

SOME INFORMATION ABOUT INVESTMENT ENVIRONMENT OF QUANG NAM PROVINCE

A. SITUATION OF ATTRACTING INVESTMENT OF QUANG NAM PROVINCE

Up to now, Quang Nam has about 970 domestic projects which are still valid with total registered capital of over 242,000 billion VND, 194 FDI projects are still valid with total registered capital of over 6.06 billion USD. Many large enterprises and brands have invested in the province such as Truong Hai (invested capital of over 40,000 billion VND), Hyosung (invested capital of over 400 million USD), Groz Beckert (invested capital of over 100 million USD), Panko (invested capital of 70 million USD), Vinpearl (invested capital of 4,800 billion VND)... Most investment projects in Quang Nam have been successful and have been actively contributing to the economic development of the province.

For foreign investment, projects in Quang Nam province focus mainly on the fields of processing and manufacturing industries, tourism, and services... Investors come from mainly 30 countries and territories, in which, Singapore is the biggest investor with total invested capital of over 4.1 billion USD (10 projects). About the number of projects, Korea is the biggest partner with 56 FDI projects which are still valid with total invested registered capital of over 822 million USD, the second is investors who come from China with 41 projects which are still valid with total invested registered capital of 364 million USD; the third is investors who come from Japan with 18 projects which are still valid with total registered capital of 140 million USD. For Germany, Quang Nam province has 07 projects of German investors with total registered capital of 170 million USD, in which Groz Beckert (invested capital of over 100 million USD), Amann (invested capital of over 20 million USD)...

B. SOME INFORMATION ABOUT INVESTMENT ENVIRONMENT OF QUANG NAM PROVINCE

I. Investment environment

1. Geographical and administrative location:

Quang Nam is situated in the center of the Central Key Economic Zone of Viet Nam, the center of the Asean area and it's an important place on the East - West Economic Corridor on transportation, trade and international exchange in Vietnam's Central Highlands Region. Located 820 km from Ha Noi capital to the North and 900 km from Ho Chi Minh City to the South along National Highway 1A. It borders Da Nang city and Thua Thien - Hue province to the North, Quang Ngai and Kontum province to the South, Laos border and Sekong province (People's Democratic Republic of Laos) to the West and the East Sea to the East. It's take only 4-5 flight hours to reach the most dynamic economic regions in Asia such as Korea, China and Japan.

Quang Nam has an area of **10,438** square kilometers with a population of about **1.5 million** people, it's divided into 18 district-level administrative units including 2 cities, 1 town and 15 districts. The capital city of Quang Nam province is located in Tam Ky city.

2. Infrastructure and transport:

With a strongly development orientation of transportation services in terms of road, railway, seaway, waterway and airway, Quang Nam will establish a “**national key multimodal transport hub**”, connecting Quang Nam with the whole country and the world.

-There is **Chu Lai Airport** which is planned to become a **4F-class standard** international airport with a capacity of welcoming **40 million** passengers a year

- **Chu Lai Seaport** which is planned and expanded to receive ships of **50,000 tons**.
- **Nam Giang International Border Gate**, connecting with the southern provinces of Laos
- There are convenient routes running along the North-South, East- West such as:
 - + North-South route: National Highway 1A, Quang Ngai - Da Nang Expressway, Hoi An - Chu Lai coastal route, North - South railway.
 - + East-West route: National Highway 14B, 14E, 40B, DT.617
- Modernly invested in electricity, water and telecommunications infrastructure, up to the project boundary.
- Beside, it's also near Da Nang International Airport, Tien Sa - Da Nang Seaport to North; Dung Quat - Quang Ngai Seaport to the South.

3. The human resources:

Quang Nam is a province with a golden population, young trained workforce that is increasing day by day

- **09** universities and colleges, **04** intermediate schools, **17** vocational education and training centers.

- Human resources are planned to be **170 thousands** people by **2025**, reaching **200 thousands** people by **2035...**

These conditions will soon turn Quang Nam into a high-quality vocational training center of the Central Region

4. Scenic spots, culture and tourism:

Quang Nam is a place of interference, convergence of quintessence of many different culture in the world, creating unique imprints and beauty of Quang Nam

- **There are 02 world cultural heritage sites:**

- + **Hoi An Ancient Town:** It's a place of saving a busy town port from the late 16th century to the early 18th century - a living museum of architecture and urban lifestyle, with unique historical and cultural values almost preserved intact.

- + **My Son Tower – Temple Complex:** An architectural complex with more than 70 tower-temple architectural works with historical, cultural, architectural and artistic values of Champa culture, where architectural masterpieces of the ancient Champa Kingdom are preserved, attracting millions of visitors every year...

- **The world biosphere reserve of Cu Lao Cham** : with a diversity of ecosystems such as Bai Say, Bai Coi, sand dunes, mangroves, nipa palm forests, seagrass beds, coral reef, seaweed, natural forest on the island..

- **Phu Ninh Lake**, known as a miniature Ha Long Bay with a population of 30 large and small islands.

