

THE GOVERNMENT

No. 92/2021/ND-CP

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

Hanoi, October 27, 2021

DECREE

ELABORATION OF RESOLUTION NO. 406/NQ-UBTVQH15 OF STANDING COMMITTEE OF THE NATIONAL ASSEMBLY ON PROVISION OF ASSISTANCE FOR ENTERPRISES AND PEOPLE AFFECTED BY COVID-19

Pursuant to the Law on Government Organization dated June 19, 2015 dated June 19, 2015; the Law dated November 22, 2019 on Amendments to the Law on Government Organization dated June 19, 2015 and the Law on Local Government Organization;

Pursuant to the Law on Corporate Income Tax dated June 03, 2008 and the Law dated June 19, 2013 on Amendments to the Law on Corporate Income Tax;

Pursuant to the Law on Personal Income Tax dated November 21, 2007 and the Law dated November 22, 2012 on Amendments to the Law on Personal Income Tax;

Pursuant to the Law on Excise Duty dated November 14, 2008 and the Law dated November 26, 2013 on Amendments to the Law on Excise Duty;

Pursuant to the Law on Value-added Tax dated June 03, 2008; the Law dated June 19, 2013 on Amendments to the Law on Value-added Tax; and the Law dated April 06, 2016 on Amendments to the Law on Value-added Tax, the Law on Excise Tax and the Law on Tax Administration;

Pursuant to the Law on Amendments to Tax Laws dated November 26, 2014;

Pursuant to the Law on Tax Administration dated June 13, 2019;

Pursuant to Resolution No. 406/NQ-UBTVQH15 dated October 19, 2021 of Standing committee of the National Assembly on provision of assistance for enterprises and people affected by Covid-19;

At the request of the Minister of Finance;

The Government promulgates a Decree on elaboration of Resolution No. 406/NQ-UBTVQH15 of Standing committee of the National Assembly on provision of assistance for enterprises and people affected by Covid-19 (hereinafter referred to as Resolution No. 406/NQ-UBTVQH15).

Article 1. Corporate income tax (CIT) reduction

1. Eligibility

CIT reduction specified in this Article shall apply to CIT payers that are organizations that earn taxable income from manufacture and/or sell goods and/or services (hereinafter referred to as "enterprises") according to Article 1 of Resolution No. 406/NQ-UBTVQH15, including:

- a) Enterprises that are established in accordance with Vietnam's law.
- b) Organizations that are established in accordance with the Law on Cooperatives.
- c) Public service providers that are established in accordance with Vietnam's law.
- d) Other organizations that are established in accordance with Vietnam's law and earn income from business operation.

2. 30% reduction in CIT payable in 2021 shall apply to any enterprise specified in Clause 1 of this Article whose revenue in the tax period of 2021 does not exceed 200 billion VND and is smaller than the revenue earned in the tax period of 2019.

The revenue earned in the tax period of 2021 does not have to be smaller than the revenue earned in the tax period of 2019 in case the enterprise is newly established, undergoes consolidation, merger, full division or partial division in the tax period of 2020 and 2021.

- a) A tax period shall be a calendar year. In case an enterprise's fiscal year is not a calendar year, the tax period shall be the fiscal year according to the Law on Corporate Income Tax and its guiding documents.
- b) Revenue earned in a tax period shall include all revenues from sale of goods, processing, provision of services and business operation in the form of business cooperation contract, including subsidies and surcharges to which the enterprise is entitled according to the Law on Corporate Income Tax and its guiding documents, excluding revenue deductions, revenues from financial activities and other incomes.

- In case an enterprise is newly established or undergoes ownership transfer, consolidation, merger, full division, partial division, dissolution or bankruptcy during a tax period and has operated for less than 12 months in that tax period, the revenue of that tax period shall equal (=) actual revenue earned in the tax period divided by (÷) the number of months of operation multiplied by (x) 12 months. The operating period in a month during which the enterprise is established, undergoes conversion, ownership transfer, consolidation, merger, full division, partial division, dissolution or bankruptcy during a month will be considered a full month.

In case the first tax period of a newly established enterprise is 2020 or the last tax period of an enterprise which undergoes ownership transfer, consolidation, merger, full division, partial division, dissolution or bankruptcy is 2022 and is shorter than 03 months, and the enterprise is permitted to combine this period with the tax period of 2021 into a single tax period, determination of revenue and CIT reduction shall only apply to 12 months of the tax period of 2021.

- In case an enterprise has dependent units or business locations, revenue earned in the tax year shall include revenue of the dependent units and business locations specified in on the consolidated annual financial statement.

3. Determination of CIT eligible for reduction

The enterprise's entire revenue shall be the basis for calculation of CIT eligible for reduction of the tax period of 2021, including the revenues specified in Clause 3 Article 18 of the Law on Corporate Income Tax. CIT eligible for reduction prescribed in this Decree shall be calculated according to the CIT payable in the tax period of 2021 minus (-) the CIT eligible for incentives according to the Law on Corporate Income Tax and its guiding documents.

4. Declaration of tax reduction

a) On the basis of revenue earned in the tax period of 2019 and estimated revenue earned in the tax period of 2021, the enterprise shall calculate the CIT eligible for reduction when paying provisional CIT quarterly. The enterprise shall determine the final CIT eligible for reduction on the declaration form enclosed with Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance elaborating some Articles of the Law on Tax Administration and the Government's Decree No. 126/2020/ND-CP dated October 19, 2020, and on the form provided in Appendix II hereof.

b) When finalizing CIT of 2021, underpayment or overpayment of provisional tax shall be settled in accordance with tax administration laws.

c) In case a tax authority or competent authority, through inspection or audit, discovers that the enterprise is not eligible for tax reduction as prescribed in this Decree or the tax payable in 2021 is greater than the tax declared by the enterprise, the enterprise shall pay the arrears after reduction is applied according to this Decree (if any), incur administrative penalties and pay late payment interest in accordance with regulations of law on tax administration and handling of administrative violations.

