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CIRCULAR

guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on business of prize-winning electronic games for foreigners

Pursuant to the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

At the proposal of Director of Department of Finance of Banks and Financial Institutions;

The Minister of Finance promulgates Circular guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners.

Chapter 1

GENERAL PROVISIONS

Article 1. Scope of regulation

This Circular guides a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners (hereinafter referred to as Decree No. 86/2013/ND-CP).

Article 2. Subjects of application

1. Enterprises engaged in the business of prize-winning electronic games for foreigners.
2. Persons eligible for playing these games and persons permitted to enter facilities doing the business of prize-winning electronic games for foreigners in accordance with legal regulations.
3. Enterprises producing and supplying prize-winning electronic game machines and their equipment of and independent accreditation organizations of prize-winning electronic game machines when supplying the prize-winning electronic game machines and their equipment and service of accreditation of prize-winning electronic game machines as prescribed in this Circular.
4. State management agencies with the functions related to the licensing, management, supervision, examination, inspection and sanction of administrative violations in activities of the business of prize-winning electronic games for foreigners.
5. Other organizations and individuals related to the business of prize-winning electronic games for foreigners.

Chapter 2

ORGANIZATION OF PRIZE-WINNING ELECTRONIC GAME BUSINESS

Article 3. Business facilities

1. An enterprise engaged in the business of prize-winning electronic games (hereinafter referred to as enterprise) shall arrange Facilities for doing business of prize-winning electronic games in accordance with Article 5 of the Decree No. 86/2013/ND-CP.
2. The enterprise shall have electronic equipment and cameras for constant monitoring and surveillance of all activities in its facilities (24/24h), in which it must ensure monitoring at the following basic positions:
 - a) Entrance to the Business facility;
 - b) Area of prize-winning electronic game machines to ensure monitoring of activities of players at each prize-winning electronic game machine;
 - c) Area for counter cashier, tally of cash, tokens, and storage of equipment containing cash and tokens.
3. Images at positions specified in Clause 2 this Article shall be fully stored for minimum thirty (30) days from the day of recording. If necessary, the storage duration may be prolonged at the request of competent state management agencies.
4. The enterprise shall prepare its own regulation on security supervision and monitoring for its Business facility, which clearly stipulates the zone for security supervision and monitoring, the zone for storage of dossiers and images, persons who are permitted to go in and out and the zone for security supervision and monitoring.
5. The enterprise shall submit the regulations, documents, dossiers, and images to competent state management agencies during the course of implementation of management, supervision, check and inspection.

Article 4. Logbook of persons who go in and out the business facility

1. The enterprise shall make logbook to control persons who are permitted to play, persons who are permitted to go out and in the Business facility as prescribed in Articles 9 and 11 of the Decree No. 86/2013/ND-CP. The Logbook is made under form of recording by book or electronic information. The Logbook shall be stored for minimum two (02) years for the purpose of management, supervision, check, inspection of competent state management agencies.
2. The Logbook used to control persons who are permitted to play at the Business facility as prescribed in Article 9 of the Decree No. 86/2013/ND-CP shall include the following basic content:
 - a) Electronic card code (if any);
 - b) Full name;
 - c) Valid passport number or laissez-passer;
 - d) Nationality;
 - dd) Identification picture (in case of being issued with electronic card);
 - e) Time of going out and in the Business facility;
 - g) Other information related to the control of players at the management request of the enterprise.

3. The Logbook used to control persons who are permitted to go out and in the Business facility as prescribed in Clauses 2 and 3 Article 11 of the Decree No. 86/2013/ND-CP shall include the following basic content:

- a) Information prescribed Article points a, b, dd and e Clause 2 this Article;
- b) Position, title of the assigned job at the Business facility;
- c) Working time at the Business facility;
- d) Other information related to the control of persons who are permitted to go out and in the Business facility at the management request of the enterprise.

Article 5. Quantity, categories of machines and types of prize-winning electronic games

1. The maximum quantity of prize-winning electronic game machines that an enterprise is permitted to do business shall be stated in its Certificate of eligibility for business granted by the Ministry of Finance. The enterprise is entitled to decide quantity of prize-winning electronic game machines for its practical business but such quantity should not be higher than the maximum quantity stated in the Certificate of eligibility for business.

2. Based on actual quantity of prize-winning electronic game machines which are used for business organization by the enterprise, the enterprise is entitled to select categories of machines, types of prize-winning electronic games as prescribed in Annex No. 1 promulgated together with this Circular.

3. Within five (05) working days after the enterprise begins organization of the business of prize-winning electronic games, the enterprise shall report in writing to the Ministry of Finance, Department of Finance, Department of Culture, Sport and Tourism, and local Department of Taxation about quantity, categories of machines, types of prize-winning electronic games and rate of prize-winning electronic game machines which are used practically in the business for monitoring and management.

4. During its business, the enterprise is entitled to change its quantity, categories of machines, types of prize-winning electronic games and rate of prize-winning electronic game machines which are used practically but it must ensure compliance with provisions on quantity, categories of machines, types of prize-winning electronic games and rate of prize-winning electronic game machines which are used practically specified in this Circular and the Certificate of eligibility for business.

In case of any change in quantity, categories of machines, types of prize-winning electronic games and rate of prize-winning electronic game machines which are used practically, the enterprise shall, within five (05) working days after the change, report in writing to the Ministry of Finance, Department of Finance, Department of Culture, Sport and Tourism, and local Department of Taxation for monitoring and management.

