

## CIRCULAR

### ON GUIDELINES FOR THE GOVERNMENT'S DECREE NO. 03/2017/ND-CP DATED JANUARY 16, 2017 ON CASINO BUSINESS

*Pursuant to the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business;*

*Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017 on functions, tasks, powers and organizational structure of the Ministry of Finance;*

*At the request of the Director of the Financial Department of banks and financial institutions;*

*The Minister of Finance promulgates a Circular on guidelines for the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business.*

## Chapter I

### GENERAL PROVISIONS

#### Article 1. Scope

This Circular provides guidelines for the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business (hereinafter referred to as Decree No. 03/2017/ND-CP).

#### Article 2. Regulated entities

1. Casino operator companies (hereinafter referred to as companies).
2. Permitted payers and persons permitted to enter or leave casinos prescribed in Decree No. 03/2017/ND-CP.
3. Regulatory bodies competent to licensing, management, supervision, inspection, and penalties for administrative violations in casino business.
4. Other entities relating to casino business.

## Chapter II

### CASINO BUSINESS

#### Article 3. Logbooks and electronic cards intended for tracking entities entering/leaving casinos

1. The company must make logbooks or issue electronic cards intended for tracking entities entering/leaving casinos prescribed in Article 14 of Decree No. 03/2017/ND-CP. The logbook shall be made in form of writing or electronic information. If the company issues electronic cards, it must send consolidated reports on entities entering/leaving casinos containing similar information in logbooks. Logbooks and electronic information (in case of issuance of electronic cards) must be kept for at least 2 years for the purpose of inspection by regulatory bodies.

In case of a company permitted to allow Vietnamese citizens to gamble at casino on a trial basis (hereinafter referred to as permitted company) as prescribed in Article 12 of Decree No. 03/2017/ND-CP, the logbook recording information about Vietnamese players at such casino must be kept for at least 5 years for the purpose of consolidating and evaluating the pilot scheme for allowing Vietnamese citizens to gamble at casinos as prescribed in Article 12 of Decree No. 03/2017/ND-CP.

2. A logbook or electronic card intended for tracking entities permitted to gamble at casinos prescribed in Article 11 of Decree No. 03/2017/ND-CP must essentially contain at least:

- a) Electronic card code number (if any);
- b) Full name;
- c) Passport number or laissez-passers remaining valid;
- d) Nationality;
- dd) Identification photo (in case of electronic card);
- e) Times of entry to/exit from the casino;
- g) Other information about tracking the player under the company's requirement.

3. A logbook or electronic card intended for tracking entities permitted to enter/leave casinos prescribed in Clause 2 and Clause 3 Article 14 of Decree No. 03/2017/ND-CP must essentially contain at least:

- a) Information prescribed in Points a, b, and d Clause 2 of this Article;
- b) ID number, passport number, or employee badge's number;
- c) Positions held by employees prescribed in Clause 2 Article 14 of Decree No. 03/2017/ND-CP at casinos;
- d) Positions held by employees prescribed in Clause 3 Article 14 of Decree No. 03/2017/ND-CP;
- dd) Working duration at casinos;
- e) Other information about tracking the entities permitted to enter/leave casinos under the company's requirement.

4. The tracking of Vietnamese players at casinos prescribed in Article 12 of Decree No. 03/2017/ND-CP shall at least contain:

- a) Information prescribed in Clause 6 Article 12 of Decree No. 03/2017/ND-CP;
- b) The guarantee for financial eligibility for gambling at casinos prescribed in Point b Clause 3 Article 12 of Decree No. 03/2017/ND-CP;
- c) Document justifying financial eligibility for gambling at casinos prescribed in Point b Clause 3 Article 12 of Decree No. 03/2017/ND-CP;
- d) The guarantee for not being banned from gambling at casinos prescribed in Clause 4 Article 12 of Decree No. 03/2017/ND-CP;

5. The casino operator companies must ensure confidentiality of player's information as per the law, unless such information is provided for competent authorities upon requests for the purposes of supervision, inspection, and investigation as per the law.

