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# LEGAL ALERT

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**Investment support policy  
- A strong push to promote  
the development of  
semiconductor industries  
and artificial intelligence  
in Vietnam**



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On December 31, 2024, the Government officially issued Decree 182/2024/ND-CP (“**Decree 182/2024**”) on the establishment, management and use of the Investment Support Fund. Decree 182/2024 will take effect immediately from the date of signing, i.e. December 31, 2024, and will be applied from fiscal year 2024, marking an important milestone in the effort to attract more high-tech enterprises to invest in Vietnam.

According to Decree 182/2024, the Investment Support Fund (“**Fund**”) is a national fund established by the Government and assigned to the Ministry of Planning and Investment for management. This Fund operates on a non-profit basis with the task of receiving, managing, using resources from the State budget and other legal sources and spending on supporting enterprises.

Cost support from the Fund is implemented in 2 ways: (i) *annual cost support*, or (ii) *initial investment cost support* for enterprises and projects that meet the conditions for support from the Fund with a maximum support period of 5 years (*except where the application period is extended according to the Prime Minister’s decision*), specifically as follows:

**1. Annual cost support**

This policy aims to provide annual financial support to enterprises and investment projects in the field of high-tech and Research & Development Centers (“R&D”). Specifically:

Support objects/Criteria		Support conditions
(1) High-tech enterprises.	Regular investment projects.	Minimum investment capital of VND 12,000 billion or minimum revenue of VND 20,000 billion/year.
(2) Enterprises with high-tech product manufacturing investment projects.	Investment projects in the field of chip industry, semiconductor integrated circuits, artificial intelligence (“AI”) data centers.	Minimum investment capital of VND 6,000 billion or minimum revenue of VND 10,000 billion/year.
(3) Enterprises with high-tech application projects.	Projects on the list of high-tech, breakthrough high-tech products prioritized for research and development issued by the Prime Minister.	No minimum investment or revenue requirements required.
	Microchip design project.	Not required to meet minimum investment capital or revenue criteria but must commit to employing at least 300 Vietnamese engineers and managers after 5 years of operation in Vietnam and

		training at least 30 high-quality engineers/year in the field of microchip design.
	<i>Of note, projects eligible for support based on investment capital scale need to meet additional requirements on <b><u>investment capital disbursement deadlines</u></b> for each specific case.</i>	
(4) Enterprises with investment projects for R&D Centers.	There are fields/products on the high-tech List that are prioritized for investment/encouraged for development.	Minimum investment capital is VND 3,000 billion and must complete disbursement of at least VND 1,000 billion within 03 years from the date of issuance of the Decision on approval of investment policy, Decision on approval of investor, Investment registration certificate or equivalent legal documents.

Enterprises will be supported with annual costs for the following items: (i) training, human resource development, (ii) R&D, (iii) fixed asset investment, (iv) high-tech product manufacturing, (v) social infrastructure investment, and (vi) other cases as decided by the Government. The support level of support items may vary depending on the applicable project and the type of supported costs, typically, **enterprises manufacturing in the chip industry, semiconductor integrated circuits, and AI data Centers** will receive support of **up to 3% of the added production value of high-tech product manufacturing costs**.

**2. Support for initial investment costs**

This investment incentive policy will give priority to **enterprises with R&D Center investment projects in the semiconductor industries and AI**. Accordingly, if these enterprises satisfy the following conditions: (i) no tax debts or overdue state budget debts at the time of application submission; (ii) meet the conditions of the enterprise's R&D Center Project; and (iii) the project has a positive impact on the innovation ecosystem and the development of new technologies and breakthrough new products of the country, they will be supported with **up to 50% of the initial investment costs of the project**.

Thus, Decree 182/2024 was issued with competitive and innovative investment support policies, focusing on core areas such as semiconductor industry, AI, and microchip design, which is expected to not only help businesses reduce financial burdens but also contribute significantly to increasing the attractiveness of the investment environment in Vietnam, thereby attracting more large-scale projects, especially in the fields of semiconductors and AI.



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