Article 6. Management of tokens

1. The tokens used to replace cash in prize-winning electronic game business facility of the enterprise may be presented in the following forms:

- a) Coin;
- b) Card, slip;

- c) Convertible point;
 - d) Other forms to replace cash prescribed by the enterprise.
2. The tokens as prescribed at points a, and b Clause 1 this Article must have the following basic information:
- a) Name or logo of the enterprise;
 - b) Code, sign of the token;
 - c) Face value of the token;
 - d) Name, sign of producer, supplier (if any);
 - dd) Other contents at the management request of the enterprise.
3. Within five (05) working days before bring tokens into the business, the enterprise shall register the form, model, quantity, categories of its tokens with the direct Department of Finance and taxation agency in its locality for monitoring and management.
4. The enterprise is entitled to suspend the use of tokens registered with the State management agencies as prescribed in Clause 3 this Article at their management request. The enterprise shall, at least five (05) working days prior to such suspension, notify in writing to these agencies. The notice must clearly state time and reason of such suspension and tentative time of use resumption. In case of changing the time of consuming use of token, the enterprise must notify these agencies in writing.
5. The enterprise shall make Logbook to manage its tokens, including the following basic contents:
- a) Form of the token;
 - b) Quantity, categories of the tokens which the enterprise has bought, re-exported or destroyed, which are specified by each face value and currency kind, day of purchase, re-export or destruction, name of producer, supplier (if any) for the tokens prescribed in points a and b clause 1 this Article;
 - c) Other contents at the management request of the enterprise.
6. The purchase, re-export or destruction of tokens shall comply with Article 14 of the Decree No. 86/2013/ND-CP, Article 8 of this Circular and relevant legal regulations.

Article 7. Management of spare equipment of prize-winning electronic game machines

1. Only the enterprises which have been granted with the Certificate of eligibility for business are permitted to buy spare equipment of prize-winning electronic game machines for replacement if required as prescribed in Clause 3, Article 14 of the Decree No. 86/2013/ND-CP.
2. The spare equipment of prize-winning electronic game machines which an enterprise is permitted to buy includes:
- a) Monitors;
 - b) System of receipt of cash, tokens;
 - c) System of paying prizes;

d) System of storage;

dd) Boards.

3. Quantity of each spare equipment at Clause 2 this Article should not exceed 10% of total equipment of same category of prize-winning electronic game machines which the enterprise uses for its practical business.

4. The spare equipment of prize-winning electronic game machines specified in Clause 2 this Article should be 100% new, originated from producers and suppliers of prize-winning electronic game machines as prescribed in this Circular.

5. The enterprise shall make Logbook to manage each spare equipment of prize-winning electronic game machines, covering the following basic contents:

a) Specific quantity and categories of the spare equipment of prize-winning electronic game machines which the enterprise has bought, re-exported or destroyed;

b) Date of purchase, re-export or destruction;

c) Name of producer, supplier;

d) Symbol (serial number) of the equipment (if any);

dd) Production year;

e) Expiry year (if any);

g) Date of putting into use of each equipment;

h) Reason of putting into use.

6. When putting the spare equipment of prize-winning electronic game machines into replacement, the enterprise shall make a written record clearly stating the machines having equipment replaced, replaced equipment and reason of replacement.

7. Replacement of the spare equipment shall ensure the following basic principles:

a) Do not affect the minimum rate of paying prizes specified at point dd Clause 3 Article 10 of this Circular;

b) Do not increase quantity of machines, categories of machines, types of prize-winning electronic games which have been licensed for business.

Article 8. Process of and procedures for destruction of prize-winning electronic game machines and their equipment and tokens

1. Destruction of the prize-winning electronic game machines and their equipment and the tokens shall comply with Clauses 4 and 5 Article 14 of the Decree No. 86/2013/ND-CP and provisions of this Circular.

2. The process of and procedures for destruction of the prize-winning electronic game machines and their equipment and tokens are as follows:

a) The enterprise which wishes destruction shall send a document to the Department of Finance, Department of Culture, Sport and Tourism, direct taxation agency in its locality to notify them of its destruction plan and request the aforesaid agencies to appoint their representatives to participate in supervision and verification of destruction;

b) Within seven (07) working days since receipt of the document sent by the enterprise, the agencies stated at point a this Clause shall send a document to the enterprise confirming the appointment of their representatives to participate in supervision of the destruction. The enterprises is permitted to carry out the destruction if there is at least one (01) representative of the aforesaid agencies participating in supervision of the destruction;

c) Within seven (07) working days since receipt of the written confirmation of relevant agencies, the enterprise shall notify representatives of these agencies of specific time and location of the destruction, quantity, categories of the prize-winning electronic game machines and their equipment and the tokens which are expected to be destroyed, measures of destruction and organization of destruction according to the notified content;

d) At the end of destruction, the parties joining in destruction shall prepare a written record to confirm the destruction in the form provided for in Annex No. 2 promulgated together with this Circular.

Article 9. Producers, suppliers of prize-winning electronic game machines and independent accreditation organizations of prize-winning electronic game machines

1. The producers and suppliers of the prize-winning electronic game machines and independent accreditation organizations of prize-winning electronic game machines are permitted to supply such machines and service of their accreditation in Vietnam if they are permitted to operate in Macau market and have been announced on website: www.dicj.gov.mo.

2. When the enterprises buys the prize-winning electronic game machines or do procedures for accreditation of the prize-winning electronic game machines, it must request the producers, suppliers of such machines or independent accreditation organizations of prize-winning electronic game machines to supply full documents to prove the eligibility as prescribed in Clause 1 of this Article. These documents should be notarized, certified or consular legalized by competent agencies. The enterprise shall keep these documents for the purpose of check, inspection by the State management agencies.

Article 10. Technical conditions of prize-winning electronic game machines

1. The prize-winning electronic game machines should ensure the following basic technical conditions:

a) To be designed and manufactured to ensure for the prize-winning electronic games to be happened honestly, objectively, safely, sustainably and able to check when competent state management agencies conduct tasks of check and inspection as prescribed in Decree No. 86/2013/ND-CP;

b) There are guides describing in details technical characteristics of hardware, software, peripherals, way of operation, maintenance of repair of machine, way to replace, fix broken parts.

