

Vietnam Subsidy Programs

A. Income Tax Programs

1. Income tax preferences for enterprises in special zones under Chapter IV of Decree No. 124 of 2008
2. Income tax preferences for exporters under Decree No. 164 of 2003
3. Tax benefits for new investments under Decree No. 218 of 2013

B. Lending Programs

1. Export credits from the Vietnam Development Bank
2. Interest rate support program from the State Bank of Vietnam
3. Export factoring
4. Guarantees for export activities
5. Preferential lending to exporters by SOCBs
6. Investment support under Article 30 of Decree 51

C. Land Programs

1. The provision of land use rights for less than adequate remuneration for encouraged industries
2. Exemption or reduction of rent for exporters under Decision 189
3. Rent preferences for foreign-invested enterprises under Decision 189
4. Rent preferences for enterprises located in Special Zones under Decision 189

D. Import Duty Programs

1. Import duty exemptions for imports used to produce exported goods under the Law 107 on Import and Export Duty
2. Exemption of import duties for imports into Industrial Zones
3. Exemption of import duties for foreign-invested enterprises

E. Export Promotion Grants

F. Provision of Natural Rubber for Less Than Adequate Remuneration

G. Currency Undervaluation