

> GENERAL INCENTIVES AND SUPPORT

Corporate income tax

Exempt for a period of 05 years

Startup development support

Support level: Up to 1 billion VND/project, including

- Direct labor wages
- Hiring experts
- Support services
- Costs for using technical facilities, incubators, and co-working spaces
- Costs for product testing and technology perfection

Personal income tax

Exempt for a period of 05 years for:

- Experts, scientists, talented individuals;
- Individuals working in the fields of design, production, packaging, and testing

Human resource development

Support for training and skill-upgrading costs for learners

Support for remuneration, income, and accommodation costs for experts and scientists

Merges & Acquisitions

Exempt from personal income tax and corporate income tax for a period of 05 years for income from capital transfers in the fields of innovation, semiconductors, and artificial intelligence

Infrastructure

25–50% of premises rental costs

For startups: Rental fee exemption (for a maximum of 3 years)

> SPECIAL INVESTMENT INCENTIVES

CRITERIA FOR STRATEGIC INVESTORS

Minimum equity contribution of 15% of the total investment capital



Sectors: Construction of innovation centers, data centers, and research and development (R&D) centers combined with training; investment in research and support for high-tech transfer in the fields of information technology and artificial intelligence (AI).

Scale: From **2,000** billion VND.



Sectors: Investment projects in semiconductor chip technology; semiconductor integrated circuit (IC) industry; manufacturing of components and integrated circuits (ICs); printed electronics (PE); and high-tech products approved by the Prime Minister.

Scale: From **4,000** billion VND.

INCENTIVE POLICIES FOR STRATEGIC INVESTORS



Entitled to land lease without through land use right auctions or bidding for investor selection.



Entitled to choose the lump-sum land rent payment for the entire lease term.








Entitled to the approval of investment policies concurrently with investor approval without through land use right auctions or bidding for investor selection.



Entitled to incentives on customs and tax procedures for the project's exported and imported goods.

CRITERIA FOR STRATEGIC PARTNERS

-  **1** > Enterprises operating in the fields of semiconductor integrated circuits and artificial intelligence (AI).
-  **2** > Having signed a Memorandum of Understanding (MoU) with the City People's Committee on cooperation in the fields of semiconductor integrated circuits and artificial intelligence (AI).
-  **3** > Having a global revenue of over 25,000 billion VND in the most recent fiscal year.
-  **4** > Having committed to supporting the City with software, hardware, human resource training, and other activities to develop semiconductor integrated circuits and artificial intelligence (AI).
-  **5** > Having committed to long-term development in the City for a minimum period of 05 years.

INCENTIVE POLICIES FOR STRATEGIC PARTNERS

- Support not exceeding 5% of the total costs for purchasing production support equipment, moving assets, production lines, equipment, and technology, as well as costs for new investment projects.
- Partial support for hiring highly qualified human resources; regulations on the order and procedures for implementing such support.



PROJECTS CALLING FOR INVESTMENT IN THE SEMICON & AI SECTORS