2. Hardware of the prize-winning electronic game machines should ensure the following basic technical conditions:

a) Their body part should be steady to prevent any illegal interference from the outside. The body part of the machine should have stamp attached outside by the producer, supplier, clearly stating the following basic information: Name of producer, supplier, symbol (serial number) of the machine, production date and expiry date (if any);

- b) The system for receiving cash, tokens should be ensured to accept only kinds of cash prescribed by the enterprise, tokens of the enterprise and prevent external impacts;
- c) The system for paying prizes to players should be put in prize-winning electronic game machines, ensuring to prevent external impacts;
- d) The archival system of the prize-winning electronic game machines should be designed at a position which is separate with other parts in the machines, must have mechanism to allow check and monitor information about important functions of the machines including: Status of hardware, software, games and result of game, information of transactions and payment of money used for playing;
- dd) Boards of the prize-winning electronic game machines should be designed and operated in accordance with guides of producers, each board must have its name or be numbered, any changes should be recorded in dossier and are ensured to not affect general operation of the machine;
- e) Mechanical equipment which is used to control the prize-winning electronic games should be ensured to not affect to other parts in the prize-winning electronic game machines.

3. Software of the prize-winning electronic game machines should ensure the following basic technical conditions:

- a) Software programs to check status of the machines should have ability to detect, quickly analyze and figure out measures to handle incidents arising;
- b) Measurement software program should have function to operate and manage technical electronic clock aiming to store, show and update information;
- c) Software program that operates the random selection mechanism should ensure selection of game result in an independent manner without predetermining or creating any elements in order to be able to guess result of games;
- d) Software program that controls the course of restoring operation of the prize-winning electronic game machines should have ability to restore and keep intact the operational status of the machines before their operation is interrupted, should have ability to detect any changes since operation of the machines is interrupted;
- dd) Minimum fixed rate of paying prize for Slot machines should be 90% (including the accumulated prize) and programmed in the machine. In case where the enterprise changes its rate of paying prize, it should not be lower than the minimum rate as regulated, the enterprise shall do procedures for re-check before putting machine into use and shall specify the rate of paying prize in Rules of games;
- e) The prize-winning electronic game machines should allow check of software at the Business facility as required by competent state management agencies;
- g) Report system of the prize-winning electronic game machines should ensure to produce summary and detailed reports about result of the games, information of transactions, payment of money used for games, report of total amount in and out of the machine, the opening balance and the closing balance.

4. Peripherals of the prize-winning electronic game machines should ensure the following basic technical conditions:

- a) Monitor of the prize-winning electronic game machines should be scratch resistant, have no secret functional keys or not be written in guides which may affect the games;
- b) Connection cables, sockets should be easily identified, designed so that the technicians find convenient to repair and able to prevent external access;
- c) System of power switches should clearly indicate on/off button and be placed in a position where players are restrained from switching off/on arbitrarily.

Article 11. Regulation on settlement of disputes in Business facility

1. The enterprise shall prepare Regulation on settlement of disputes among players, between players and the enterprise in the Business facility. Such Regulation should have the following basic contents:

- a) Cases in which the disputes are settled under the Regulation on settlement of disputes;
- b) The process of and procedures for settlement of disputes, which specify: Dossier of requesting settlement of disputes, division of receiving dossiers, duration for dispute settlement by the enterprise and competency to decide on dispute settlement;
- c) Specific responsibilities of parties in dispute settlement;
- d) Other relevant contents as prescribed by the enterprise.

2. The enterprise shall list and issue leaflets to publicize its Regulation on settlement of disputes at its Business facilities.

3. Relevant parties shall implement in accordance with the Regulation on settlement of disputes in the Business facility. If either parties does not agree with the result of dispute settlement, the parties may follow the procedures to refer the dispute to the court for settlement as prescribed by civil code of Vietnam.

Chapter III

DOSSIERS, PROCESS OF AND PROCEDURES FOR GRANT OF CERTIFICATE OF ELIGIBILITY FOR THE BUSINESS OF PRIZE-WINNING ELECTRONIC GAMES

Article 12. Dossiers, process of and procedures for grant of certificate of eligibility for the business

1. The enterprises fully satisfying the conditions specified in Article 19 of the Decree No. 86/2013/ND-CP shall be considered for grant of certificate of eligibility for the business. Dossier, process of, procedures for and content of appraisal to consider for grant of certificate of eligibility for the business are in accordance with the provisions of Articles 20 and 21 of the Decree No. 86/2013/ND-CP, in which application for certificate of eligibility for the business is made according to the set form in Annex No. 03 promulgated together with this Circular.

2. During consideration for grant of certificate of eligibility for the business for the enterprises specified in Clause 1 this Article, the Ministry of Finance shall base on total of accommodation rooms at tourist accommodation establishments available for the business to determine quantity of prize-winning electronic game machines as prescribed in Clause 1 Article 7 of the Decree No. 86/2013/ND-CP.

3. The enterprises that are carrying out the business of prize-winning electronic games as prescribed in Clause 1 Article 51 of the Decree No.86/2013/ND-CP shall follow procedures for grant of certificate of eligibility for the business. Dossier to request such grant includes:

a) Application for grant of certificate of eligibility for the business made in the set form in Annex No. 03 promulgated together with this Circular;

b) Authenticated copy of valid Investment Certificate or Enterprise Registration Certificate that is granted by competent state management agency, which states that the enterprise is permitted to do business of prize-winning electronic games or document issued by a competent state management agency which permits the enterprise to do business of prize-winning electronic games;

c) Dossiers specified in clauses 3, 5, 6, 7, 8 and 10 Article 20 of the Decree No. 86/2013/ND-CP. Especially, the enterprises which have no tourist accommodation establishments are not required to submit dossier specified in clause 3 Article 20 of the Decree No. 86/2013/ND-CP;

d) Business plan, including the following principal contents:

- Situation of business in prize-winning electronic games before submitting dossier of request for grant of certificate of eligibility for the business, including: Maximum quantity of prize-winning electronic game machines permitted for the business, information of the Business facility (location, area), quantity, categories of the machines, types of prize-winning electronic games which are used practically for the business, result of prize-winning electronic game business of the enterprise for three (03) latest years till the time of submitting dossier of request for grant of Certificate of eligibility for the business (turnover, cost, profit and payments to state budget);

- Expected business plan in future, including: Quantity, categories of the machines, types of prize-winning electronic games proposed for further business, expected turnover, cost, profit, expected demand of collection and payment in foreign currency, solutions to ensure security, order, social safety for the Business facility, operational duration and implementation plan.

