

LAW

AMENDMENTS TO SOME ARTICLES OF THE LAW ON SPECIAL EXCISE DUTY

Pursuant to Constitution of Socialist Republic of Vietnam;

The National Assembly promulgates the Law on amendments to some Articles of the Law on special excise duty No. 27/2008/QH12.

Article 1.

Amendments to some Articles of the Law on special excise duty.

1. Point g Clause 1 Article 2 is amended as follows:

“g) Gasoline;”

2. Clause 3 Article 3 is amended as follows:

“3. Aircraft, yachts used for transport of goods, passengers, tourists, and aircraft used for national defense and security purposes;”

3. The first paragraph of Article 6 is amended is amended as follows:

“Taxable prices of goods/services are selling prices of goods services exclusive of special excise tax, environmental protection tax, and VAT, and are prescribed as follows:”

4. Article 7 is amended as follows:

“Article 7. Tax rate

Rates of special excise tax on goods and services are specified below:

SPECIAL EXCISE TAX

No.	Goods/services	Tax rates (%)
I	Goods	

1	Cigarettes, cigars, and other products derived from tobacco plants	
	From January 01, 2016 until the end of December 31, 2018	70
	From January 01, 2019	75
2	Alcohol	
	a) Alcohol with ABV $\geq 20^\circ$	
	From January 01, 2016 until the end of December 31, 2016	55
	From January 01, 2017 until the end of December 31, 2017	60
	From January 01, 2018	65
	b) Alcohol with ABV $< 20^\circ$	
	From January 01, 2016 until the end of December 31, 2017	30
	From January 01, 2018	35
3	Beer	
	From January 01, 2016 until the end of December 31, 2016	55
	From January 01, 2017 until the end of December 31, 2017	60
	From January 01, 2018	65
4	Cars having fewer than 24 seats	
	a) Passenger cars having 9 seats or fewer, except for those in Points 4dd, 4e, and 4g in this Table	
	Of a cylinder capacity not exceeding 2,000 cm ³	45
	Of a cylinder capacity exceeding 2,000 cm ³ but not exceeding 3,000 cm ³	50
	Of a cylinder capacity exceeding 3,000 cm ³	60
	b) Passenger cars having 10 – 15 seats , except for those in Points 4dd, 4e, and 4g in this Table	30
	c) Passenger cars having 16 – 23 seats , except for those in Points 4dd, 4e, and 4g in this Table	15
	d) Cars used for both passenger and cargo transport, except for those in Points 4dd, 4e, and 4g in this Table	15
	dd) Car running on both gasoline and electricity or bioenergy, the proportion of gasoline does not exceed 70% of total energy used.	70% of tax rates applied to the same types of cars in Points 4a, 4b, 4, and 4d

		in this Table
	e) Cars running on bioenergy	50% of tax rates applied to the same types of cars in Points 4a, 4b, 4c, and 4d in this Table
	g) Cars running on electricity	
	Passenger cars having 9 seats or fewer	25
	Passenger cars having 10 – 15 seats	15
	Passenger cars having 16 – 23 seats	10
	Cars for transport of both people and goods	10
5	Motorcycles, motor tricycles of a cylinder capacity exceeding 125 cm ³	20
6	Aircraft	30
7	yacht	30
8	Gasoline	
	a) Gasoline	10
	b) E5 gasoline	8
	c) E10 gasoline	7
9	Air conditioners not exceeding 90,000 BTU	10
10	Playing cards	40
11	Votive papers	70
II	Services	
1	Dancing club business	40
2	Massage, karaoke business	30
3	Casino business, electronic casino game business	35
4	Betting business	30
5	Golf course business	20
6	Lottery business	15

Article 2.

This Law takes effect on January 01, 2016.

This Law is passed by the 13th National Assembly of Socialist Republic of Vietnam on November 26, 2014 during the 8th session.

**PRESIDENT OF THE NATIONAL
ASSEMBLY**

Nguyen Sinh Hung

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