

**DECISION**

**PROMULGATING MINIMUM SELLING PRICE OF CIGARETTES**

**THE MINISTER OF FINANCE**

*Pursuant Law on Tobacco Harm Prevention dated June 18, 2012;*

*Pursuant to Law No 70/2014/QH13 on Amendments to some articles of the Law on special excise duty dated 26 November 2014;*

*Pursuant to Decree 177/2013/ND-CP of the Government dated 14 November 2013 on Detailing and guiding the implementation of a number of the law on price;  
Pursuant to Decree 215/2013/ND-CP of the Government dated 23 December 2013 on Defining the functions, tasks, powers and organizational structure of the Ministry of Finance;*

*With opinion of the Ministry of Industry and Trade in Official Letter 12592/BCT-CNN dated 9 Dec 2015 on minimum selling prices of cigarette products;*

*Having considered the proposal of the Director of the Price Management Division;*

**DECIDES:**

**Article 1.** To promulgate the minimum selling price of ordinary, domestic consumption cigarette products by tobacco manufacturing and trading enterprises as follows:

- + The minimum selling price of one hard packet of cigarettes: 4.390 VND/packet;
- + The minimum selling price of one soft packet of cigarettes: 3.860 VND/packet.

The above price means the selling price of the manufacturing enterprise, inclusive of excise taxes and compulsory contributions to the TC Fund, but exclusive of value added tax; and on the basis that each packet contains twenty (20) cigarettes.

**Article 2.** Tobacco manufacturing enterprises shall stipulate the selling price of their own tobacco products ensuring they are not lower than the minimum prices stipulated in article 1.

Any tobacco manufacturing enterprise which sells its products at a price less than that stipulated in article 1 shall be dealt with in accordance with law.

**Article 3.** This Decision shall be of full force and effect since 15/01/2016. The Director of the Price Management Division, general directors (directors) of tobacco manufacturing enterprises and related organizations and individuals shall be responsible for implementation of this Decision.

**FOR THE MINISTER  
DIRECTOR OF THE PRICE MANAGEMENT DIVISION**

**Nguyen Anh Tuan**