beneficiaries of incentive policies; investment in construction of functional urban areas (including kindergartens, schools, hospitals) for workers.

3. Response to oil spill, landslide, failure of river banks, coasts, reservoirs and other environmental emergencies; application of technology to minimization of greenhouse gas.

4. Investment in goods exhibition centers, logistics centers, ICDs, warehouses, supermarkets, shopping malls.

5. Manufacture, supply of equipment for environmental monitoring, on-site domestic waste treatment environment-friendly products and services that are granted Vietnam’s Ecology Label in accordance with environmental protection laws.

6. Investment in technology incubation centers, science and technology enterprises in accordance with technology laws.

7. Investment in innovation, research and development centers.

8. Concentrated treatment of domestic waste with designed capacity of at least 2.500 m3/24 hours in Class IV urban areas or above.

9. Collection, transport, concentrated treatment of conventional solid wastes.

10. Treatment and co-incineration of hazardous wastes.

11. Restoration of polluted public areas.

12. Response to oil spills, chemical emergencies and other environmental emergencies.

13. Construction of environmental protection infrastructure in industrial zones, industrial complexes and trade villages.

14. Relocation, repurposing of facilities causing serious environment pollution.

15. Environmental monitoring.

16. Investment in construction of cemeteries, crematories.

17. Assessment of environmental damage; assessment of environmental health; environmental assessment of imported scraps, goods, equipment, technology.

18. Production of environmental protection applications granted patents by the State.

19. Manufacture of environment-friendly products that are granted Vietnam Green Label by the Ministry of Natural Resources and Environment; products from recycling, treatment of solid wastes (domestic, industrial hazardous wastes) by waste treatment facilities.

20. Production of gasoline, diesel fuels and bio-fuels granted certificates of conformity; bio-coals; wind power, solar power, tidal power, thermal power and other renewable energies.

21. Manufacture, import of specialized equipment and vehicles for collection, transport, treatment of wastes; equipment for automatic and continuous monitoring of wastewater and exhaust gas; equipment for measuring, sampling and analysis of environment; production or renewable energies; environment pollution control; response to environmental emergencies.

22. Manufacture activities, business operation, services of environment-friendly facilities granted Vietnam Green Label by the Ministry of Natural Resources and Environment.

23. Manufacture of water-saving products, equipment and technology.

**IV. EDUCATION, CULTURE, SOCIETY, SPORTS, HEALTH**

1. Investment in infrastructure of educational institutions, vocational education institutions; investment in development of non-public preschool, primary and secondary education educational institutions, and vocational education institutions.

2. Manufacture of medical devices, construction of warehouses for preservation of pharmaceuticals and medicines for human use in preparation for disasters and dangerous epidemics.

3. Manufacture of medicinal ingredients, crop protection chemicals and pesticides; prevention and treatment of diseases in animals and aquatic organisms.

4. Manufacture of veterinary medicines and ingredients thereof; preservation of veterinary medicines; manufacture of veterinary equipment.

5. Investment in facilities for biology testing, evaluation of bioavailability of drugs; pharmaceutical facilities satisfying good manufacturing practice, good storage practice, good clinical practice standards.

6. Investment in research into scientific foundations of oriental and traditional remedies, and establishment of standards for clinical trial of oriental and traditional remedies.

7. Investment in sports centers, training facilities, stadiums, swimming pools; facilities for manufacture, fabrication, repair of sports equipment.

8. Investment in district-level libraries, specialized libraries, university libraries, libraries of educational institutions, public libraries, private libraries serving communities and development of reading culture serving lifelong learning.

9. Investment in development of vocational education quality assessment organization and manufacture of vocational education equipment.

**V. OTHER BUSINESS LINES**

1. Operations of people's credit funds and microfinance institutions.

2. Publishing of electronic publications.

3. Investment in distribution chains of small and medium enterprises (SMEs); investment in incubation facilities for SMEs; investment in facilities providing technical assistance for SMEs; investment in co-working spaces for SMEs and startups in accordance with regulations of law on assistance for SMEs.

4. Investment in startups..