4. The process of and procedures for grant of Certificate of eligibility for the business to the enterprises specified in Clause 3 this Article shall comply with clauses 1, 2 and 3 Article 21 of the Decree No. 86/2013/ND-CP.

5. The Ministry of Finance shall assume the prime responsibility for, and coordinate with relevant agencies including: the Ministry of Planning and Investment, The Ministry of Culture, Sports and Tourism, the Ministry of Public Security, the State bank of Vietnam and provincial/municipal People's Committees where the enterprises hold their business of prize-winning electronic games in appraising dossier of request for Certificate of eligibility for the business to the enterprises specified in Clause 3 this Article in accordance with conditions specified in Clause 1 Article 51 of the Decree No. 86/2013/ND-CP.

6. The certificates of eligibility for the business of prize-winning electronic games are granted by the Ministry of Finance in the set form in Annex No. 05 promulgated together with this Circular.

Article 13. Dossiers, process of and procedures for re-grant of Certificate of eligibility for the business

1. The dossier to request re-grant of Certificate of eligibility for the business in cases specified in Clause 1 Article 23 of the Decree No. 86/2013/ND-CP includes:

- a) Application of re-granting Certificate of eligibility for the business made in the set form in Annex No. 04 promulgated together with this Circular;
- b) Authenticated copy of the valid Investment Certificate or Enterprise Registration Certificate granted by competent state management agencies;
- c) Authenticated copy of Certificate of eligibility for business of the enterprise which has been lost or damaged (if any).

2. The process of and procedures for re-grant of Certificate of eligibility for the business

The Ministry of Finance shall, within fifty (15) working days after receiving valid dossier of the enterprise as prescribed in Clause 1 this Article, re-grant the Certificate of eligibility for the business to the enterprise as prescribed in Clause 1 Article 23 of the Decree No. 86/2013/ND-CP.

3. Duration of the re-granted Certificate of eligibility for the business shall be the remaining operational duration specified in Certificate of eligibility for the business which has been granted, re-granted or re-adjusted at the latest time.

Article 14. Dossiers, process of and procedures for adjustment of Certificate of eligibility for the business

1. Dossier to request adjustment of Certificate of eligibility for the business in cases specified in Clause 2 Article 23 of the Decree No. 86/2013/ND-CP includes:

- a) Application of adjusting the Certificate of eligibility for the business made in the set form in Annex No. 04 promulgated together with this Circular;
- b) Authenticated copy of the valid Investment Certificate or Enterprise Registration Certificate that is granted by competent state management agencies;
- c) Authenticated copy of the Certificate of eligibility for the business;
- d) Documents to prove content of adjustment of the Certificate of eligibility for the business in accordance with Clause 2 Article 23 of the Decree No. 86/2013/ND-CP and relevant law.

2. Process of and procedures for adjustment of the Certificate of eligibility for the business

The Ministry of Finance shall, within thirty (30) working days after receiving full and valid dossier of the enterprise as prescribed in Clause 1 this Article, grant a modified Certificate of eligibility for the business to the enterprise as prescribed in Clause 2 Article 23 of the Decree No. 86/2013/ND-CP.

3. Duration of the modified Certificate of eligibility for the business shall be the remaining operational duration specified in the Certificate of eligibility for the business which has been granted, re-granted or re-adjusted at the latest time.

Article 15. Dossiers, process of and procedures for extension of Certificate of eligibility for the business

1. The dossier to request extension of Certificate of eligibility for the business in cases specified in Clause 3 Article 23 of the Decree No. 86/2013/ND-CP includes:

- a) Application of extension of Certificate of eligibility for the business made in the set form in Annex No. 04 promulgated together with this Circular;

b) Authenticated copy of the Certificate of eligibility for the business which are valid for at least six (06) months before the application for extension of Certificate of eligibility for the business is made;

c) Dossiers specified in Clauses 2, 3, 4, 5, 6, 7, 8 and 10 Article 20 of the Decree No. 86/2013/ND-CP;

d) Authenticated copy of written minutes of conclusion about satisfaction of business conditions made by inspection agencies for periodical inspections as prescribed in Clause 3 Article 33 of the Decree No. 86/2013/ND-CP;

dd) Business plan, including the following basic contents:

- Situation of business in prize-winning electronic games before submitting dossier to request extension of Certificate of eligibility for the business, including: Maximum quantity of prize-winning electronic game machines permitted for business, information of the Business facility (location, area), quantity, categories of the machines, types of prize-winning electronic games which are used practically for the business, result of prize-winning electronic game business of the enterprise for three (03) latest years till the time of submitting dossier to request extension of Certificate of eligibility for the business (turnover, cost, profit and payments to state budget) and situation of compliance with laws concerning prize-winning electronic games in the course of business;

- Expected business plan in the future, including: Quantity, categories of machines, types of prize-winning electronic games proposed for business license, expected turnover, cost, profit, expected demand of collection and payment in foreign currency, solutions to ensure security, order and social safety for the Business facility, proposed extension duration, implementation plan and commitments of the enterprise to comply with laws concerning the business of prize-winning electronic games in the future.

2. The process of and procedures for extension of Certificate of eligibility for the business are in accordance with clauses 1, 2 and 3 Article 21 of the Decree No. 86/2013/ND-CP.

3. The Ministry of Finance shall assume the prime responsibility for, and coordinate with relevant agencies including: the Ministry of Planning and Investment, The Ministry of Culture, Sports and Tourism, the Ministry of Public Security, the State bank of Vietnam and provincial/municipal People's Committees where the enterprises organize their business of prize-winning electronic games in appraising dossiers in accordance with conditions specified at point b Clause 3 Article 23 of the Decree No. 86/2013/ND-CP.

Article 16. Fee for grant, re-grant, adjustment and extension of Certificate of eligibility for the business

1. The fees for grant, extension of the Certificate of eligibility for the business in accordance with the Decree No. 86/2013/ND-CP and this Circular shall be Vietnam dong 150,000,000.

2. The fees for re-grant, adjustment of the Certificate of eligibility for the business in accordance with the Decree No. 86/2013/ND-CP and this Circular shall be Vietnam dong 20,000,000.