#### **Article 4. Document justifying a Vietnamese financially eligible for gambling at casinos**

Document justifying a Vietnamese financially eligible for gambling at casinos prescribed in Point b Clause 3 Article 12 of Decree No. 03/2017/ND-CP is in one of the following forms:

- 1. Documents justifying that the Vietnamese player has taxable income graded at least class 3 as prescribed in the Law on personal income tax: A certified true copy of statement of personal income tax declaration that has been settled by tax authority or a document certifying the discharge of tax liabilities by tax authority justifying that the Vietnamese player has taxable income graded at least class 3 as prescribed in the Law on personal income tax within 1 year before he/she enters the casino site.
- 2. Documents justifying regular income of at least 10 million per month:

- a) A certified true copy certifying monthly income, monthly payroll or pay decision issued by the player's employer within last 3 months from the date on which the player gambles at the casino, clarifying the monthly income of at least 10 million;
  - b) A certified true copy of lease on house or assets held by the player remaining valid as per the law, specifying the total monthly rental of at least 10 million;
  - c) A certified true copy of banking passbook, statement of bank deposit account of the player that remains valid for at least 1 year and earns monthly interests of at least 10 million;
  - d) Other documents justifying player's regular income of at least 10 million per month;
- dd) If any document prescribed in Point a, b, c, and d of this Clause fails to prove that the player earns regular income of at least 10 million, multiple documents may be presented to prove that.

3. The player shall take legal responsibility for accuracy and truthfulness of authenticated documents prescribed in Clause 1, Clause 2 of this Article which is presented to the casino operator companies for being allowed to enter the casino.

4. The permitted company must keep the documents prescribed in Clause 1, Clause 2 of this Article for at least 5 years from the date of allowance for the purpose of management, supervision, and inspection of regulatory bodies.

### **Article 5. Payment, management, and use of entrance ticket at casinos in which Vietnamese players are allowed on a trial basis**

1. The permitted company shall collect and include revenues from entrance tickets at casino in a separate account as prescribed in Point c Clause 3 Article 12 of Decree No. 03/2017/ND-CP.

2. The permitted company shall make a statement of number of Vietnamese players itself and pay the total amount of entrance tickets to the revenue collecting account at the State Treasury at same administrative level with the tax authority with which the company has registered for its tax. The payment time in conjunction with temporary payment of corporate income tax is specified in laws and regulations on taxation.

3. The budget of province where the company has done its business may earn revenues from entrance tickets and spend them on capital expenditures for objectives of social welfare, community services, assurance of security and social order, of which 60% are appropriated for education and training, vocational training, and health.

4. If the company makes late payment or fails to pay the total amount of revenues from entrance tickets purchased to Vietnamese players to the State Treasury, it is obliged to pay the total amount as prescribed and the late payment interest equivalent to given fines for late tax payment.

5. Departments of Taxation of cities/provinces where the permitted companies are located shall monitor, inspect, and expedite the companies to pay total amount of revenues from entrance tickets similarly to tax revenues of state budget and send quarterly reports on companies' payment of revenues from entrance tickets to local budgets.

### **Article 6. Management of casino tokens**

1. At least 5 working days before the date on which the casino token is put into business, the enterprise must register for casino token's form, design, number, and kind with Department of Finance and local supervisory tax authority.

2. The enterprise, at its own management need, is entitled to suspend the use of the casino token registered with regulatory bodies as prescribed in Clause 1 of this Article. At least 5 working days before the casino token is suspended, the enterprise must notify the regulatory bodies of its intention to suspend. The notification of suspension must clarify suspension time, reasons, and expected resuming time. Any change to the expected resuming time requires a notification sent to the regulatory bodies.

3. The enterprise must open a logbook of casino token, at least containing:

- a) Form of casino token;
- b) Number, kind of casino tokens that are purchased, re-discharged, or destroyed by the company, in which their face value and types of foreign currencies, date of purchase, re-discharge or destruction, producer's or supplier's name (if any) must be specified;
- c) Other information at company's needs.

**Article 7. Forms of applications for issuance, reissuance, or modification of certificate of eligibility for casino business and template of certificate of eligibility for casino business**

1. The form of application for issuance of certificate of eligibility for casino business is provided in Appendix 01 issued herewith.
2. The form of application for reissuance or modification of certificate of eligibility for casino business is provided in Appendix 02 issued herewith.
3. The template of certificate of eligibility for casino business is provided in Appendix 03 issued herewith by the Ministry of Finance.

**Article 8. Documents certifying completion of disbursement of investment capital**

1. Documents certifying completion of disbursement of investment capital as prescribed in Clause 3 Article 25 of Decree No. 03/2017/ND-CP must include:

