VAT/GST Rates & Thresholds - Vietnam

| Contents |
| --- |
| To generate table of contents, right-click here and select **Update Field.** |

# VAT / GST

## Rates

**Reduced VAT / GST rate**

0[[1]](https://resourcehub.bakermckenzie.com/en#ftn1) / 5[[2]](https://resourcehub.bakermckenzie.com/en#ftn2)/ 8[[3]](https://resourcehub.bakermckenzie.com/enEditorPage.aspx?da=core&amp;id=%7B3603CE76-0532-4EBF-A081-28DE7D51F05D%7D&amp;ed=FIELD3503658&amp;vs&amp;la=en&amp;fld=%7B61B355C7-4970-4B78-98CC-936E170256C2%7D&amp;so&amp;di=0&amp;hdl=H3503664&amp;mo&amp;pe=0&amp;fbd=1#ftn2)

**Standard VAT / GST rate**

10[[4]](https://resourcehub.bakermckenzie.com/en#ftn3)

**High VAT / GST rate**

Not applicable

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 [[1]](https://resourcehub.bakermckenzie.com/enEditorPage.aspx?da=core&amp;id=%7B3603CE76-0532-4EBF-A081-28DE7D51F05D%7D&amp;ed=FIELD3503658&amp;vs&amp;la=en&amp;fld=%7B61B355C7-4970-4B78-98CC-936E170256C2%7D&amp;so&amp;di=0&amp;hdl=H3503664&amp;mo&amp;pe=0&amp;fbd=1#ftnref1) Zero rated VAT applies to exported goods and services, international transport, and goods and services that are not subject to VAT according to Article 5 of the Law on Value Added Tax (as amended) when exported, with certain exceptions. VAT is not imposed on the types of goods and services listed in Article 5 of the Law on Value Added Tax (as amended)

[[2]](https://resourcehub.bakermckenzie.com/enEditorPage.aspx?da=core&amp;id=%7B3603CE76-0532-4EBF-A081-28DE7D51F05D%7D&amp;ed=FIELD3503658&amp;vs&amp;la=en&amp;fld=%7B61B355C7-4970-4B78-98CC-936E170256C2%7D&amp;so&amp;di=0&amp;hdl=H3503664&amp;mo&amp;pe=0&amp;fbd=1#ftnref2) The VAT rate of 5% applies to the types of goods and services listed in Clause 2 of Article 8 of the Law on Value Added Tax (as amended).

[[3]](https://resourcehub.bakermckenzie.com/enftnref3) Until 30 June 2025, the VAT rate of goods and services currently subject to the VAT rate of 10% will be reduced to VAT rate of 8%. However, the VAT reduction will not apply to the following three groups:

Group 1: Telecommunications, financial activities, banking, securities, insurance, real estate business, metals and prefabricated products, mining products (excluding coal mining), coke coal, refined petroleum, chemical products.

Group 2: Goods and services subject to special consumption tax.

Group 3: Information technology under the information technology laws.

[[4]](https://resourcehub.bakermckenzie.com/enftnref3) The VAT rate of 10% applies to goods and services used for manufacturing, business, or consumption in Vietnam that are not exempted or subject to VAT at the rate of 0%, 5% or 8% (see footnote 3).

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