

Viet Nam

- Status Yes
- Status No
- Status Yes but full exemption for children
- ✓

Information available
- Positive Tax Revenues
- Zero Tax Revenues
- ◆

Introduction

Inheritance Tax Status	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
Inheritance Tax Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Inheritance Tax Top Rate	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Inheritance Tax Schedule	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Estate Tax Status	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
Estate Tax Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Estate Tax Top Rate	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Estate Tax Schedule	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Gift Tax Status	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
Gift Tax Exemption	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Gift Tax Top Rate	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Gift Tax Schedule	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Non-specific EIG Tax Status																			
Non-specific EIG Tax Exemption																			
Non-specific EIG Tax Top Rate																			
Non-specific EIG Tax Schedule																			
EIG Tax Revenues	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	○	
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021