3. The fees for grant, re-grant, adjustment and extension of the Certificate of eligibility for the business as prescribed in Clauses 1 and 2 this Article are revenues of the state budget.

4. After appraisal, if the enterprise is eligible for grant, re-grant, adjustment and extension of the Certificate of eligibility for the business as prescribed in articles 12, 13, 14 and 15 of this Circular, the Ministry of Finance shall notify the enterprise to pay fees as prescribed by law. Form of notice is prescribed in Annex No. 06 promulgated together with this Circular.

5. After receiving notice of the Ministry of Finance, the enterprise shall pay the fees to the state budget according to the current State budget Index, at the State Treasury and send 01 sheet of state budget remittance paper to the Ministry of Finance. The enterprise shall have its Certificate of eligibility for the business granted, re-granted, adjusted or extended only after it has paid the fees to the State budget.

Chapter IV

FINANCIALMANAGEMENT, ACCOUNTING REGIME, AUDIT AND REPORTING REGIME

Article 17. Principles in accounting and managing turnover and cost

1. The enterprises doing business in prize-winning electronic games shall account their turnover, cost and profit involving the business of prize-winning electronic games separately and these items should be monitored separately on the system of accounting books and financial statements.

2. If the turnovers and costs involving the business of prize-winning electronic games are associated with other business activities of an enterprise, it shall allocate these turnovers and costs according to the rate on total turnovers and costs for general business activities and shall register with its direct taxation agency.

3. The enterprises shall account their turnovers and costs in line with the accounting standards and guide in this Circular.

4. Determination of turnovers and costs for declaration and calculation of payable taxes for the business of prize-winning electronic games shall comply with current law on tax and documents guiding its implementation.

Article 18. Turnover

Turnover from the business of prize-winning electronic games includes:

1. Turnover from the business of prize-winning electronic game machines.

2. Turnover from financial operation and other income from the business of prize-winning electronic games in accordance with current accounting regime.

Article 19. Cost

Cost for the business of prize-winning electronic games are all costs for the purpose of the business of prize-winning electronic games determined in accordance with the law on tax, consisting of

1. Costs for paying prizes which are amounts which the enterprise actually pays to the winners when they join games on the prize-winning electronic game machines as prescribed in Rules of games and law on tax.

2. Costs for hiring managers in compliance with contracts of hiring managers but total relevant costs for hiring managers do not exceed 4% of turnover from the business of prize-winning electronic games.

3. Costs for promotion in compliance with Clause 3 Article 28 of the Decree No. 86/2013/ND-CP.

Article 20. Discount

Discount by the enterprises doing business in prize-winning electronic games as prescribed in Article 28 of the Decree No. 86/2013/ND-CP shall be implemented as follows:

1. Subjects of discount: Players who buy tokens with minimum value of USD 50,000 each time.
2. The enterprises are entitled to deduct their taxable turnover in accordance with the law on tax. The methods to determine the deductible taxes shall comply with the law on tax.
3. The enterprises shall register with the direct taxation agencies about contents of their discounts.

Article 21. Management of cash, tokens at counter cashiers and prize-winning electronic game machines

1. The enterprises shall prepare and promulgate provisions on regulation on financial management, process of managing tokens and organize management to separate counter cashier and prize-winning electronic game machines.
2. The enterprises are only permitted to change cash, tokens for players before they play and convert, return in cash for players at the counter cashier, and the enterprises shall issue invoice of cash conversion according to the set form in Annex No. 09 promulgated together with this Circular. The cashier division shall carry out specific monitoring of amount of cash and tokens actually transacted in a period.
3. The enterprises shall have specialized containers (bags) to contain cash and tokens. These containers (bags) should be sealed before being taken from the counter cashier and after being picked up from the prize-winning electronic game machines.
4. Opening of sealing of containers (bags) and inventory, calculation of transactions at the counter cashier should be performed at a defined time according to the provisions on regulation on financial management, process on management of tokens of the enterprise and should be confirmed according to forms of invoices, vouchers including: Sheet of taking tokens out, sheet of receiving tokens, Sheet of summing turnover, the final balance sheet of cashier specified in Annexes No.07, 08, 10 and 11 promulgated together with this Circular.

Article 22. Regulations on accounting, audit and disclosure of financial statements

1. The enterprises implement accounting regime in accordance with law on accounting and current legal regulations on accounting.
2. The annual financial statements of the enterprises doing business in prize-winning electronic games should be audited by an independent audit organization which is licensed to operate legally in Vietnam.

3. Within 90 days after ending the annual accounting period, the enterprises doing business in prize-winning electronic games shall publicize their financial statements in accordance with the legal regulations.

4. The enterprises implement the regime on archival of financial statements in accordance with Law on accounting. Especially for typical declaration forms as prescribed in this Circular, minimal duration for archival should be three (03) years aiming to serve the work of check, inspection of state management agencies.

Article 23. Reporting regime

1. At the end of accounting periods (quarterly, annually), the enterprises doing business in prize-winning electronic games shall prepare and send their financial statements and statistics in accordance with the legal regulations. Representatives of the enterprises doing business in prize-winning electronic games shall be responsible to the law for the accuracy, honesty of these statements.

2. In addition to financial statements prepared in accordance with the legal regulations as stated at Clause 1 this Article, the enterprises doing business in prize-winning electronic games shall, on quarterly basis and at the end of the year, prepare and send the following reports:

a) Report on quantity, categories of machines, and types of prize-winning electronic games prepared in the set form in Annex No. 12 promulgated together with this Circular.

b) Report on purchase, use, re-export or destruction of equipment of prize-winning electronic game machines prepared in the set form in Annex No. 13 promulgated together with this Circular.

c) Report on situation of the business of prize-winning electronic games prepared in the set form in Annex No. 14 promulgated together with this Circular.

3. Time and place to send report:

a) The financial statements prepared in accordance with the legal regulations as stated at clause 1 this Article shall be sent to the Ministry of Finance, Department of Finance, Department of Culture, Sport and Tourist, and local taxation Department within fifty (15) working days after ending the annual accounting period;

b) The reports specified in Clause 2 this Article shall be sent to the Ministry of Finance, Department of Finance, Department of Culture, Sport and Tourist, and local taxation Department within fifty (15) working days after ending the (quarterly, annual) accounting period.