- A large river system such as Vu Gia, Co Co, Thu Bon, Truong Giang ... which is convenient for riverside tourism.

- More than **300** historical and cultural sites, scenic spots, many traditional craft villages, folklore festivals with a history of over **500 years**.

- The quintessence of Quang Nam cuisine has become a unique brand with rustic, bold, unique dishes that can not be ignored such as **Quang noodles, Cao Lau, Chicken Rice, Cau Mong veal...**

- There are many long and beautiful beaches in the top of Viet Nam and the world.

Quang Nam has projects, world-class resorts such as **Vinpearl Nam Hoi An Resort Complex** Project (invested capital of **4,800 billion VND**); **Nam Hoi An Resort** Project (invested capital of **4 billion USD**), **Four Season Resort The Nam Hai** (invested capital of **35 million USD**)...

* **Development orientation for tourism and services:**

+ Quang Nam tourism has a combination of geographical and regional cultural factors of the mainland and islands, which are **mountains - hills - deltas - seas**, so Quang Nam's tourism development orientation are to take two world cultural heritage sites as the focus of spreading tourism development into a **"key economic sector"**..

+ Enhancing the position of Quang Nam tourism in the international market in the direction of **"green tourism"**.

+ To turn Quang Nam into a **tourist center** with beach and eco-tourism resorts of the whole country.

+ Expanding tourism space to the South and West of the province.

+ Step by step digital transformation in the tourism industry, development and diversification of the tourist market, in which the domestic tourist market strongly develops, regional cooperation, ensuring adaptation to the negative impacts of economic crises or global epidemics.

+ Prioritizing the development of **tourism, medical, , healthcare, vocational training and logistic** service industries.

+ Forming **non-tariff zones and trading floors** of international stature.

+ Striving to turn Quang Nam into a **high-quality vocational training center of the Central Region**.

+ Especially, with its favorable geographical location and natural conditions, Quang Nam has great opportunities to strongly develop transportation services in terms of road, railway, seaway, waterway, and airway.

+ With its unique convergence characteristics, Quang Nam can completely establish a **key multimodal transportation hub of the country**.

5. Infrastructure of industrial zones and clusters:

- **Industrial zones and clusters** in Quang Nam province with a total natural area of about **60,000 hectares**, operating in many branches and fields. Many large enterprises and brands have invested in industrial zones of the province such as **Truong Hai** (invested capital of over **40,000 billion VND**), **Hyosung** (invested capital of over **400 million USD**), **Groz Beckert** (invested capital of over **100 million USD**), **Panko** (invested capital of **70 million USD**), ...

- According to the master plan to 2023, with orientation to 2045, Quang Nam will develop about **20,000 hectares** of industrial zones and clusters.. The new industrial zones will develop towards **Eco industrial parks and environmental protection**; **93** industrial clusters are well planned and are an opportunity for infrastructure investment projects, production development investment...

a) Chu Lai Open Economic Zone:

- Developing Chu Lai Open Economic Zone in the direction of **industry, service and coastal city**:

+ Promoting the automobile industry on the basis of precision mechanics, automation and modern management; attracting various types of industries applying high technology and high gray matter content.

+ Developing the mechanical support industry in the direction of building a new-generation industrial ecosystem in which THACO Truong Hai is the nucleus that plays a leading role, forming a link chain to take shape **a center for multi-purpose mechanical engineering and supporting industry in Chu Lai of national level;**

+ Focus on deep processing of agricultural products with THACO Truong Hai which is the core to form **the center of processing industry and organic agricultural production** in Chu Lai, mainly for export.

+ Developing the **aviation industry** => forming **the Industrial Center for International Aviation Services.**

+ To develop **non-tariff zones and logistics** associated with the exploitation of Chu Lai airport and Chu Lai port.

+ To develop **concentrated tourist and service areas** with a total area of about **2,475 hectares.**

+ To develop **coastal cities** of about **10,205 hectares**, including the urban areas of Nui Thanh, Tam Anh, the East of Tam Ky, Southeast of Thang Binh....

b) **Nam Giang International Border Gate Economic Zone** is located on the economic corridor of Da Nang - Southern Laos and Northeast Thailand.

The development orientation is to become the service trade, logistics, non-tariff areas combined with the development of agriculture, forestry and tourism with a total natural area of 31,060 hectares; attached to the National Highway 14D which is the axis connecting the area with inter-regional traffic hubs.

c) **Industrial Zones:**

Quang Nam has a system of **18** industrial zones with a total area of **4,702.65 hectares**, in which:

- **11** Industrial Parks in Chu Lai Open Economic Zone have been licensed with an area of 2,959.89 hectares.

- **03** Industrial Parks located outside Chu Lai Open Economic Zone have been licensed with a total area of 716.76 hectares.

- **04** Industrial Parks are applying for investment policy with a total area of 1,026 hectares

Orientation for Investment attraction: Prioritize to attract projects with advanced technology, new technology, high technology, modern management, high added value, spillover effects connecting production chains and global supply.

