

## **THE GOVERNMENT**

### **DECREE No. 75/2002/ND-CP OF AUGUST 30, 2002 ADJUSTING BUSINESS-LICENSE TAX LEVELS**

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*Pursuant to the Law on Organization of the Government of December 25, 2001;*

*Pursuant to the Regulation on Industrial and Commercial Taxes issued together with Decision No. 200/NQ-TVQH of January 18, 1966 of the National Assembly Standing Committee; the State Council's March 3, 1989 Ordinance amending and supplementing a number of articles of the ordinances and regulations on industrial-commercial taxes and commodity taxes; and the State Council's Resolution No. 473/NQ-HDNN of September 10, 1991 on business-license tax and slaughtering tax;*

*Considering the inflation rates since 1996;*

*At the proposal of the Minister of Finance,*

#### **DECREES:**

**Article 1.-** As from 2003, the business-license tax shall apply as follows:

1. Business organizations shall pay business-license tax at the following four levels: VND 3,000,000; VND 2,000,000; VND 1,500,000; and VND 1,000,000.

2. Individual business households shall pay business-license tax at the following six levels: VND 1,000,000; VND 750,000; VND 500,000; VND 300,000; VND 100,000; and VND 50,000.

The Ministry of Finance shall guide in detail the bases for calculating business-license tax to be applicable to business organizations and individual business households according to the above-said levels.

**Article 2.-** This Decree shall take effect as from January-1, 2003 and replace the business-license tax levels prescribed in the Government's Decree No. 52/CP of September 1996.

**Article 3.-** The ministers, the heads of the ministerial-level agencies, the heads of the agencies attached to the Government, and the presidents of the People's Committees of the provinces and centrally-run cities shall have to implement this Decree.

*On behalf of the Government*  
**Prime Minister**  
**PHAN VAN KHAI**