4. When the Ministry of Finance, provincial/municipal People's Committee request for extraordinary reports, the enterprises doing business in prize-winning electronic games shall prepare and send reports as requested.

Chapter V

RESPONSIBILITIES OF ORGANIZATIONS

Article 24. Responsibilities of the provincial/municipal People's Committees

To be responsible for management, supervision, inspection and direction of relevant agencies in their localities in implementing the management, supervision and inspection in order to ensure full and proper compliance of the business activities of prize-winning electronic games in their

localities with the Decree No. 86/2013/ND-CP, the provisions of this Circular and relevant legal regulations.

Article 25. Responsibilities of Financial Departments

To be responsible for management, supervision, inspection and presiding over advising and assisting the provincial/municipal People's Committee in management, supervision and inspection of the business activities of prize-winning electronic games in their localities in accordance with the Decree No. 86/2013/ND-CP, the provisions of this Circular and relevant legal regulations.

Article 26. Responsibilities of local taxation Departments

1. To work with the Departments of Finance and relevant agencies in management, supervision and inspection of the business activities of prize-winning electronic games in their localities in accordance with Decree No. 86/2013/ND-CP, the provisions in this Circular and relevant legal regulations.

2. To be responsible for management, check, inspection of fulfillment of obligations on tax and fee payments of the enterprises doing business in prize-winning electronic games in accordance with the legal regulations.

Article 27. Responsibilities of producers, suppliers of prize-winning electronic game machines and independent accreditation organizations of prize-winning electronic game machines

When supplying prize-winning electronic game machines and their equipment and accreditation services of prize-winning electronic game machines as prescribed in this Circular, the producers, suppliers of prize-winning electronic game machines as well as independent accreditation organizations of prize-winning electronic game machines shall comply with provisions of the law on business of prize-winning electronic games as prescribed in the Decree No. 86/2013/ND-CP, the provisions in this Circular and relevant legal regulations.

Article 28. Responsibilities of enterprises doing business in prize-winning electronic games

1. To comply with the provisions of law on business of prize-winning electronic games in accordance with the Decree No. 86/2013/ND-CP, the provisions in this Circular and relevant legal regulations.

2. To be responsible for preparation and promulgation of regulations and process on managing their professional operations to ensure their transparency, honesty and compliance with legal regulations on business of prize-winning electronic games.

Chapter VI

ORGANIZATION OF IMPLEMENTATION

Article 29. Transitional provisions

1. The enterprises shall, as prescribed in Clause 1 Article 51 of the Decree No. 86/2013/ND-CP, be permitted to continue their business of prize-winning electronic game machines purchased and operated before this Circular takes effect until they are replaced with new ones. All prize-winning electronic game machines purchased on or after effective date of this Circular should comply with Articles 9 and 10 of this Circular.

2. Within one (01) year after effective date of this Circular, the enterprises shall, as prescribed in Clause 1 Article 51 of the Decree No. 86/2013/ND-CP, re-adjust their rate of paying prizes of all prize-winning electronic game machines which are used for their business to ensure the conformity with provision at point dd, Clause 3 Article 10 of this Circular and shall follow procedures for re-check before putting such machines into use.

Article 30. Organization of implementation

1. This Circular takes effect on March 15, 2014.
2. Any problem arising during its implementation should be reported to the Ministry of Finance for consideration and settlement.

Received by:

- Prime Minister, Deputy Prime Ministers;
- Central Office and divisions of the Party;
- Office of General Secretary;
- Office of State President;
- National Assembly Office;
- Supreme People's Court;
- Supreme People's Procuracy;
- State Audit;
- Ministries, ministerial-level agencies, government agencies;
- Provincial, municipal PPCs;
- Department of Finance, Provincial, Municipal Taxation Departments;
- Department of Document Inspection (Ministry of Justice);
- Announcements;
- Website of the Government;
- Website of the Ministry of Finance;
- Subordinated units of the Ministry of Finance;
- Archive.

**FOR THE MINISTER OF FINANCE
DEPUTY MINISTER**

Nguyen Cong Nghiep

Annex No. 01

LIST OF CATEGORIES OF MACHINES, TYPES OF GAMES AND RATE OF PRIZE-WINNING ELECTRONIC GAME MACHINES WHICH AREA LICENSED FOR BUSINESS
(Promulgated together with the Circular No. 11/2014/TT-BTC dated January 17,2014 of the Ministry of Finance)

No.	Categories of machines, and types of prize-winning electronic games	Rate of machines licensed for business / total machines which are actually used for business	Number of players
1	Slot machine	≤ 100%	Designed for only one (01) player
2	Roulette (completely automatic without participation of any employee)	≤ 15%	Designed for many persons to play at the same time
3	Electronic Baccarat (completely automatic without participation of any employee)		Designed for many persons to play at the same time
4	Electronic Blackjack (completely automatic without participation of any employee)		Designed for many persons to play at the same time
5	Sicbo or Tai Siu machine (completely automatic without participation of any employee)		Designed for many persons to play at the same time
6	Horse racing and Mahjong machine (completely automatic without participation of any employee)		Designed for many persons to play at the same time
7	Poker machine (completely automatic without participation of any employee)		Designed for many persons to play at the same time

Annex No. 02

**MINUTES OF DESTRUCTION OF PRIZE-WINNING ELECTRONIC GAME MACHINES,
TOKENS AND EQUIPMENT OF PRIZE-WINNING ELECTRONIC GAME MACHINES**
*(Promulgated together with the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the
Ministry of Finance)*

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

.....[place],.....[date]

MINUTES

Destruction of

Pursuant to the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

Pursuant to the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners.

Today, aton (date), at

We, consisting of:

1. Mr. (Mrs.): Position:

Representative of:

2. Mr. (Mrs.): Position:

Representative of:

3. Mr. (Mrs.): Position:

Representative of:

.....