List of industrial zones

No	Industrial zones	Status	Area
1	Chu Lai - Truong Hai Automotive Mechanical Industrial Zone	In operation	243.3 hectares
2	Dien Nam - Dien Ngoc Industrial Zone	In operation	357.08 hectares
3	Tam Thang Industrial Zone	In operation	197.1 hectares
4	Bac Chu Lai Industrial Zone	In operation	361.4 hectares

5	Chu Lai - Truong Hai Port and Port logistics Industrial Zone	In operation	142.33 hectares
6	Tam Hiep Port logistics and Industrial Zone	In operation	417 hectares
7	Dong Que Son Industrial Zone	In operation	211.26 hectares
8	Thuan Yen Industrial Zone	In operation	148.42 hectares
9	Tam Thang 2 Industrial Zone	In operation	103 hectares
10	Tam Anh - Korea Industrial Zone	In operation	193.05 hectares
11	Thaco - Chu Lai Industrial Zone	Investment in progress	415.86 hectares
12	Tam Anh - An An Hoa Industrial Zone	Investment in progress	435.8 hectares
13	Tam Anh 1 Industrial Zone	Investment in progress	167.05 hectares
14	Expanded Tam Thang Industrial Zone	Investment in progress	248 hectares
15	Nam Thang Binh Industrial Zone	Applying for investment policy	Expected 499 hectares
16	Bac Thang Binh Industrial Zone	Applying for investment policy	Expected 239 hectares
17	Phu Xuan Industrial Zone	Applying for investment policy	Expected 108 hectares
18	Tam Anh 3 Industrial Zone	Applying for investment policy	Expected 190 hectares

d) Industrial clusters:

Currently, the province is planning **93** industrial clusters (CCN) with a total area of 2,759.82 hectares. Provincial People's Committee has decided to establish 58 industrial clusters with a total area of 1,638.15 hectares, industrial land area of 1,191.11 hectares; in which 51 industrial clusters have been detailed planned and put into operation with a total area of 722.33 hectares of leased and registered land (including 493.85 hectares assigned to enterprises and 228.48 hectares registered for lease). ; the remaining area has not been leased 300.79 hectares; the occupancy rate reached 70.62% (300.79 hectares/1,022.79 hectares).

+ Industrial Clusters already invested and put into operation: Continuing to attract secondary investors in order to fill 100% of industrial clusters. ICs in the province are mostly multi-industry, only 04 industrial clusters (Tam Dan - Phu Ninh; Que Cuong - Que Son; Dai Dong 2, Dai Nghia 2 - Dai Loc) are planned by the Provincial People's Committee to encourage projects of wood processing, however, still attract projects of other business nature depending on local needs.

Industrial clusters that have not yet implemented construction investment: Orientation to attract enterprises as investors in technical infrastructure business.

List of 93 planned industrial clusters in Quang Nam province (scan the QR code to download the list)

6. Urban development:

In the period of **2021 - 2025**, Quang Nam is expected to develop about **6.4 million square meters** of residential floors, corresponding to over **60,900 houses**. In which, there are more than **5 million square meters** of commercial housing, **686 thousand square meters** of low-income housing, **566 thousand square meters** of self-built houses...

Quang Nam will attract large-scale real estate, urban and housing development investment projects, creating a driving force for urban development in the Eastern region;

- Attracting appropriate-scale real estate and housing projects in towns and districts in the Western region.

- In which, focusing on developing synchronous and modern urban areas with green criteria in the direction of **smart and ecological urban** areas, associated with the development of economic zones, industrial parks and industrial centers of the province.

7. Forest resources and agriculture:

- Currently, Quang Nam has **680,249.67 hectares** of forested land, including **463,356.77 hectares** of natural forest and **216,829.94 hectares** of planted forest, the province's forest coverage reaches **58.61%**, of which natural forest coverage reaches **43.82%**.

+ The rich in forest resources with many rare medicinal herbs such as **Ngoc Linh Ginseng, Tra My Cinnamon, Ba Kich, Dang Sam...** in which Ngoc Linh Ginseng is known as the National Treasure of Vietnam. This is one of the ginseng with **the highest saponin content**, distributed mainly in Nam Tra My district, Quang Nam province.

+ There is Song Thanh special-use forest which is the largest conservation area in the province, where the wildlife in the Central Truong Son area is being conserved..

Located in the humid tropical climate, monsoon in the South Central region; an agricultural land area over 80% of the total natural area; a diversity of seafood resources in the South Central Coast; with a system of rivers and irrigation, ensuring water supply for agricultural production.

*** Development orientation for agriculture, medicinal herbs:**

Development orientation for **agriculture in the direction of high technology** (including cultivation, animal husbandry, forestry and fisheries).

+ Deep processing industry of products from **natural medicinal herbs**, especially those under the canopy of natural forests on the Truong Son mountain range.

+ Developing **organic agriculture**, linking in sustainable production - processing - consumption value chains associated with ecological and endemic models, effectively adapting to climate change.

+ Prioritize the attraction and **development of medicinal herbs into a key economic sector** of Quang Nam, in which **Ngoc Linh ginseng plays a key role** in developing the forest economy and under the forest canopy of Quang Nam.