- a) The company's report on progress of disbursement of investment capital of the project casino-included service, tourism, and entertainment complex, at least containing:
  - Project's name, objectives and scope, total estimated investment, investment sections and time for performance thereof prescribed in certificate of registration for investment or decision on investment policies;
  - Progress of investment capital disbursement and performance of sections prescribed in certificate of registration for investment or decision on investment policies until the time when the application for issuance of certificate of eligibility for casino business is submitted. The investment capital must be disbursed directly to entities to which the enterprise has relationship with in terms of purchase of assets, payment of expenses associated with formation of assets and other extraordinary costs relating to investment. The performance of sections must be specified in respective contracts, taking-over certificates that clarify taking-over quantity, and certifications of independent units (supervision consultancy or project management consultancy) The company shall take responsibility for the accuracy and truthfulness of report's data;
- b) Investor's commitment on progress of investment capital disbursement and fulfillment of other commitments (if any);
- c) Audit report of independent audit organization permitted to provide audit services for public interest entities in compliance with the laws and regulations on audit in case of reports of casino operator companies prescribed in Point a Clause 1 of this Article. The audit report must be an unqualified opinion in compliance with the laws and regulations on independent audit;
- d) Other documents proving that the company has completed the investment capital disbursement (if any).

2. Documents proving that the investment capital disbursement serves as the basis for adjustment of number of electronic gaming slots and gaming tables prescribed in certificate of eligibility for casino business as prescribed in Point d Clause 2 Article 29 of Decree No. 03/2017/ND-CP shall include:

- a) A company's report on additional investment capital disbursement at the time of issuance of the last certificate of eligibility for casino business, at least containing:

- Project's name, objectives and scope, total estimated investment, investment sections and time for performance thereof prescribed in certificate of registration for investment or decision on investment policies;
- A company's report on additional investment capital disbursement at the time of issuance of the last certificate of eligibility for casino business. The investment capital must be disbursed directly to entities to which the enterprise has relationship with in terms of purchase of assets, payment of expenses associated with formation of assets and other extraordinary costs relating to investment. The performance of sections must be specified in respective contracts, taking-over certificates that clarify taking-over quantity, and certifications of independent units (supervision consultancy or project management consultancy) The company shall take responsibility for the accuracy and truthfulness of report's data;
- b) Investor's commitment on progress of additional investment capital disbursement and fulfillment of other commitments (if any);
- c) Audit report of independent audit organization permitted to provide audit services for public interest entities in compliance with the laws and regulations on audit in case of reports of casino operator companies prescribed in Point a Clause 2 of this Article. The audit report must be an unqualified opinion in compliance with the laws and regulations on independent audit;
- d) Other documents proving that the company has completed the additional investment capital disbursement (if any).

### **Chapter III**

#### **FINANCIAL MANAGEMENT, AUDITING AND ACCOUNTING SYSTEM, AND REPORTING**

##### **Article 9. Rules for accounting and management of revenues from and expenses associated with casino business**

1. Each company must record revenues, expenses and profits in conjunction with casino business in separate accounts which are individually monitored in the system of accounting records and financial statements.
2. If revenues from and expenses arising from casino business are associated with other business lines of the company, they shall be handled as follows:
  - a) If the company fails to separate record revenues from casino business and those from other business lines in individual accounts, the total unseparated revenue shall be considered as turnover of casino business on which special excise duty is imposed;
  - b) If expenses both associated with casino business and other business lines, the company shall apportion expenses according to the ratio of revenues from casino business to total revenues.
3. The company must do accounting for revenues and expenses in accordance with accounting standards and guidelines of this Circular.
4. The determination of revenues from and expenses arising from casino business for tax statement and payment shall be done in accordance with laws and regulations on taxation.

##### **Article 10. Revenues and other income**

The company's revenues and other income include:

1. Revenues from casino business (excluding revenues from entrance tickets at casinos in case of permitted companies prescribed in Point c Clause 3 Article 12 of Decree No. 03/2017/ND-CP).
2. Revenues from other business lines other than casino business as per the law.
3. Financial revenues.
4. Other income (if any).

### **Article 11. Expense associated with casino business**

1. Expenses associated with casino business refer to total expenditures on casino business being determined as per the law.
2. Expenses associated with payout refer to a specific amount of money that the company pays for the winner players gambling at the casino as prescribed in rules of games and regulations on taxation.

### **Article 12. Auditing and accounting system, and publishing financial statement**

1. Companies shall following accounting system as prescribed in the Law on Accounting and applicable laws and regulations on taxation.
2. Annual financial statements of companies must be audited by independent audit organizations lawfully operating in Vietnam.
3. Within 120 days from the end date of fiscal year, the company must publish its financial statement as per the law.
4. The company must keep financial statements as prescribed in the Law on accounting and its guiding documents.