Have performed the destruction of the following equipment:

No.	List of destroyed equipment	Quantity	Symbol	Manufacturer	Date of purchase	Notes
1						
2						
3						
4						
5						
...						

Method of destruction:

The destruction ends aton (date)

This minutes is made into copies, [Name of enterprise] shall keep 01 copy, each of participating agencies shall keep 01 copy./.

FOR AGENCY A

Signature and seal

(The enterprise's legal representative or authorized representative)

FOR AGENCY B

FOR AGENCY C

Annex No. 03

APPLICATION FOR CERTIFICATE OF ELIGIBILITY FOR THE BUSINESS OF PRIZE-WINNING ELECTRONIC GAMES
(Promulgated together with the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance)

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

.....[place],.....[date]

To: The Ministry of Finance

Pursuant to the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

Pursuant to the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

We, [Name of the enterprise], do submit this application to the Ministry of Finance for grant of Certificate of eligibility for the business of prize-winning electronic games (hereinafter referred to as the Certificate of eligibility for the business) as follows:

I. The enterprise's general information

1. Enterprise's name

- In Vietnamese;

- In foreign language (if any).

2. Form of enterprise.

3. Head office's address.

4. Business lines licensed by the competent authorities.

5. Number and date of grant of the Investment Certificate or Enterprise Registration Certificate.

6. Charter capital.

7. The enterprise's legal representative.

8. Rank of tourist accommodation establishment under the Decision of regulatory authorities, and total available trading accommodation rooms.

9. Telephone and email.

II. Contents of the application for Certificate of eligibility for the business

1. The maximum quantity of prize-winning electronic game machines applied for the business license.

2. Categories of machines, and types of prize-winning electronic games expected for business.

3. Business facility and its place in the tourist accommodation establishment.
4. Expected duration of business operations.
5. Plan for the performance of business operations.
6. Other proposals of the enterprise (if any).

III. Commitment

1. We undertake to be liable for the integrity and accuracy of the contents of this application and documents enclosed.
2. If we are granted with the Certificate of eligibility for the business, we undertake to strictly comply with the Vietnam's laws on business of prize-winning electronic games and provisions stated in the issued Certificate of eligibility for the business.

Signature and seal

*(The enterprise's legal representative or
authorized representative)*

Enclosed documents: *The enterprise shall list all documents as regulated in Article 20 of the Government's Decree No. 86/2013/ND-CP and Article 12 of this Circular.*

Annex No. 04

APPLICATION FOR RE-GRANT/ADJUSTMENT/ EXTENSION OF CERTIFICATE OF
ELIGIBILITY FOR THE BUSINESS OF PRIZE-WINNING ELECTRONIC GAMES
(Promulgated together with the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the
Ministry of Finance)

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

.....[place],.....[date]

To: The Ministry of Finance

Pursuant to the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

Pursuant to the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

We, [Name of the enterprise], do submit this application to the Ministry of Finance for the re-grant/ adjustment/ extension of Certificate of eligibility for the business of prize-winning electronic games (hereinafter referred to as the Certificate of eligibility for the business) as follows:

I. The enterprise's general information

1. Enterprise's name

- In Vietnamese;

- In foreign language (if any).

2. Form of enterprise.

3. Head office's address.

4. Business lines licensed by the competent authorities.

5. Number and date of grant of the Investment Certificate or Enterprise Registration Certificate.

6. Charter capital.

7. The enterprise's legal representative.

8. Rank of tourist accommodation establishment under the Decision of regulatory authorities, and total trading accommodation rooms.

9. Telephone and email.

II. Contents of the issued Certificate of eligibility for the business

1. Enterprise's name

2. The enterprise's legal representative.

3. Number and date of grant of the Investment Certificate or Enterprise Registration Certificate.

4. Number and date of grant of the granted Certificate of eligibility for the business.
5. The maximum quantity of prize-winning electronic game machines licensed for business and the quantity of machines which are actually used for business.
6. Categories of machines and types of prize-winning electronic games licensed for business, and those actually used for business.
7. Business facility and its place in the tourist accommodation establishment.
8. Duration of business operations.

III. Reasons for the application for re-grant/adjustment/extension of Certificate of eligibility for the business

IV. Contents of the application for re-grant/adjustment/extension of Certificate of eligibility for the business

1. The maximum quantity of prize-winning electronic game machines applied for the business license.
2. Categories of machines, and types of prize-winning electronic games expected for business.
3. Business facility and its place in the tourist accommodation establishment.
4. Remaining licensed duration of business operations/Expected duration of extension of business operations.
5. Other proposals of the enterprise (if any).

V. Commitment

1. We undertake to be liable for the integrity and accuracy of the contents of this application and documents enclosed.
2. If the Certificate of eligibility for the business is re-granted/adjusted/extended, we undertake to strictly comply with the Vietnam's laws on the business of prize-winning electronic games and provisions stated in the Certificate of eligibility for the business.

Signature and seal

*(The enterprise's legal representative or
authorized representative)*

Enclosed documents: *The enterprise shall list all documents as regulated in Article 13/ Article 14/ Article 15 of this Circular.*

Annex No. 05

**FORM OF CERTIFICATE OF ELIGIBILITY FOR THE BUSINESS OF PRIZE-WINNING
ELECTRONIC GAMES**

*(Promulgated together with the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the
Ministry of Finance)*

MINISTRY OF FINANCE

**CERTIFICATE
OF ELIGIBILITY FOR THE BUSINESS
OF PRIZE-WINNING ELECTRONIC GAMES**

No.:

Date:

Issuing authority: The Ministry of Finance

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No.: / GCN-TCDTCT

Hanoi, [date]

THE MINISTER OF FINANCE

Time of re-grant.....: made on [date] (if any)

Time of adjustment.....: made on [date] (if any)

Pursuant to the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

Pursuant to the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

Considering the application and documents for the Certificate of eligibility for the business of prize-winning electronic games submitted by [Name of the enterprise] on [date]

DECIDES:

Article 1. to grant this Certificate of eligibility for the business of prize-winning electronic games to:

1. Enterprise's name.
2. Address.
3. Number and date of grant of the Investment Certificate or Enterprise Registration Certificate.
4. The enterprise's legal representative.