II. The sequence and procedures for investment in Quang Nam:

According to Decision No. 2131/QD-UBND dated July 30th, 2021 and Decision No. 3368/QD-UBND dated December 9th, 2022 by the People's Committee of Quang Nam province.

III. The sequence and procedures for selecting investors to implement investment projects in Quang Nam province:

According to Decision No. 3369/QD-UBND dated December 9th, 2022 by the People's Committee of Quang Nam Province

IV. Investment Incentives:

1. Investment incentives according to the Government's regulations:

1.1. Subjects of application (Decree No.31/2021/ND-CP dated March 26th, 2021 by the Government):

- *Investment projects in business lines for investment incentives: 99 business lines (including 32 business lines with special investment incentives).*

- *Investment projects in investment incentive areas:*

+ Areas with difficult socio-economic conditions; industrial clusters.

+ Areas with extremely difficult socio-economic conditions; Economic Zone, Hi-Tech Park, Industrial Park.

- *Investment projects whose capital is at least 6,000 billion VND: To be enjoyed investment incentives as prescribed for investment projects in areas with extremely difficult socio-economic conditions.*

- *Investment projects in rural areas employing at least 500 of the annual average number of employees in accordance with the law on labor (excluding part-time workers and employees with labor contracts of less than 12 months): To be enjoyed investment incentives as prescribed for investment projects in areas with difficult socio-economic conditions.*

- *Investment projects employing persons with disabilities accounting for at least 30% of the annual average number of employees in accordance with regulations of law on persons with disabilities and on labor: To be enjoyed investment incentives as prescribed for investment projects in areas with difficult socio-economic conditions.*

- *Investment projects on construction of social houses according to regulations of law on housing.*

- *High technology enterprises, science and technology enterprises and science and technology organizations; projects involving transfers of technologies on the list of technology transfers of which is encouraged; technology business incubator and science and technology business incubators; enterprises manufacturing and providing technologies, equipment, products and services with a view to satisfaction of environment protection requirements.*

- *Innovative start-up investment projects, innovation centers, research and development centers.*

- *Product distribution chain of small and medium-sized enterprises.*

- *Small and medium-sized business incubators; technical facilities supporting small and medium-sized enterprises; co-working spaces supporting start-up small and medium-sized enterprises.*

1.2. Forms of Investment incentives:

a. Corporate income tax incentives (Decree no 218/2013/ND-CP, 91/2014/ND-CP, 12/2015/ND-CP, Decision no 29/2021/QD-TTg)

- Areas of Investment incentives:

Investment fields and areas	Corporate income tax	
	Tax rate	Exemption, reduction time
Areas with difficult socio-economic conditions	17% (10 years)	Exemption for 2 years and reduction 50% for the 4 next years

Areas with extremely difficult socio-economic conditions	10% (15 years)	Exemption for 4 years, reduction 50% for the 9 next years
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- For business lines with investment incentives: Each field and business line has its own incentives according to the current regulations of law on Tax.

b. Import tax incentives (Decree no 134/216/ND-CP, 18/2021/ND-CP)

- Goods imported to create fixed assets whose parts are eligible for investment incentives are exempted from import tax as prescribed in Clause 11 Article 16 of the Law on Import and Export Tax.

- Goods imported to create fixed assets of an investment project whose parts are eligible for investment incentives are exempted from import tax for imported goods that are allocated and accounted separately for direct use for the part of the project subject to investment incentives.

- Investment projects on *the list of business lines with special investment incentives or located in areas with extremely difficult socio-economic conditions or high technology enterprises, science and technology enterprise, science and technology organizations according to regulations of law on high technology and law on science and technology* are entitled to exempt import tax for unmanufactured raw materials, supplies and components in domestic and can be imported to produce for the project within 5 years from the date of commencement of production.

c. Land incentives (Decree no 46/2014/ND-CP and Decree no 135/2016/ND-CP)

- *For projects on the list of sectors of investment incentives and investment in areas with difficult socio-economic conditions:*

Investment fields and areas	Land incentives
List of investment incentives	<ul style="list-style-type: none"> - Exemption from land rent and water surface rent during the period of essential construction (no more than 03 years). - Land rent exemption for 3 years after the land rental exemption period during the essential construction period.
Areas with difficult socio-economic conditions	<ul style="list-style-type: none"> - Exemption from land rent and water surface rent during the period of essential construction (no more than 03 years). - Land rent exemption for 7 years after the land rental exemption period during the essential construction period.
<ul style="list-style-type: none"> - List of fields of special investment incentives. - Areas with extremely difficult socio-economic conditions - List of sectors of investment incentives and areas with difficult socio-economic 	<ul style="list-style-type: none"> - Exemption from land rent and water surface rent during the period of essential construction (no more than 03 years). - Land rent exemption for 11 years after the land rental exemption period during the essential construction period.

conditions	
- List of sectors of investment incentives and areas with difficult socio-economic conditions - List of fields of special investment incentives and areas with difficult socio-economic conditions	- Exemption from land rent and water surface rent during the period of essential construction (no more than 03 years). - Land rent exemption for 15 years after the land rental exemption period during the essential construction period.
List of fields of special investment incentives and areas with extremely difficult socio-economic conditions	Exemption from land and water surface rent during the lease period.

