

The background of the slide features a photograph of several white industrial robotic arms with yellow protective bellows, positioned in a factory environment with large windows. The arms are arranged in a row, receding into the background.

PwC Vietnam NewsBrief

Decree 182/2024/ND-CP on investment support

In December 2024, the Government released the long-awaited decree no.182/2024/ND-CP on the establishment of an investment support fund. Taxpayers in high-tech industries that meet the stipulated conditions may be eligible for support from the fund. The decree takes effect from the financial year 2024.



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In detail

Decree 182 provides two types of support: (1) for operating costs and (2) for initial investment costs. While type (1) aims at companies in general high-tech industries, type (2) specifically aims at companies with R&D centers in the semiconductor and artificial intelligence (“AI”) industries. Companies that are eligible for both types can only choose one type.

Each recipient can receive cash support for a maximum of five years unless otherwise prescribed by the government. Cash support is exempt from corporate income tax.

1) Support for operating expenses (details in the table)

- Eligible taxpayers are entitled to cash support for the following expenses:
- Training and human resource development expenses: capped at 50% of the total expenses for Vietnamese personnels only.
 - Research and development expenses: from 1% to 30% of eligible R&D expenses, depending on the quantum of the R&D expenses and the category of the taxpayer.
 - Investments in fixed assets: from 1% to 10% of the cost of new fixed assets capped at 0.5% total investment capital of the eligible investment project, depending on the cost of fixed assets and the category of the taxpayer.
 - High-tech product manufacturing expenses: from 1% to 3% of manufacturing costs of local added value of high-tech products, depending on the revenue, workforce and the category of the taxpayer. Local added value is defined as the total cost of sales of manufactured high-tech products excluding royalty fees/technology transfer fees paid to overseas parties and costs of imported materials.
 - Investment in social infrastructure: capped at 25% of total expenses.

<div>Category of taxpayers</div> <div>Eligibility criteria</div>	a High-tech companies	b Investment projects manufacturing high-tech products	c Investment projects using advanced technologies	d R&D center projects
Annual revenue	<div><ul style="list-style-type: none">• At least VND10tn (~ USD390mil) for chips, semiconductors and AI data centre sectors• At least VND20tn (~ USD780mil) for others</div>			Not applicable
Investment capital criteria	<div><ul style="list-style-type: none">• At least VND6tn (~USD235mil) for chips, semiconductors and AI sectors• At least VND12tn (~USD470mil) for others</div> <div>The Investment capital must be disbursed within the prescribed time limits.</div>			At least VND3tn (~USD118mil)
Notes	<div>The revenue and investment capital criteria are waived for:</div> <div><div><div>1. Companies/projects having products/technologies falling within the <u>List of high technology and list of high-tech products encouraged for development by the Prime Minister</u>.</div><div>2. Investment projects in designing microchips, which:<ul style="list-style-type: none">• employ at least 300 Vietnamese engineers and management personnel within five years of operating in Vietnam; and• provide training for at least 30 Vietnamese engineers in the microchip design sector every year.</div></div></div>			Having R&D activities to create high-technologies and products respectively in the Prime Minister’s List.