Article 2. [Name of the enterprise] shall be allowed to perform the business of prize-winning electronic games with the following contents:

1. The maximum quantity of prize-winning electronic game machines licensed for the business.
2. Categories of machines, and types of prize-winning electronic games licensed for the business.
3. Business facility and its place in the tourist accommodation establishment.

Article 3. Duration of business operations

[Name of the enterprise] shall be allowed to perform its business operations within

[.....] year(s) since the effective date of this Certificate of eligibility for the business of prize-winning electronic games. The extension of operational duration shall comply with the legal regulations.

Article 4. Conditions for business operations

[Name of the enterprise] must comply with the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners, the Circular No. 11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners and relevant legal regulations.

Article 5. Validity of the Certificate of eligibility for the business of prize-winning electronic games

1. The Certificate of eligibility for the business of prize-winning electronic games shall take effect from its signing date.
2. This Certificate of eligibility for the business of prize-winning electronic games is made into seven (07) original copies: one (01) is provided to [Name of the enterprise]; one (01) is sent to the people's committee of province or central-affiliated city where the business facility is located; one (01) is sent to the business registration authority; and four (04) other copies are retained at the Ministry of Finance.

MINISTER

Annex No. 06

**FORM OF NOTICE OF PAYMENT OF FEES FOR GRANT/ RE-GRANT/ ADJUSTMENT/
EXTENSION OF CERTIFICATE OF ELIGIBILITY FOR THE BUSINESS OF PRIZE-
WINNING ELECTRONIC GAMES**

*(Promulgated together with the Circular No. 11/2014/TT-BTC dated January 17,2014 of the
Ministry of Finance)*

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom – Happiness

No.:/BTC-....

Hanoi,[date]

Re:.....

To:

Pursuant to the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

Pursuant to the Circular No. 11/2014/TT-BTC dated January17, 2014 of the Ministry of Finance guiding a number of articles specified in the Government's Decree No. 86/2013/ND-CP dated July 29, 2013 on the business of prize-winning electronic games for foreigners;

After the consideration of the application and documents for the grant/ re-grant/ adjustment/ extension of the Certificate of eligibility for the business of prize-winning electronic games submitted by [Name of the enterprise] on [date]

The Ministry of Finance hereby announces:

The application for the grant/ re-grant/ adjustment/extension of the Certificate of eligibility for the business of prize-winning electronic games submitted by [Name of the enterprise] is qualified as regulated by laws. [Name of the enterprise] is requested to pay fees for its grant/ re-grant/ adjustment/ extension as follows:

1. Amount of fees payable (VND):

(In words:)

The payment is made according to the chapter Clause Sub-item.....

2. Place of payment:

3. After the payment of fees has been made as regulated, [Name of the enterprise] shall send one (01) copy of the receipt of money remittance to the State budget to the Ministry of Finance before the Certificate of eligibility for the business of prize-winning electronic games is re-issued/issued/ adjusted/ extended.

The Ministry of Finance sends this notice to [Name of the enterprise] for knowing and execution./.

Received by:

MINISTER

- As above;

- Archival

Annex No. 12

REPORT ON QUANTITY, CATEGORIES OF MACHINES, AND TYPES OF PRIZE-WINNING ELECTRONIC GAMES

Reporting period: Quarter...../Year.....

(Promulgated together with the Circular No.11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance)

Name of enterprise:

Number and date of grant of the Certificate of eligibility for the business:

No.	Categories of machines, and types of prize-winning electronic games	Beginning quantity of machines	Quantity of machines changed during period			Closing quantity of machines
			New machines	Re-exported machines	Destructed machines	
1	Slot machine					
2	Roulette					
3	Electronic Baccarat					
4	Electronic Blackjack					
5	Sicbo or Tai Siu machine					
6	Horse racing and Mahjong machine					
7	Poker machine					
	Total					

... ..[place], [date]

Signature and seal

(The enterprise's legal representative or authorized representative)

Annex No. 13

REPORT ON PURCHASE, USE, RE-EXPORT OR DESTRUCTION OF EQUIPMENT OF PRIZE-WINNING ELECTRONIC GAMEMACHINES

Reporting period: Quarter/ Year.....

(Promulgated together with the Circular No.11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance)

Name of enterprise:

Number and date of grant of the Certificate of eligibility for the business:

No.	Name of equipment of prize-winning electronic game machines <i>(List each equipment)</i>	Beginning quantity of equipment	Quantity of equipment changed during period		Ending quantity of equipment
			Quantity	Date	
I	New equipment purchased				
1					
2					
...					
II.	Used equipment				
1					
2					
...					
III.	Re-exported/destroyed equipment				
1					
2					
...					
	Total				

... ..[place], [date]

Signature and seal

(The enterprise's legal representative or authorized representative)

Annex No. 14**REPORT ON SITUATION OF THE BUSINESS OF PRIZE-WINNING ELECTRONIC GAMES***Reporting period: Quarter...../Year.....**(Promulgated together with the Circular No.11/2014/TT-BTC dated January 17, 2014 of the Ministry of Finance)*

Name of enterprise:

Number and date of grant of the Certificate of eligibility for the business:

No.	Items	Beginning value	Performed during period	Ending value	Increase/ Decrease in the same period (%)
1	2	3	4	5	6
A	REVENUE				
I	Revenue from the business of prize-winning electronic game machines				
II.	Revenue from financial activities				
III.	Revenue from other activities				
B	EXPENSES				
I	Expenses for paying prizes				
II.	Expenses for hiring managers				
III.	Promotion expenses				
IV.	Other expenses				
C	FULFILLMENT OF OBLIGATIONS TO STATE BUDGET				
I	Amounts payable				
1	Value-added tax				
2	Special consumption tax				
3	Corporate income tax				
4	Personal income tax imposed on winners				
II.	Amounts paid				
1	Value-added tax				
2	Special consumption tax				

3	Corporate income tax				
4	Personal income tax imposed on winners				
D	BUSINESS RESULT (GAIN/LOSS)				

... ..[place],[date]

Signature and seal

(The enterprise's legal representative or authorized representative)