- For investment projects on construction and infrastructure of industrial parks, industrial clusters, export processing zones, economic zones, and high-tech zones:

Investment areas	Land incentives
In district-level areas that are not on the list of investment incentives	- Exemption from land rent during the period of essential construction (no more than 3 years from the date of issuance of the land lease decision) - Land rent exemption for 11 years after the land rental exemption period during the essential construction period.
In district-level areas that are on the list of areas with difficult socio-economic conditions	- Exemption from land rent during the period of essential construction (no more than 3 years from the date of issuance of the land lease decision) - Land rent exemption for 15 years after the land rental exemption period during the essential construction period.
In district-level areas that are on the list of areas with extremely difficult socio-economic conditions	- Exemption from land rent during the period of essential construction (no more than 3 years from the date of issuance of the land lease decision) - Exemption from land rent during the lease period

- For other projects: According to Decree 46/2014/ND-CP and Decree No. 135/2016/ND-CP.

d. Credit incentives (Decree no 32/2017/ND-CP)

Investment projects organized and implemented in difficult socio-economic areas, especially difficult ones, are subject to the State's investment credit loans.

AREAS ENTITLED TO INVESTMENT INCENTIVES IN QUANG NAM

(According to Decree no 31/2021/ND-CP dated March 26th,2021 by the Government)

Areas	Region
Areas with extremely difficult socio-economic conditions	Districts such as Dong Giang, Tay Giang, Nam Giang, Phuoc Son, Bac Tra My, Nam Tra My, Hiep Duc, Tien Phuoc, Nui Thanh (communes such as: Tam Son, Tam Thanh, Tam My Dong, Tam My Tay, Tam Tra, Tam Hai), Nong Son, Thang Binh (communes such as: Binh Lanh, Binh Tri, Binh Dinh Bac, Binh Dinh Nam, Binh Quy, Binh Phu, Binh Chanh, Binh Que) and Cu Lao Cham Island.
Areas with difficult socio-economic conditions	Districts such as Dai Loc, Que Son, Phu Ninh, Duy Xuyen (communes such as: Duy Chau, Duy Hoa, Duy Phu, Duy Son, Duy Tan, Duy Thu, Duy Trinh, Duy Trung), Nui Thanh (communes such as: Tam Xuan I, Tam Xuan II, Tam Anh Bac, Tam Anh Nam), Thang Binh (communes such as: Binh Nguyen, Binh Tu, Binh An, Binh Trung).

2. Investment incentive policies for investment projects in industrial parks:

INDUSTRIAL ZONES	INCENTIVES
Bac Chu Lai Industrial Zone	<ul style="list-style-type: none"> - Incentives on corporate income tax: + The tax rate of 10% for a period of 15 years (can be extended to a maximum of 30 years when permitted by the Prime Minister for special projects attracting investment, large scale, high technology). + Tax exemption for 4 years, 50% reduction of tax payable for 9 years. - Incentives on import tax: + Import tax exemption for goods imported to create fixed assets. + Import tax exemption for raw materials, supplies, and components for a period of 5 years. - Incentives on land : none
Chu Lai - Truong Hai Automobile Mechanical Industrial Zone	
Tam Hiep port and port logistics Industrial Zone	
Tam Anh - Korea Industrial Zone	
Thaco Chu Lai Industrial Zone	
Tam Anh - An An Hoa Industrial Zone	
Tam Anh 1 Industrial Zone	
Tam Thang Industrial Zone	
Tam Thang 2 Industrial Zone	
Expanded Tam Thang	

Industrial Zone	
Dien Nam – Dien Ngoc Industrial Zone	- Incentives on corporate income tax: Tax exemption for 2 years, 50% reduction of tax payable for 4 years. (20% tax rate).
Dong Que Son Industrial Zone	- Incentives on import tax: Import tax exemption for goods imported to create fixed assets. - Incentives on land : none
Thuan Yen Industrial Zone	- Incentives on corporate income tax: Tax exemption for 2 years, 50% reduction of tax payable for 4 years. (20% tax rate). - Incentives on import tax: Import tax exemption for goods imported to create fixed assets. - Incentives on land : + Exemption of land rent during the period of essential construction from the time of land allocation, maximum of 3 years. + Three (3) years for projects on the list of sectors entitled to investment incentives. + Eleven (11) years for investment projects on the list of sectors entitled to special investment incentives.

3. Investment incentives and support according to current policies of Quang Nam province:

3.1. Incentive policies for enterprises investing in agriculture and rural in Quang Nam province (Based on the provisions of Resolution No. 45/2018/NQ-HDND dated December 6th, 2018 of the Provincial People’s Council and Decision No. 522 /QD-UBND dated February 25th, 2021 of the Provincial People’s Committee.)

a. Applicable objects:

- Enterprises whose investment projects are agricultural projects with special investment incentives, agricultural projects with investment incentives and agricultural projects encouraging investment according to the provisions of Decree No.57/2018/ND-CP dated April 17, 2018 by the Government.