In case the CIT is increased after the enterprise supplements the CIT declaration dossier of 2021 or according to the inspection or audit verdict issued by the tax authority or competent authority, the increase in CIT will be reduced by 30% according to this Decree if the enterprise still satisfies the conditions for tax reduction specified in Clause 2 of this Article.

In case the CIT is decreased after the enterprise supplements the CIT declaration dossier of 2021 or according to the inspection or audit verdict issued by the tax authority or competent authority, the CIT eligible for reduction shall also be reduced and the overpaid tax (if any) shall be settled in accordance with tax administration laws.

Article 2. Exemption of tax payable by household businesses and individual businesses

1. Eligibility

Household businesses and individual businesses that are resident individuals that have business operation in districts, district-level towns and district-level cities (hereinafter referred to as "districts") regardless of business lines, tax declaration and payment method that are affected by Covid-19 in 2021, regardless of business lines, tax declaration and payment methods.

Presidents of the People's Committees of provinces and centrally affiliated cities (hereinafter referred to as "provinces") shall promulgate lists of districts affected by Covid-19 according to

2021's notifications of local competent authorities of termination or suspension of business operation of one or multiple household businesses and individual businesses in their areas due to Covid-19 (including lockdown, social distancing of one or multiple areas in the administrative division).

2. Tax exemption

a) The household businesses and individual businesses specified in Clause 1 of this Article shall be granted exemption of personal income tax (PIT), value-added tax (VAT), excise tax, resource royalty, environment protection tax that are incurred during business operation in the months of the third quarter and fourth quarter of 2021.

Tax exemption specified in this Clause does not apply to incomes, revenues from supply of software products and services; digital entertainment products and services, videogames, digital films, digital photos, digital music; digital advertising.

b) In case tax incurred during the third quarter and fourth quarter of 2021 has been paid, the tax authority shall offset the overpaid tax against debts or amounts payable in the next periods and refund overpaid amounts (if any) in accordance with tax administration laws.

3. Basis for determination of tax eligible for exemption

a) In case the tax authority has to issue a payment notice: the tax authority shall determine the tax eligible for exemption of the household business or individual business according to the tax payable in the months of the third quarter and fourth quarter of 2021 on the payment notice.

b) In case the tax authority does not have to issue a payment notice: the taxpayer (including the organization or individual that deducts, declares, pays tax on behalf of the household business or individual business) shall determine the tax eligible for exemption of the household business or individual business in the months of the third quarter and fourth quarter of 2021 according to the tax payable on the tax returns. In case tax is declared per payment or annually (for tax on property, construction of private houses, other separately declared taxes), the tax eligible for exemption shall be the tax payable on the actual revenue earned in the months of the third quarter and fourth quarter of 2021. In case the contract for supply of goods or services of the household business or individual business does not specify the actual revenue earned in the months of the third quarter and fourth quarter of 2021, average monthly revenue according to the contract value shall apply.

In case the contract for supply of goods or services of the household business or individual business is concluded within the month, its duration shall be rounded up to the nearest month.

4. Procedures

a) In case the tax authority has to issue a payment notice

- The tax authority shall compile a list of local household businesses and individual businesses that are eligible for tax exemption according to Form No. 01-1/DS-MTHK in Appendix II hereof.

- The tax authority shall determine the tax eligible for exemption according to the tax payable by each household business and individual business according to the payment notices on the tax authority's database.

- The Director of the sub-department of taxation shall issue 01 decision on tax exemption enclosed with the list of all household businesses and individual businesses eligible for tax exemption according to Form No. 01/MTHK in Appendix II hereof. In case of new household businesses and individual businesses after the tax authority has issued decisions on tax exemption according to resolution No. 406/NQ-UBTVQH15 to all local household businesses and individual businesses, the tax authority shall compile a new list and issue decisions on tax exemption to these new household businesses and individual businesses according to Resolution No. 406/NQ-UBTVQH15.

- The tax authority shall issue the notice of tax exemption according to Resolution No. 406/NQ-UBTVQH15 and Form No. 01/TBSMT-CNKD in Appendix II hereof after the decision on tax exemption is issued and send it to each household business and individual business.

b) In case the tax authority does not have to issue a payment notice

Household businesses and individual businesses; organizations and individuals that deduct, declare, pay tax on behalf of household businesses and individual businesses; household businesses using booked and separate invoices shall determine tax payable after tax exemption, declare it on the tax return, complete Form No. 01-1/PL-CNKD in Appendix II hereof and include it with the tax return for submission.

Article 3. VAT reduction

1. VAT on the following goods and services shall be reduced from November 01, 2021 to the end of December 31, 2021:

a) Transport services (railway transport, waterway transport, air transport, other road transport); lodging services; food and beverage services; services of travel agencies, tourism agencies, ancillary services relevant to tour advertising and organization.

b) Publishing products and services; cinematography services, TV show production, music recording and publishing; artworks, composing, art, recreation services; services of libraries, archives, museums, other cultural activities; sport and entertainment services.

c) The detailed list of goods and services eligible for VAT reduction mentioned in Point a and Point b of this Clause is provided in Appendix 1 of this Decree. The goods and services mentioned in Point b of this Clause do not include software, goods and services that are sold online.

d) In case the goods and services specified in this Clause are not subject to VAT according to the Law on Value-added Tax, the Law on Value-added Tax shall apply.

