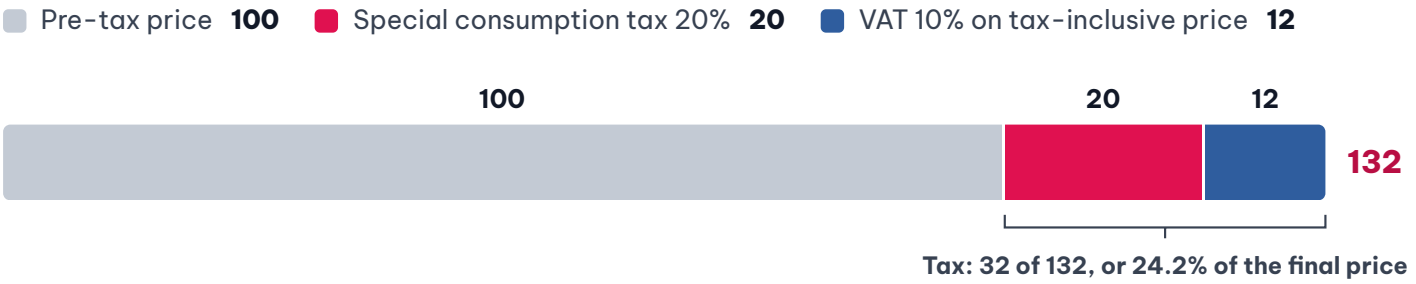
FIGURE 6.1

Worked tax example: 100 before tax becomes 132

Price build-up per 100 dong of pre-tax service



Component	Per 100 of pre-tax price	% of final price
Pre-tax price	100	75.8
Special consumption tax 20%	20	15.2
VAT 10%	12	9.1
Final price	132	100.0

Note: Illustration for the same service component subject to 20% excise and 10% VAT, before surcharges. Invoice components and tax bases must be separated; do not multiply all club services by 1.32.

Sources: Law on Special Consumption Tax No. 66/2025/QH15; Legend Da Nang Golf Resort — Rates