- Cooperatives and unions of newly established or transformed cooperatives under the Law on Cooperatives 2012, investing in agriculture and rural areas in Quang Nam province.

b. Conditions and principles of incentive application:

- The State supports investment incentives by mean of exemption and reduction of taxes, fees and charges and reduction of administrative procedures for enterprises.

- The State supports investment in the form of partial support of investment expenditures or compensation for interest rate differences for enterprises.

- Enterprises with agricultural projects entitled to special investment incentives, agricultural projects entitled to investment incentives and agricultural projects encouraging investment are entitled to enjoy investment incentives and supports in accordance with this Decree.

- Prioritizing investment support in small and medium-sized enterprises and innovative start-ups as specified in Clause 2, Article 3 of the Law on Support for Small and Medium-Sized Enterprises; enterprises building material areas have contracts with farmers.

- In the same period, if an investment project entitled to investment incentives and supports has different levels, the enterprise is entitled to select the most advantageous one.

- Enterprises invest their own capital and mobilize capital to implement investment projects in business lines entitled to investment incentives in agriculture and rural areas. The State shall provide a post-investment support according to the support norms applicable to each type of item or work promulgated by the Provincial People's Committee

- In case of the same content, enterprises receiving support from the Central Budget are not entitled to support policies from the provincial budget.

c. Content and level of investor support:

- Support for investment in infrastructure in areas of land accumulation and consolidation: Support 60% of investment costs in interior field traffic, irrigation, other infrastructures and equipment serving production in land accumulation and consolidation areas, but not exceeding VND 03 billion per project for concentrated agricultural production investment projects which have linking agreements for production between cooperatives, unions of cooperatives and enterprises. and the area scale is from 05 hectares or more.

- Support for investment in renovating and upgrading concentrated livestock and poultry slaughtering establishments: Investors have projects to renovate and upgrade concentrated livestock and poultry slaughtering establishments, applying advanced technology, installing a solid and liquid waste management system in accordance with regulations shall be supported 60% of the total investment but not exceeding 01 billion VND per project for infrastructure improvement and upgrade in terms of traffic, electricity, water, workshop, waste treatment and equipment purchase in the project fence.

- Support for investment in concentrated cattle (pigs, goats) rearing establishments: Investors have projects to invest in pig breeding facilities with 1,000 pigs or from 500 goats or more, in accordance with projects on concentrated livestock and poultry farming approved by the Provincial People's Committee or in accordance with the planning on new rural construction, implementing the environmental protection plan as prescribed shall be supported by the State with 60% of the total investment but not exceeding 02 billion VND per project for infrastructure construction in terms of traffic, electricity, water supply and drainage, waste treatment in the project fence.

- Investors who have investment projects to grow medicinal herbs are supported as follows: (1) The project with a concentrated area of 05 hectares or more, supporting 25 million VND/hectare for the cost of seedlings, but not exceeding 01 billion VND per project; (2) Projects with a concentrated area of 10 hectares or more, in addition to supporting the cost of seedlings, it is also supported 60% of the total investment, but not exceeding VND 02 billion per project for infrastructure investment on traffic, electricity, water supply system in the project fence.

- Investors who have investment projects to produce Ngoc Linh ginseng seeds with the scale of 50,000 Ngoc Linh ginseng seedlings per year or more shall be supported 80% of the cost for construction of infrastructure, equipment and environmental treatment, setting up original seed garden in the project fence but not exceeding 08 billion VND per project.

- Support for investment in the production of safe vegetables and mushrooms in the direction of organic agriculture or good agricultural practices (GAP): The investor who have investment projects to produce safe vegetables and mushrooms in the direction of organic agriculture or good agricultural practices (GAP) with high technology application, a concentrated area of 03 hectares or more of arable land, or 2,000 square meters or more for the area of permanently built houses and from 300 square meters or more for the area of the mushroom growing house shall be supported as follows: (1) One-time support, maximum of 50 million VND/hectare to hire an organization to evaluate and issue a certificate of product

safety according to organic agriculture standards, GAP; (2) Support 60% of total investment but not exceeding 02 billion VND per project for investment in reclamation, construction of traffic, electricity, waste treatment, water supply and drainage system; system of net houses, greenhouses and accompanying equipment such as water-saving irrigation, temperature regulation... in the project fence; (3) Support 30 million VND per hectare in the first year to convert from other production to producing organic agricultural products.

3.2. Policies to encourage, support investment in in construction of concentrated clean water supply works in the province in the period of 2021-2025 (Based on regulations of Resolution No. 30/2021/NQ-HDND dated September 26th, 2021 by the Provincial People’s Council and Decision No. 2969/QD-UBND dated October 20th, 2021 by the Provincial People’s Committee)

a. Applicable objects:

Localities, enterprises, public non-business units, cooperatives and cooperative groups that carry out investment activities in the construction of concentrated clean water supply works in the province, in the 2021-2025 period.

b. Conditions and principles of incentive application:

- Investment projects on construction of concentrated clean water supply works must suitable for water supply planning belong to the list of investment approved and decided by the Provincial People’s Committee on investment policies or agree on investment policies.