2. VAT reduction rates

a) Enterprises and organizations that apply credit-invoice method to calculate VAT shall be eligible for 30% reduction in VAT rates on the goods and services specified in Clause 1 of this Article.

b) Enterprises and organizations that calculate VAT using the direct method (as a percentage (%) on revenue) shall be eligible for 30% reduction in the tax rate (%) as the basis for calculating VAT on the goods and services specified in Clause 1 of this Article.

3. Procedures

a) When the enterprise or organization specified in Point a Clause 2 of this Article prepares the VAT invoice for goods and services that are eligible for VAT reduction, write "mức thuế suất theo quy định (5% hoặc 10%) x 70%" ("regulatory VAT rate (5% or 10%) x 70"); the VAT amount; the total amount payable by the buyer. The seller shall declare output VAT and the buyer shall declare deduction of input VAT according to the reduced VAT written on the VAT invoice.

b) When enterprise or organization specified in Point b Clause 2 of this Article prepares the invoice for goods and services that are eligible for VAT reduction, write the amount before reduction in "Thành tiền" ("Amount") column; write 30% reduction on "Tổng tiền hàng hóa, dịch vụ" ("Total amount") line; and write "đã giảm... (số tiền) tương ứng 30% mức tỷ lệ để tính thuế giá trị gia tăng theo Nghị quyết số 406/NQ-UBTVQH15" ("reduced by ... (30%) according to Resolution No. 406/NQ-UBTVQH15").

4. In case an enterprise or organization sells multiple goods and services, separate VAT invoices shall be issued for goods and services that are eligible for VAT reduction.

5. In case the enterprise or organization has issued an invoice and declared tax at the unreduced rate, the buyer and the seller shall prepare a record or enter a written agreement specifying the errors. The seller shall also issue a remedial invoice and provide it for the buyer. The seller shall adjust output VAT and the buyer shall adjust input VAT (if any) according to the remedial invoice.

6. In case the enterprise or organization sells goods or services that are eligible for VAT reduction, have issued invoices in the form of tickets with printed prices, and wish to keep using these invoices, the enterprise or organization shall stamp the reduced prices (by 30%) beside the pre-printed prices.

7. The enterprises and organizations specified in this Article shall declare goods and services that are eligible for VAT reduction according to the Appendix of Resolution No. 406/NQ-UBTVQH15 and Appendix II of this Decree together with the VAT declaration form.

Article 4. Exemption of late payment interest

1. Late payment interest incurred in 2020 and 2021 on all outstanding tax, land levies, land rent payable by taxpayers that are enterprises and organizations (including their dependent units and business locations) that have incur losses in the tax period of 2020 shall be exempted.

2. Determination of exempted late payment interest

Supervisory tax authorities, tax authorities responsible for management of tax, land levies and land rents shall determine the late payment interest incurred in 2020 and 2021 according to tax administration database and issue late payment interest exemption decisions.

3. Authority to exempt late payment interest

Heads of supervisory tax authorities and tax authorities responsible for management of tax, land levies and land rents shall issue late payment interest exemption decisions to taxpayers.

4. Procedures and application for exemption of late payment interest

a) The taxpayer shall complete application form No. 01/MTCN in Appendix II hereof, specify the loss incurred in 2020 and send it to the supervisory tax authority or the tax authority responsible for management of tax, land levy or land rent electronically, in person or by post.

The tax authority responsible for management of tax, land levy or land rent shall cooperate with the supervisory tax authority in verifying the loss incurred in 2020, which is the basis for granting exemption of late payment interest.

In case the taxpayer has undergone an inspection or audit, the inspection record, decision, verdict or result notification (original copies or copies certified by the taxpayer) shall be included.

The loss incurred in the tax period 2020 shall be determined in accordance with CIT laws.

b) Within 15 working days from the receipt of the taxpayer's application form, the tax authority shall issue the notice of rejection (Form No. 02/MTCN in Appendix II hereof) if the taxpayer is not eligible, or issue the decision on exemption of late payment interest (Form No. 03/MTCN in Appendix II hereof) if the taxpayer is eligible for exemption.

The decision on exemption of late payment interest shall be sent to the taxpayer electronically and published on the website of tax authorities.

c) In case the taxpayer has been granted exemption of late payment interest but a competent authority discovers that the taxpayer is not eligible according to regulations of this Decree, the tax authority shall issue a decision to revoke the decision on exemption of late payment interest.

5. In case the taxpayer that is eligible for exemption of late payment interest according to Clause 1 of this Article provides supplementary documents to the tax declaration dossier, or the tax authority or competent authority carries out an inspection or audit, or issues a decision or notification which increase the tax, land levy or land rent payable, the taxpayer is not required to pay the late payment interest incurred in 2020 and 2021 on the increase in tax, land levy and late payment interest if the taxpayer incurs a loss in 2020.

6. The cases in which taxpayers have paid late payment interest before the effective date of Resolution No. 406/NQ-UBTVQH15 shall not be reconsidered.

Article 5. Implementation clauses

1. This Decree comes into force from the effective date of Resolution No. 406/NQ-UBTVQH15.

2. The Ministry of Finance shall provide guidelines for resolution of difficulties that arise during the implementation of this Decree.

3. Ministers, heads of ministerial-level agencies, governmental agencies, Presidents of the People's Committees of provinces, relevant enterprises, organizations and individuals are responsible for the implementation of this Decree.