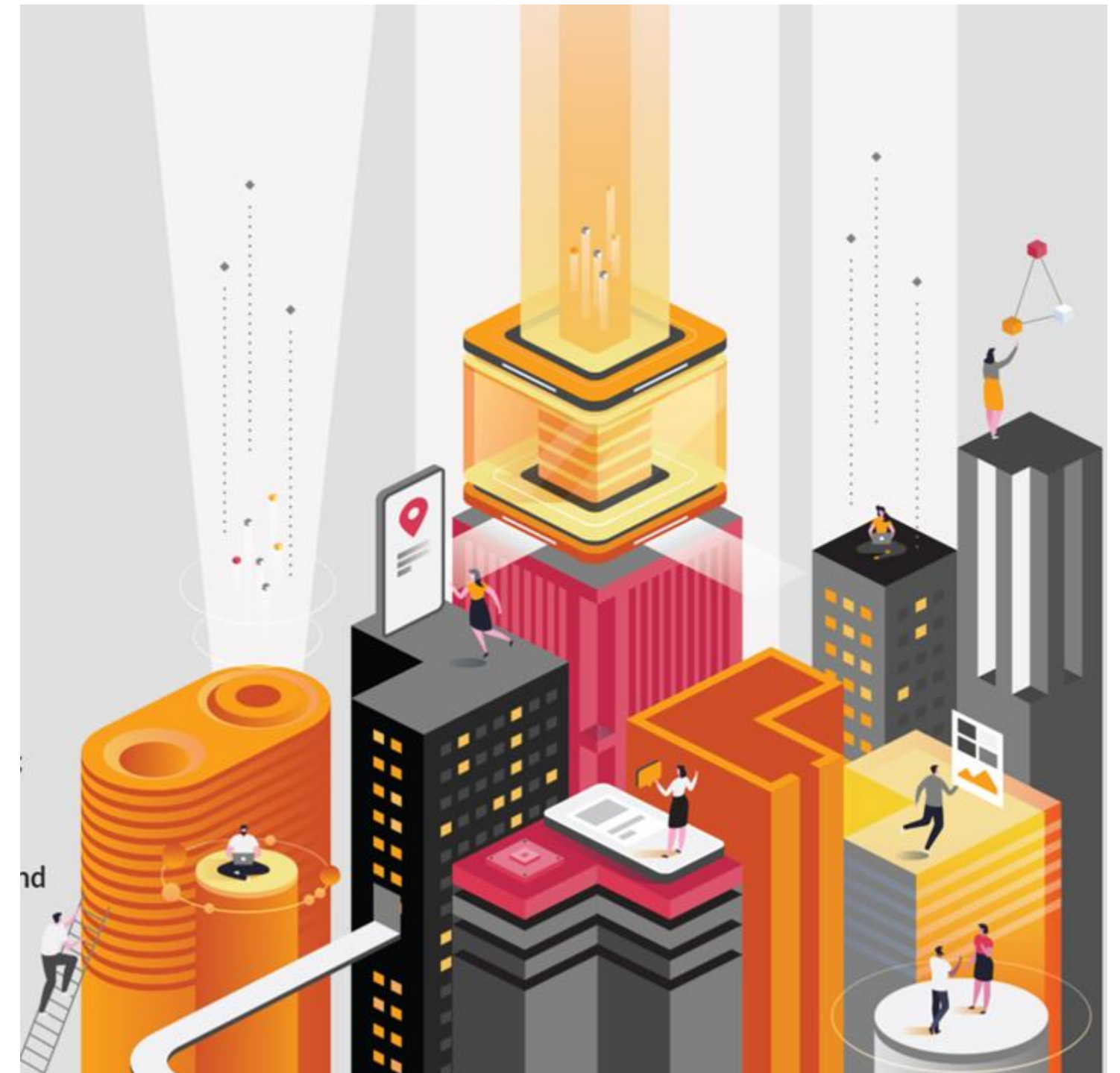
In detail

2) Support for initial investment costs

Eligible taxpayers are those who qualify as Category d as above and operate in semiconductor and AI sectors. The support will be capped at 50% of total initial investment costs.

3) Administrative process

- The deadline for taxpayers to submit applications for investment support is 10 July of the year following the covered year.
- Taxpayers' financial statements must be audited by an independent auditor on the list of qualified auditing companies announced by the State Securities Commission of Vietnam. Taxpayers' relevant expense reports must also be audited by an independent auditor.
- Competent authorities for handling requests include the Management Boards of Economic Zones, Industrial Parks, and High-Tech Parks, or Provincial Departments or Planning and Investment (for projects outside Economic Zones, Industrial Parks, and High-Tech Parks).
- Requests must be reported to the respective Provincial People's Committees which must in turn report requests to the Fund's Executive Agency by 1 October of the subsequent year. The Government will decide on the final approval for cash grants.
- If the total requested amount exceeds the fund's budget, payments will be adjusted based on economic and social contributions.



Contact us

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