- The investor who has a plan to organize business production and service provision; having financial capacity, management capacity, exploitation and commitment to provide clean water services for people in the province according to the project decided by the Provincial People’s Committee.

c. Partition rules:

- Region 1: Including communes of Tam Ky city, Hoi An city, Dien Ban town, Nui Thanh district (except for island and mountainous communes) and towns in delta districts.

- Region 2: Including communes in districts: Que Son, Dai Loc, Duy Xuyen, Thang Binh, Phu Ninh, except for extremely difficult communes in coastal areas..

- Region 3: Including mountainous communes in Nui Thanh district; the central towns and communes in mountainous districts and the remaining communes (except for communes in Region 4)

- Region 4: Including communes in ethnic minorities and mountainous areas, extremely difficult communes in coastal areas, border and island communes.

d. Support level:

- Support investment capital for enterprises assigned as investors in construction investment projects of concentrated clean water supply works:

+ For the construction of factories and clean water treatment systems (prioritize new construction in areas without water plants; upgrade and renovate water plants belonging to State property), support levels are as follows:

Type of construction	Support level of investment (million VND/m3/day/night)			
	Region 1	Region 2	Region 3	Region 4
New construction	1,5	2,0	2,5	3,0
Upgrading, renovating	1,0	1,33	1,67	2,0

+ For projects of new construction and expansion of the clean water supply pipeline network: Investment support depends on each region, each type of pipeline and local socio-economic conditions according to table of investment support level as follows:

Area	Table of investment support level (million VND/km of pipe)						
	D40 (mm)	D50 (mm)	D63 (mm)	D90 (mm)	D110 (mm)	D160 (mm)	D225 (mm)
1	32.45	43.39	51.58	90.71	123.43	219.73	404.96
2	43.27	57.86	68.78	120.95	164.58	292.98	539.95
3	54.08	72.32	85.97	151.19	205.72	366.22	674.94
4	64.9	86.78	103.17	181.43	246.87	439.46	809.93
Area	D250 (mm)	D280 (mm)	D315 (mm)	D355 (mm)	D400 (mm)	D450 (mm)	D500 (mm)
1	494.2	606.25	764.51	972.3	1,206.05	1,512.86	1,907.53
2	658.93	808.33	1,019.35	1,296.4	1,608.07	2,017.15	2,543.37
3	823.66	1,010.41	1,274.19	1,620.5	2,010.09	2,521.43	3,179.22
4	988.4	1,212.5	1,529.02	1,944.6	2,412.11	3,025.72	3,815.06

Level 1 pipeline: 100% support of investment costs according to the Table.

Level 2 pipeline: 100% support of investment costs according to the table for investment projects in regions 3 and 4; 50% support of investment costs according to the table for investment projects in regions 1 and 2.

Level 3 pipeline: 100% support of investment costs according to the table for investment projects in regions 3 and 4.

+ Support for household connection costs according to approved projects: Support 1.5 million VND/connection/household for localities in regions 3 and 4; support 1.0 million VND/connection/household for localities in region 1 and 2.

e. Solution of budget return:

The part of support funds from the State budget for investment in the construction of concentrated clean water supply works in localities that are not in difficult socio-economic areas, capable of collecting full accounted costs into the historical cost of fixed assets and shall be refunded to the State budget by depreciation of fixed assets according to current regulations, minus household connection costs.

3.3. Policies to encourage investment and support concentrated domestic solid waste treatment zones in Quang Nam province in the period of 2020-2030 (Based on regulations of Resolution No. 01/2020/NQ-HDND dated April 21st, 2020 by the Provincial People's Council, Decision No. 1331/QD-UBND dated May 20th, 2020 by the Provincial People's Committee and Document No. 42/VP-TH dated April 29th, 2020 by the Office of the Provincial People's Council)

a. Applicable objects:

- Organizations, individuals, enterprises and domestic and foreign cooperatives must have financial, technical and technological capacity and experience in investing in waste treatment zones.

- Communes, wards and towns with waste treatment areas and communes, wards and towns bordering on waste treatment areas.

b. Conditions and principles of incentive application:

- Treatment technology:

+ Applying sanitary landfill technology to the waste treatment area with a maximum capacity of 50 tons/day and night.

+ Applying sanitary landfill technology, incineration technology or other advanced technologies to waste treatment zones with a capacity of over 50 tons/day and night.

-In case there are many investors who meet the prescribed conditions, priority will be given to investors in applying advanced and experienced technology.

-Support method for investors: State budget support after completing the work contents and certified by the competent authority or based on the volume of acceptance and settlement according to the design documents, the estimate approved by the competent authority (post-investment support).

c. Content and level of investor support:

- Support 100% of the cost of compensation and resettlement support for households according to the current regulations of the State to create a clean ground for construction of the waste treatment area (up to the project fence).