### **Article 13. Reporting**

1. For financial statements:
  - a) Each company must send a financial statement to Sub-department of Taxation within 30 days from the end date of quarterly accounting period;
  - b) Each company must send an annual financial statement to the Ministry of Finance, Department of Finance and Sub-department of Taxation within 90 days from the end date of the fiscal year;
  - c) The company's legal representative shall take legal responsibility for the accuracy and truthfulness of the statements.
2. For income statements:

Biannually and annually, each company must send income statements using forms in Appendixes 04, 05, 06 and 07 issued herewith to the Ministry of Finance, Department of Finance and the Department of Culture, Sports and Tourism (or the Department of Culture and Sports) and Sub-department of Taxation within 90 days from the end date of the accounting period in accordance with laws and regulations on taxation. The company's legal representative shall take legal responsibility for the accuracy and truthfulness of the statements.
3. If the Ministry of Finance, or People's Committee of province or central-affiliated city requires an irregular statement, the company must send it upon requirement.

## **Chapter IV**

### **RESPONSIBILITIES OF AUTHORITIES**

#### **Article 14. Responsibilities of Departments of Finance**

1. Cooperate with relevant units in giving the People's Committees of provinces and central-affiliated cities advices for management, supervision, and inspection of casino business as prescribed in Decree No. 03/2017/ND-CP, this Circular, and relevant laws and regulations.
2. Give People's Committees of provinces advices for management and use of revenues from entrance tickets for expenditures on social welfare, community services, assurance of security and social order as per the law and regulation of this Circular.

#### **Article 15. Responsibilities of Sub-departments of taxation**

1. Cooperate with the Department of Finance and relevant units in management, supervision, and inspection of casino business as prescribed in Decree No. 03/2017/ND-CP, this Circular, and relevant laws and regulations.
2. Manage and inspect the fulfillment of tax liability of companies as per the law.
3. Notify companies of chapter, type, section of revenue collecting account at State Treasury at the same level with the tax authority; supervise and inspect the payment of revenues from entrance tickets of permitted companies as per the law.

**Article 16. Responsibilities of companies**

1. Comply with laws and regulations on casino business as prescribed in Decree No. 03/2017/ND-CP, regulations in this Circular, and other relevant law provisions.
2. Formulate and promulgate regulations and process of practice management to ensure the transparency, truthfulness and observance of laws and regulations on casino business.
3. Prepare reports on progress of investment capital disbursement and additional investment capital disbursement prescribed in Article 8 hereof and take legal responsibility for accuracy and truthfulness of data and legal status of applications for issuance or modification of certificate of eligibility for casino business.

**Article 17. Responsibilities of audit firms**

Qualified audit firms shall send reports on progress of investment capital disbursement and additional investment capital disbursement prescribed in Article 8 hereof and be held accountable to law, clients, and users of audit results for the reports.

**Chapter V**

**IMPLEMENTATION**

**Article 18. Implementation**

1. This Circular comes into force as of December 1, 2017.
2. Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Finance for consideration./.

**PP.MINISTER  
DEPUTY MINISTER**

**Tran Van Hieu**

**APPENDIX 01**

**APPLICATION FOR ISSUANCE OF CERTIFICATE OF ELIGIBILITY FOR CASINO  
BUSINESS**

*(Issued together with Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of  
Finance)*

**SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

-----

.....[Location].....,[date].....

To: the Ministry of Finance

*Pursuant to the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business;*

*Pursuant to Circular No. 102/2017/TT-BTC dated October 5, 2017 of Minister of Finance on guidelines for the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business;*

*We, [company's name], hereby request the Ministry of Finance to issue a certificate of eligibility for casino business, particularly:*

### **I. General information**

1. Company's name

- In Vietnamese;

- In foreign language (if any).

2. Company's address.

3. Licensed business lines.

4. Number and date of issue of certificate of registration for investment and decision on investment policies.

5. Investment capital mentioned in the certificate of registration for investment and decision on investment policies.

6. Total investment capital that has been disbursed.

7. Company's legal representative.

8. Name, position, phone number and email address.

### **II. Application for issuance of certificate of eligibility for casino business**

Pursuant to Clause 1 Article 24 of the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business, we, [company's name] are eligible to enable the certificate of eligibility for casino business to be issued as prescribed in Article 24 of Decree No. 03/2017/ND-CP, in particular:

1. ...

2. ...

...

Accordingly, we, [company's name], hereby request the Ministry of Finance to issue a certificate of eligibility for casino business, particularly:

1. Number of electronic gaming slots and gaming tables proposed for being licensed.

2. business location, casino location in the casino-included service, tourism, and entertainment complex.

3. Expected business duration.

### **III. Undertakings**

1. We hereby undertake to take legal responsibility for accuracy and truthfulness of the document and enclosed materials.

2. If being issued with a certificate of eligibility for casino business, we hereby declare that we will strictly comply with Vietnamese laws and regulations on casino business and regulations in certificate of eligibility for casino business./.