**ON BEHALF OF THE GOVERNMENT
PP PRIME MINISTER
DEPUTY PRIME MINISTER**

Le Minh Khai

APPENDIX I

LIST OF GOODS AND SERVICES ELIGIBLE FOR VAT REDUCTION
(Promulgated together with the Government's Decree No. 92/2021/ND-CP dated October 27, 2021)

Level 11	Level 12	Level 13	Level 14	Level 15	Level 6	Level 7	Name	Description
H							Transport services	
	49						Railway, road and pipeline transport services	
		491					Railway transport services	
			4911	49110	49110		Railway passenger transport services	
						4911001	Railway passenger transport services serving tourism	Including railway passenger transport services serving tourism such as: - Lodging services on

								sleepers, food and beverage (F&B) services on the train as an integral operation of a railway transport company
						4911009	Other railway transport services	
			4912	49120	491200		Railway freight transport services	
						4912001	Transport services using refrigerator cars	
						4912002	Transport services using tank cars	Including transport services using tank cars such as crude oil, natural gas, gas products, etc.
						4912003	Transport services using tank cars for LPG and other liquids	
						4912004	Container transport services	
						4912005	Postal transport services	
						4912006	Dry cargo and bulk cargo services	
						4912009	Transport services for other goods	Including transport services for goods not mentioned above
		493					Other road transport services	
			4931				Other railway transport services in	

							urban and sub-urban areas (except buses)	
				4931 1	49311 0	493110 0	Passenger transport services by underground or elevated railway	
				4931 2	49312 0		Passenger transport services by taxi	
						493120 1	Passenger transport services by traditional taxi	
						493120 2	Passenger transport services by hi-tech taxi	
						493120 3	Lease of passenger cars with driver	
				4931 3	49313 0	493130 0	Other passenger transport services by motorcycles and other motorized vehicles	
				4931 9	49319 0	493190 0	Road passenger transport services in urban and sub-urban areas by other vehicles (except buses)	Including passenger transport services by bicycles, and other non-motorized vehicles such as horse-drawn carriages, rickshaws.
			4932				Other road passenger transport services	
				4932 1			Inner-province and inter-province passenger transport services by bus	
					49321 1	493211 0	Inner-province passenger transport services by bus	

					49321 2	493212 0	Inter-province passenger transport services by bus	
					49321 3	493213 0	Lease of passenger buses with driver	
				4932 9			Other road passenger transport services not classified elsewhere	
					49329 1	493291 0	Other road passenger transport services not classified elsewhere	Other road passenger transport services not classified elsewhere such as mountainous rail transport, aerial tramway, etc.
					49329 2	493292 0	Lease of passenger buses with driver not classified elsewhere	Such as lease of buses for tourism or other purposes, etc.
			4933				Road cargo transport services	
				4933 1			Cargo transport services by specialized vehicles	
					49331 1		Cargo transport services by specialized vehicles	
						493311 1	Cargo transport services using refrigerated trucks	
						493311 2	Transport of crude oil by tanker vehicles or semi- trailer vehicles	
						493311 3	Transport of liquid and gas by tanker vehicles or semi- trailer vehicles	

						493311 4	Cargo transport services by container trucks	
						493311 5	Dry cargo transport services	
						493311 6	Live animal transport services	
						493311 7	Cargo transport services by other specialized vehicles (tractor, lowboy, etc.)	
						493311 8	Postal transport services	
						493311 9	Other cargo transport services not classified elsewhere	Including transport of goods not mentioned above
					49331 2	493312 0	Lease of specialized vehicles with operator	
				4933 2	49332 0		Cargo transport services by other motor vehicles (except specialized vehicles)	
						493320 1	Cargo transport services by other motor vehicles (except specialized vehicles)	Cargo transport services by other motor vehicles (except specialized vehicles) such as: transport of waste, garbage without collection or dumping services.
						493320 2	Lease of other cargo transport vehicles with operator	Such as transport of furniture, office equipment, etc.

				4933 3	49333 0	493330 0	Cargo transport services by other motorized vehicles	
				4933 4	49334 0	493340 0	Cargo transport services by non-motorized vehicles	
				4933 9	49339 0	493390 0	Cargo transport services by other road vehicles	
	50						Waterway transport services	
		501					Coastal and offshore transport services	
			5011				Coastal and offshore passenger transport services	
				5011 1			Coastal passenger transport services	
					50111 1		Coastal passenger transport services	
						501111 1	Coastal passenger transport services by ferries	
						501111 2	Coastal passenger transport services by ships	
						501111 9	Other coastal passenger transport services	
					50111 2	501112 0	Lease of coastal passenger ships with operators	
				5011 2			Offshore passenger transport services	
					50112 1		Offshore passenger transport services	
						501121 1	Offshore passenger transport services by ships	

						501121 9	Other offshore passenger transport services	
					50112 2	501122 0	Lease of offshore passenger ships with operators	
			5012				Coastal and offshore cargo transport services	
				5012 1			Coastal cargo transport services	
					50121 1		Coastal cargo transport services	
						501211 1	Frozen cargo transport services using reefer ships	
						501211 2	Crude oil and refined oil transport by oil tankers	
						501211 3	Transport of other liquids or gas by oil tankers	
						501211 4	Container transport services by container ships	
						501211 5	Dry cargo transport services	
						501211 9	Transport services for other goods	
					50121 2		Lease of cargo ships with operators; towage services	
						501212 1	Lease of cargo ships with operators	
						501212 2	Towage services	Including towage service such as: inland waterway pulling, including

								pulling of oil rig, floating cranes, dredging vessels, floats, hulls and unfinished ships for charges or under towage service contract for vessels having accident in inland waters.
		502						Inland waterway transport services
			5021					Inland waterway passenger transport services
				5021 1				Inland waterway passenger transport services by motorized vehicles
					50211 1			Passenger transport services by motorized vehicles
						502111 1		Passenger transport services by ships
						502111 2		Passenger transport services by ferries
						502111 3		Passenger transport services serving tourism
						502111 9		Passenger transport services by other motorized vehicles
					50211 2	502112 0		Lease of motorized vehicles with operators
				5021 2				Inland waterway passenger transport services by non-motorized vehicles
					50212			Passenger transport