- Support 100% of the cost of compensation and resettlement support of housing areas for households within a safe radius (buffer zone) of the waste treatment area (within a radius of 1,000 meter in case of applying landfill technology; radius of 500 meters in case of applying incineration technology or other advanced technology; in which radius is calculated from the boundary or fence of the project).

- Support 100% of investment funds for construction of routes to the waste treatment area according to the new rural road standards for the district-level treatment area; according to DH road standards for provincial treatment zones. In which, priority is given to routes which aren't across residential area or sparsely populated areas.

- Support 50% of the construction cost of power supply works (up to the project fence) of the waste treatment area.

3.4. Policies to promote socialization of investment in some fields in Quang Nam province in the period of 2022-2025 (Based on regulation of Resolution No. 06/2022/NQ-HDND on January 12th, 2022 by the Provincial People's Council and Decision No. 1222/QD-UBND dated May 6th, 2022 by the Provincial People's Committee).

a. Applicable objects:

- Facilities of implementing socialization in accordance with the Government's regulations.

- Agencies, units, organizations and individuals related to policies to encourage socialization of investment in the fields of education - training, vocational training, health, culture, sports, environment, judicial expertise in Quang Nam province in the period of 2022-2025.

b. Conditions for applying incentives:

- Project belongs to the list of types of incentives and meets the criteria of scale and standards as prescribed in the Prime Minister's Decisions No. 1466/QD-TTg dated October 10th, 2008, No. 693/QD-TTg dated May 6th, 2013, No. 1470/QD-TTg dated July 22nd, 2016; belongs to the list and conform to the criteria for attracting the socialization of investment approved by the competent authority.

- Project must be consistent with the development planning of the province, meeting the urgent needs of the locality; consistent with the master plan, scheme on land use approved by the competent authority and approved by the Provincial People's Committee for

investment policy; decision on investor approval (or decision on investor selection result) according to regulations.

- Projects implementing socialization must ensure implementation on schedule and scale according to the registered investment plan; implementing socialization projects for the right purposes and effectively.

c. Content and level of investor support:

- Land rent exemption policy:

+ Exemption 100% for land rent during the entire project implementation period (maximum of 50 years) for all projects in the fields of socialization as prescribed by the Government.

+ Investment projects in the fields of socialization in the cities of Tam Ky, Hoi An and Dien Ban town are exempted from land rent according to the respective rates: exemption for up to 50 years, 25 years, 20 years and 15 years of the project's land rent, depending on the type of priority for attraction in the period 2022-2025.

+ It's only exemption from land rent with land area that used for the right purpose of socialization, the part of land area that isn't used for the right purpose of socialization which isn't exempted.

+ In each project, land rent is exempted only for the land area used for the right purposes of socialization, the land area used for improper purposes of socialization is not exempted.

- Policies on financial support for compensation and site clearance:

+ The provincial budget shall allocate 100% of funds for compensation and ground clearance for projects implemented in areas with extremely difficult socio-economic conditions of the province (as specified in Appendix III attached to Circular No. 31/2021/ND-CP dated March 26th, 2021 by the Government on page 27).

+ Provincial budget support 50%, investor contribute 50% for expenses of implement compensation and ground clearance with projects implement in area with socio-economic conditions in the province (as specified in Appendix III attached to Circular No. 31/2021/ND-CP dated March 26th, 2021 by the Government on page 27).

+The provincial budget supports 50%, the investor contributes 50% of the cost of compensation and site clearance for projects implemented in areas with difficult socio-economic conditions of the province (as specified in Appendix III attached to Circular No. 31/2021/ND-CP dated March 26th, 2021 by the Government on page 27).

+ For projects implemented in the remaining areas: The provincial budget shall not support funds for compensation and site clearance.

+ The land area used for the right purposes of socialization is entitled to enjoy the policy of financial support for compensation and ground clearance; part of the land area used not related to the field of socialization is not supported funds for compensation and ground clearance.

- Policy on leasing and building facilities:

+ Facilities performing socialization are given priority to rent infrastructures and socialization works to provide products and services in the field of socialization in accordance with the law on socialization.

+ The rental cost for infrastructures and socialization works, including the minimum and maximum rent determined according to the provisions of Clause 2, Article 1 of Circular No. 156/2014/TT-BTC dated October 23rd, 2014 by the Minister of Finance. The Project

owners implementing socialization shall be applied a preferential rental cost equal to the prescribed minimum rent (in case of not auctioning the lease of property); In case of auctioning the lease of property, the auction's starting price is determined by the prescribed minimum rental cost. The preferential period is only applicable for the first 50% of the lease term and not exceeding 10 years.

- Preferential policies on credit: facilities implementing socialization and public non-business units operating in the fields of socialization are entitled to borrow investment credit capital from the State (According to the provisions of Decree No. 32/2017/ND-CP dated March 31st, 2017 by the Government on the State's investment credit; considered in the priority list of loans with preferential interest rates at the Quang Nam Development Investment Fund).