

**LAW
ON
AMENDMENT OF AND ADDITION TO
A NUMBER OF ARTICLES OF
LAW ON SPECIAL SALES TAX
AND LAW ON VALUE ADDED TAX**

Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam as amended by Resolution 51-2001-QH10 passed by Legislature X of the National Assembly at its 10th Session on 25 December 2001;

This Law amends and adds to a number of articles of the *Law on Special Sales Tax* dated 20 May 1998 as amended by the *Law on Amendment of and Addition to the Law on Special Sales Tax* dated 17 June 2003, and of the *Law on Value Added Tax* dated 10 May 1997 as amended by the *Law on Amendment of and Addition to the Law on Value Added Tax* dated 17 June 2003.

Article 1

A number of articles of the *Law on Special Sales Tax* shall be amended and added to as follows:

1. *To amend and add to clause 6 of article 6 as follows:*

"Article 6 *Taxable prices*

6. In the case of spirits and beer and of businesses being casinos, jackpot games and golf, the Government shall provide specific regulations on the prices to be used for calculating special sales tax.

The prices used for calculating special sales tax in respect of goods and services provided for in this article shall include any additional charges which business establishments are permitted to collect.

When taxpayers have revenue from purchases or sales in foreign currency, they shall be required to convert their revenue in foreign currency into Vietnamese dong at the foreign exchange rate published by the State Bank of Vietnam at the time such revenue arises for the purpose of determining the prices to be used for calculating special sales tax."

2. To amend and add to article 7 as follows:

"Article 7 Tax rates

Special sales tax rates applicable to goods and services shall be provided for in accordance with the following Special Sales Tax Tariff:

SPECIAL SALES TAX TARIFF

<i>No.</i>	<i>Goods and services</i>	<i>Tax rate (%)</i>
I.	Goods:	

Article 2

A number of articles of the *Law on Value Added Tax*