					1		services by non-motorized vehicles	
						502121 1	Passenger transport services by ships	
						502121 2	Passenger transport services by motor boats	
						502121 3	Passenger transport services serving tourism	
						502121 9	Passenger transport services by other non-motorized vehicles	
					50212 2	502122 0	Lease of non-motorized vehicles with operators	
			5022				Inland waterway cargo transport services	
				5022 1			Inland waterway cargo transport services by motorized vehicles	
					50221 1		Inland waterway cargo transport services by motorized vehicles	
						502211 1	Frozen cargo transport services using reefer ships	
						502211 2	Crude oil and refined oil transport by oil tankers	
						502211 3	Transport of other liquids or gas by oil tankers	
						502211 4	Container transport services by container ships	
						502211	Dry cargo transport	

						5	services	
						502211 9	Transport services for other goods	
					50221 2		Lease of cargo ships with operators; towage services	
						502212 1	Lease of cargo ships with operators	
						502212 2	Towage services	
				5022 2			Inland waterway cargo transport services by non- motorized vehicles	
					50222 1	502221 0	Inland waterway cargo transport services by non- motorized vehicles	
					50222 2		Lease of non- motorized vehicles with operators; towage services	
						502222 1	Lease of cargo ships with operators	
						502222 2	Towage services	
	51						Air transport services	
		511	5110				Air passenger transport services	
				5110 1			Air passenger transport services on fixed routes and schedules	
					51101 1	511011 0	Domestic air passenger transport services on fixed routes and schedules	
					51101 2	511012 0	International air passenger transport	

							services on fixed routes and schedules	
				5110 9			Other air passenger transport services	
					51109 1	511091 0	Domestic air passenger transport services on fixed routes and schedules, except serving tourism	
					51109 2	511092 0	International air passenger transport services without fixed routes and schedules	
					51109 3	511093 0	Lease of passenger aircraft with operators	
		512	5120				Air cargo transport services	
				5120 1			Air cargo transport services on fixed routes and schedules	
					51201 1	512011 0	Postal transport	
					51201 2	512012 0	Transport of other goods under schedules	
					51201 3	512013 0	Transport of other goods without schedules	
				5120 9	51209 0	512090 0	Other air cargo transport services	
I							HOSPITALITY SERVICES	
	55						Lodging services	
		551	5510				Short-term lodging services	
				5510 1	55101 0	551010 0	Hotel services	Hotels with rating of 1 to 5

								stars, having at least 15 hotel rooms with amenities serving tourists, including: hotels, floating hotels, commercial hotels, resort hotels, with daily housekeeping services, and often include additional services such as F&B services, parking, laundry services, swimming pools and exercise rooms, recreational facilities and conference and convention facilities.
				5510 2	55102 0	551020 0	Villas and apartments providing short-term lodging services	<p>Including villa services or short-term lodging services such as:</p> <ul style="list-style-type: none"> - Tourist villas with garden, amenities and services necessary for tourists; - Apartments for short-term lodging by tourists with equipment, kitchen, cooking equipment for

								tourists to use during their stay
				55103	551030	551030	Guesthouses and hostels providing short-term lodging services	Guesthouses and hostels with amenities serving tourists without star rating, with daily housekeeping services, F&B, parking, laundry services, etc.
				55104	551040	551040	Motels, rooms for rent and similar short-term lodging establishments	This group includes services of motels, rooms for rent and similar short-term lodging establishments, residential houses with rooms for rent with minimum amenities for guests.
		559	5590				Other lodging services	
				55901	559010		Student dormitory services	
						5590101	Lodging services for students, dormitories	Including lodging services for students; long-term lodging establishments (dormitories) for students of secondary schools and universities, operated by independent entities.
						559010	Lodging services for	

						2	workers in tenement houses or tents	
				5590 2	55902 0	559020 0	Lodging services in trailer parks, tents, bivouac facilities	Including lodging services in trailer parks, tents, bivouac facilities made of canvas used for tourists in camping area or outdoor tours.
				5590 9	55909 0	559090 0	Other lodging services not classified elsewhere	Including other lodging services not classified elsewhere such as short-term or long-term lodging establishments that are not classified above.
	56						F&B services	
		561	5610				Restaurants and mobile F&B services	
				5610 1	56101 0	561010 0	Restaurant services (except fast-food restaurants)	Including services in restaurants in buffet, à la carte or table d'hôte style, whether they eat on the premises or buy takeaways.
				5610 2	56102 0	561020 0	Fast-food restaurants	
				5610 9	56109 0	561090 0	Other mobile F&B services	Including other mobile F&B services such as: - Self-service restaurants; - Fast-food

							<ul style="list-style-type: none"> restaurants; - Takeaway restaurants; - Ice cream carts; - Street food carts; - Market, street food vendors
							- Restaurant, bar services on ships, vehicles if they are not provided by the transport service provider.
		562					Event catering and other F&B activities
			5621	5621 0	56210 0	562100 0	Provision of F&B services under irregular contracts with customers Preparation and provision of F&B under contracts with customers, at agencies, commercial buildings, etc. and special events (weddings, parties, etc.)
			5629	5629 0	56290 0	562900 0	Including other F&B services such as: - F&B services under a contract for a specific period of time; - Preparation of F&B to be supplied by fast-

								food restaurants without seats, takeaway conveniences, etc. - Indoor supply of food by vending machines
		563	5630				Beverage serving	
				5630 1	56301 0	563010 0	Services in pubs, bars	
				5630 2	56302 0	563020 0	Services in coffee shops, beverage shops	
				5630 9	56309 0	563090 0	Other beverage services	Including other beverage services such as: preparation and serving of beverages on the premises such as: coffee, smoothies, sugar cane juice, fruit juice, sweet soups; services of street vendors selling beverages, etc.
J							INFORMATION AND COMMUNICATION	
	58						Publishing products	
		581					Books, periodicals and other printed matters	
			5811				Published books	
				5811 2			Other published books	
					58112		Printed books	

					1			
						581121 1	Published textbooks	
						581121 2	Published specialized books, technical books and research books	
						581121 3	Published children's books	
						581121 4	Published dictionaries and encyclopedias	
						581121 5	Published map books and other books with maps	
						581121 9	Other published books, information books, fliers and similar books	
					58112 2	581122 0	Published books in the form of tapes, floppy discs and other storage devices	Including published books in the form of tapes, floppy discs and other storage devices such as: operating systems, other applications; videogames;
					58112 3	581123 0	Advertisements in other books	
					58112 4	581124 0	Other book publishing agent services	
					58112 5	581125 0	Other book publishing copyright agent services	
			5812				Published directories and mailing lists	
				5812			Published directories	

				1			and online mailing lists	
					58121 1	581211 0	Published directories and online mailing lists	
					58121 2	581212 0	Licensing services for directories and online mailing lists	
				5812 2			Printed directories and mailing lists	
					58122 1	581221 0	Printed directories and mailing lists	
					58122 2	581222 0	Licensing services for directories and printed mailing lists	
			5813				Publishing of newspapers, journals and periodicals	
				5813 2			Publishing of other newspapers, journals and periodicals	
					58132 1	581321 0	Other newspapers	
					58132 2	581322 0	Advertisements in other newspapers	
					58132 3		Journals and other periodicals	
						581323 1	Magazines and other periodicals	
						581323 2	Advertisements in magazines and other periodicals	
					58132 4	581324 0	Licensing services for publishing of journals and other periodicals	
			5819				Other publishing products	
				5819			Other publishing	

				2			products	
					58192 1		Other printed products	
						581921 1	Postcards, greeting cards and the like	
						581921 2	Pictures	
						581921 3	Travel tickets, calendars	
						581921 4	Unused postal stamps, customs stamps and similar stamps; cheque forms; banknotes; share certificates and documents with similar titles	
						581921 5	Advertising catalogues, documents and similar documents	
						581921 9	Other printed products not classified elsewhere	
					58192 2	581922 0	Licensing services for publishing of other printed matters	
	59						Motion picture and TV show production, music recording and publishing	
		591					Motion picture and TV show production services	
			5911				Motion picture, video and TV show production services	
				5911 1			Motion pictures	
					59111		Motion picture	

					1		program production services	
						591111 1	Motion picture production services	
						591111 2	Motion picture promotion and advertising services	
					59111 2		Motion picture products	
						591112 1	Original copies of motion pictures	
						591112 2	Cinematography effects	
						591112 3	Motion pictures recorded into tapes, discs and other physical devices	
						591112 4	Other downloaded motion pictures	
					59111 3	591113 0	Sale of advertising space and time on motion pictures	
				5911 2			Videos	
					59112 1		Video production services	
						591121 1	Video production services	
						591121 2	Video promotion and advertising services	
					59112 2		Video products	
						591122 1	Original copies of videos	
						591122 2	Video effects	
						591122 3	Videos recorded into tapes, discs and	

							other physical devices	
						591122 4	Other downloaded videos	
					59112 3	591123 0	Sale of advertising space and time on videos	
				5911 3			TV shows	
					59113 1		TV show production services	
						591131 1	TV show production services	
						591131 2	TV show promotion and advertising services	
					59113 2		TV show products	
						591132 1	Original copies of TV shows	
						591132 2	TV show effects	
						591132 3	TV shows recorded into tapes, discs and other physical devices	
						591132 4	Other downloaded TV shows	
					59113 3	591133 0	Sale of advertising space and time on TV shows	
			5912	5912 0			Post-production services	
					59120 1	591201 0	Audio-video editing services	
					59120 2	591202 0	Transmission and replication of original films	
					59120	591203	Color calibration	

					3	0	and data recovery services	
					591204	5912040	Audio-video effect services	
					591205	5912050	Cartoon services	
					591206	5912060	Commentary, title and subtitle services	
					591207	5912070	Audio design and editing services	
					591209	5912090	Other post-production services for motion pictures, videos and TV shows	
			5913	59130	591300		Motion picture, video and TV shows distribution services	
						5913001	Copyright and storage licensing services	
						5913002	Distribution services	
			5914				Film projection services	
				59141	591410		Fixed film projection services	
						5914101	Fixed motion picture projection services	
						5914102	Fixed video projection services	
				59142	591420		Mobile film projection services	
						5914201	Mobile motion picture projection services	
						5914202	Mobile video projection services	
		592	5920	5920			Music recording and	

				0			publishing services	
					59200		Audio recording services; original recordings	
						592001	Audio recording	
						592001	In-studio recording	
						592001	Original audio recordings	
					59200		Published music	
						592002	Printed music	
						592002	Electronic music	
						592002	Music tapes, discs and other physical devices	
						592002	Other music tapes and discs	
						592002	Downloaded music	
					59200		Original music licensing services	
						592003	Original music licensing services	
						592003	Music distribution services	
N							ADMINISTRATIVE AND AUXILIARY SERVICES	
	79						Services of tourism agents, tour businesses, auxiliary services and services relevant to promotion and	

							organization of tours	
		791					Services of tourism agents, tour businesses	
			7911	79110			Services of tourism agents	
					791101		Travel ticket ordering by tourism agents	
						7911011	Air ticket booking services	Including: - Air ticket booking service for: + Domestic flights + International flights
						7911012	Train ticket booking services	Train ticket booking services
						7911013	Bus ticket booking services	Bus ticket booking services
						7911014	Car rental booking services	Car rental booking services
						7911019	Other ticket booking services	Including other ticket booking services not classified elsewhere - Ferry ticket booking services - Short-haul flight ticket booking service - Other travel ticket booking services not classified elsewhere

					79110 2		Tour package booking by travel agencies	
						791102 1	Accommodation booking services	Including: - Accommodation booking services for: + Domestic trips + International trips - Online payment services for owner of real estate such as houses or apartments
						791102 2	Trip booking services	Booking of tickets for: - Trips that last one day or less - Trips that last longer than one day
						791102 3	All-inclusive vacation package booking services	Including: - Domestic all- inclusive tours - International all-inclusive tours
			7912	7912 0	79120 0		Tour operation services	
						791200 1	Tour operation serving arrangement and gathering of tourist groups	Including: - All-inclusive tour

								<p>arrangement, gathering and marketing:</p> <p>+ Preparation of all-inclusive, domestic and international tour</p> <p>+ Gathering of all-inclusive domestic and international tours</p>
								<p>This package usually includes: purchase and resale of tourists, luggage, accommodations, food and sight-seeing. All-inclusive tours may be sold to private companies or wholesalers in travel agencies or other tour operation services.</p>
						791200 2	Tour management services	Tourist account management services
		799	7990	7990 0			Booking services and auxiliary services relevant to promotion and organization of tours	
					79900 1		Tourism promotion and tourist information	
						799001 1	Tourism promotion services	Including promotion of tourism in

								countries, regions and communities
						799001 2	Tourist information services	Including provision of information for tourists or prospective customers about the destinations via travel handbooks
					799002 2	799002 0	Tour guide services	Including: - Including tour guide services provided by tour guide firms, except: - Interpretation services in sub-heading 7490914 - Fishing, hunting, mountain climbing instruction services in sub-heading 9319093
					799009 9		Other booking services not classified elsewhere	
						799009 1	Time sharing services	Including pre-ordering/exchange (usually location-based) for time-sharing
						799009 2	Convention center, press conference and exhibition center booking services	

						799009 9	Event ticket booking and other booking services not classified elsewhere	Including booking in events such as art performances, concerts, sports.
R							ART AND RECREATION SERVICES	
	90	900	9000	9000 0			Composing, art and recreation services	
					90000 1	900001 0	Art performance services	Including: - Services of actors, singers, composers, dancers, acrobats, narrators/MCs, presenters, public speakers, circus performers and other art performers - Services of independent models
					90000 2		Art performance auxiliary services	
						900002 1	Art production and performance at events	Including: + Theaters, musicals, ballets, comedy musicals, concerts. + Puppetry + Circus
						900002 2	Organization and advertising of art performance events	Including organization and

								<p>advertising of:</p> <ul style="list-style-type: none"> + Theaters, musicals, ballets, comedy musicals, concerts. + Puppetry + Circus
						900002 9	Other art performance auxiliary services	<p>Including:</p> <ul style="list-style-type: none"> - Management of rights to art works, literature, music, except cinematography, audio and video productions.
								<ul style="list-style-type: none"> - Other art performance auxiliary services including stage design, costume design, lighting design. - Other auxiliary art performance services not classified elsewhere (stage backgrounds, props, sound and lighting equipment serving art performance). <p>Except:</p> <ul style="list-style-type: none"> - Motion picture copyright management services in sub-heading 59130.

					90000 3	Art creation	
							<p>Including:</p> <ul style="list-style-type: none"> - Services of artists such as composers, sculptors, painters, etc. - Services of writers about all topics, whether fictional or non-fictional. - Services of independent journalists. - Art restoration. <p>Except:</p> <ul style="list-style-type: none"> - Restoration of organs and other classical musical instruments in sub-heading 33190 - Motion picture and video show production services in sub-heading 59111 and 59112 - Furniture restoration (except restoration for museums) in sub-heading 95240.
					900003 1	Services provided by composers, sculptors and other artists, except performance artists	
					900003 2	Original art works of composers and	

							artists, except art performers, painters, graphic designers and sculptors	
						900003 3	Original art works of painters, graphic designers and sculptors	<p>Including:</p> <ul style="list-style-type: none"> - Original paintings, graphics, pastels, carvings, sculptures, prints and statues in any material, except - Production of replica statues
					900004 4	900004 0	Services of art facilities	<p>Including:</p> <ul style="list-style-type: none"> - Services of concert halls, theaters, opera houses, music rooms, including ticket-related services. - Services of multi-purposes centers and similar facilities with cultural advantages. <p>Except:</p> <ul style="list-style-type: none"> - Services of cinemas in sub-heading 59141 - Ticket agents in sub-heading 79110 - Services of museums in sub-

							heading 91020 - Services of multi-purpose stadiums and areas in sub-heading 93110
	91						Services of libraries, archives, museums and other cultural activities
		910					Services of libraries, archives, museums and other cultural activities
			9101	91010			Services of libraries and archives
					910101	9101010	Library services Including: - Collection, categorization of directories, conservation and recovery of books and the likes - Book and audio disc rental - Provision of pictures and motion pictures Except: - Video tape and DVD rental in sub-heading 77220 - Book rental in sub-heading 77290
					910102	9101020	Archiving services

			9102	9102 0			Conservation and museum services	
					91020 1	910201 0	Museum services	<p>Including:</p> <ul style="list-style-type: none"> - Display of collections in all fields (art, science and technology, history) - Management and conservation of collections - Organization of mobile exhibitions of collections <p>Except:</p> <ul style="list-style-type: none"> - Commercial display and sale services provided by art exhibition centers in sub-heading 400840 - Restoration of art works and museum exhibits in sub-heading 9000031 - Library and archive services in sub-heading 91010 - Services of ancient ruins and historical sites in sub-heading 9102030 - Services of

							botanical gardens and zoos in sub-heading 9103010
					91020 2	910202 0	Museum exhibits Including collections and items of collectors in the field of history, ethnology, zoology, botany, mineralogy, anatomy or coin collection.
					91020 3	910203 0	Services of ancient ruins and historical sites for visitors Including: - Operation, access and visit of ancient ruins, historical sites and monuments - Conservation of ancient ruins, historical sites and monuments, except: - Restoration and upgrade of ancient ruins historical sites in heading F
			9103	9103 0			Services of botanical gardens and zoos and natural sanctuaries
					91030 1	910301 0	Services of botanical gardens and zoos Including: - Operation, access and visit of botanical gardens and zoos

								<ul style="list-style-type: none"> - Conservation and maintenance of botanical gardens and zoos, except: - Natural conservation services in sub-heading 9103020
					910302	9103020	Services of natural sanctuaries, including conservation of wild animals	<p>Including:</p> <ul style="list-style-type: none"> - Operation, access and visit of national parks, natural gardens of sanctuaries - Supervision of national parks, natural gardens of sanctuaries - Conservation and maintenance of national parks, natural gardens of sanctuaries <p>Except:</p> <ul style="list-style-type: none"> - Services of areas for recreational fishing and hunting in sub-heading 93190
		931					Sport services	
			9311	93110	931100	9311000	Services of sport facilities	<p>Including:</p> <ul style="list-style-type: none"> - Service of indoor or outdoor sport facilities such as

								<p>stadiums, arenas, swimming pools, tennis courts, golf courses, ice rinks, etc.</p> <p>- Operation of car, dog and horse race tracks</p> <p>- Organization and operation of professional and amateur sport events indoor or outdoor by organizers having separate facilities</p> <p>Except:</p> <p>- Operation of ski lift in sub-heading 49329</p> <p>- Rental of recreation and sport equipment in sub-heading 77210</p> <p>- Services of fitness facilities in sub-heading 9319010</p> <p>- Park and beach services in sub-heading 9329011</p>
			9312	9312 0	93120 0	931200 0	Services of sport clubs	<p>Including:</p> <p>- Organization and management of sport events</p>

							<p>provided by sport clubs e.g. football, swimming, bowling, golf, boxing, winter sport, chess clubs, etc.</p> <p>Except:</p> <ul style="list-style-type: none"> - Sport training by trainers in sub-heading 85510 - Operation of sport facilities in sub-heading 9311000 - Organization and operation of professional and amateur indoor or outdoor sport events of sport clubs in their own facilities in sub-heading 9311000.
			9319	9319 0			Other sport services
					93190 1	931901 0	<p>Services of fitness facilities</p> <p>Including services provided by fitness and bodybuilding clubs and facilities.</p> <p>Except:</p> <p>Sport training by trainers in sub-heading 85510.</p>
					93190		Other sport services

					9		
						931909 1	<p>Sport event and recreational sport event promotion services</p> <p>Including services provided by producers or sponsors of sport events without or without establishments.</p> <p>Except:</p> <p>Organization and operation of professional and amateur indoor or outdoor sport events by sport clubs without or without in their own establishments in sub-heading 9311000 and 9312000.</p>
						931909 2	<p>Sport services</p> <p>Including services provided by athletes and sport participants based on their private accounts.</p>
						931909 3	<p>Sport- and recreation-related auxiliary services</p> <p>Including:</p> <ul style="list-style-type: none"> - Services of sport associations and coordinating agencies - Services of sport referees and timekeepers - Operation of sport fishing

						931909 9	Other sport and recreational services	
		932					Other recreational services	
			9321	9321 0	93210 0	932100 0	Services of amusement parks and theme parks	<p>Including:</p> <ul style="list-style-type: none"> - Services of recreation and amusement parks - Services of recreation and amusement fairs - Merry-go-round services - Train ride service
			9329	9329 0			Other recreational services	
					93290 1		Other recreational services not classified elsewhere	
						932901 1	Amusement park and beach services	<p>Including:</p> <ul style="list-style-type: none"> - Amusement park and beach services (without accommodations), including: provision of amenities such as bathrooms, lockers, seats. <p>Except:</p> <ul style="list-style-type: none"> - Operation of camping areas, recreational camping areas, fishing camps,

							hunting camps in sub-heading 55902
						932901 2	Services of dance halls, karaoke lounges Including: - Services of dance halls, karaoke lounges and other recreational facilities
						932901 9	Other recreational services not classified elsewhere Including: - Ski slope operation - Services of recreational transportation, such as yacht Except: - Operation of mountain railway, ski lifts, aerial tramways in sub-heading 49329. - Serving of beverages in dance clubs in sub-heading 56301 - Operation of sport recreational sport facilities in sub-heading 9311000
					93290 9		Other recreational services not classified elsewhere
						932909	Firework shows,

						1	sound and light shows	
						932909 9	Other recreational services not classified elsewhere	Including: - Other recreational services such as bull fighting, motor acrobatic show, except: - Services of circus troupes and theatrical troupes in sub-heading 9000010

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