.....[Location].....,[date].....  
Signature and seal  
(company's legal representative or authorized person)

Enclosed documents: *List specific documents prescribed in Article 25 of Decree No. 03/2017/ND-CP and Article 8 of this Circular.*

## **APPENDIX 02**

### **APPLICATIONS FOR REISSUANCE/MODIFICATION/RENEWAL**

#### **OF CERTIFICATE OF ELIGIBILITY FOR CASINO BUSINESS**

*(Issued together with Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of Finance)*

### **SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

-----

To: the Ministry of Finance

*Pursuant to the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business;*

*Pursuant to Circular No. 102/2017/TT-BTC dated October 5, 2017 of Minister of Finance on guidelines for the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business;*

*We, [company's name], hereby request the Ministry of Finance to reissue/modify/renew the certificate of eligibility for casino business, particularly:*

#### **I. General information**

1. Company's name
  - In Vietnamese;
  - In foreign language (if any).
2. Type of business entity.
3. Headquarters' address.
4. Licensed business lines.
5. Number and date of issue of certificate of registration for investment and decision on investment policies.
6. Investment capital mentioned in the certificate of registration for investment and decision on investment policies.
7. Company's legal representative.
8. Name, position, phone number and email address.

#### **II. Contents of issued certificate of eligibility for casino business**

1. Name and address of applicant for certificate of eligibility for casino business.
2. Number and date of issue of certificate of registration for investment and decision on investment policies.
3. Company's legal representative.
4. Maximum number of electronic gaming slots and gaming tables being licensed.

5. business location, casino location in the casino-included service, tourism, and entertainment complex.

6. Validity period.

7. Other contents (if any).

**III. Reasons for and contents of reissuance/modification/renewal of certificate of eligibility for casino business**

.....

**IV. Undertakings**

1. We hereby undertake to take legal responsibility for accuracy and truthfulness of the document and enclosed materials.

2. If the certificate of eligibility for casino business is reissued/modified/renewed, we hereby declare that we will strictly comply with Vietnamese laws and regulations on casino business and regulations in certificate of eligibility for casino business./.

.....[Location].....,[date].....

Signature and seal

(company's legal representative or authorized person)

Enclosed documents: *List specific documents prescribed in Article 28, 29, 30 of Decree No. 03/2017/ND-CP and Article 8 of this Circular (if any).*

**APPENDIX 03**

**TEMPLATE OF CERTIFICATE OF ELIGIBILITY FOR CASINO BUSINESS**  
(Issued together with Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of Finance)

**THE MINISTRY OF FINANCE**



**CERTIFICATE**

**OF ELIGIBILITY FOR CASINO BUSINESS**

**No. /GCN-CASINO**

**Date of issue:**

**Place of issue: Ministry of Finance**

**THE MINISTRY OF  
FINANCE**

-----

No. /GCN-CASINO

**SOCIALIST REPUBLIC OF VIETNAM  
Independence - Freedom - Happiness**

-----

Hanoi, [date].....

**THE MINISTER OF FINANCE**

*[Number of order of reissuance].....: [dated] ..... (if any)*

*[Number of order of modification]...: [date]..... (if any)*

Pursuant to the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business;

Pursuant to the Government's Decree No. 87/2017/ND-CP dated July 26, 2017 on functions, tasks, powers and organizational structure of the Ministry of Finance;

Pursuant to Circular No. 102/2017/TT-BTC dated October 5, 2017 of Minister of Finance on guidelines for the Government's Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business;

In consideration of application for issuance of certificate of eligibility for casino business of ..... [company's name] dated .....

**HEREBY DECIDES:**

**Article 1. To issue the certificate of eligibility for casino business to:**

1. Company's name.
2. Company's address.
3. Number and date of issue of certificate of registration for investment and decision on

investment policies.

4. Company's legal representative.

- Position:

- Full name: Sex:

- Date of birth: Nationality

- Type of identification paper:

- Number: Date of issue:

- Place of issue:

- Permanent residence:

- Address:

**Article 2. [Company's name] is licensed to do casino business as follows:**

1. Number of electronic gaming slots and gaming tables being licensed.

2. Business location, areas of casinos.

**Article 3. Business duration**

[Company's name] is entitled to do casino business for a period of [.....] years from the effective date of this certificate of eligibility for casino business.

**Article 4. Business conditions**

[Company's name] must comply with Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business, Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of Finance on guidelines for Decree No. 03/2017/ND-CP dated January 16, 2017 on casino business and relevant regulations of law.

**Article 5. Validity of certificate**

1. This certificate comes into force as of the date on which it is signed.

2. The certificate is made in 6 originals: One copy will be issued to [Company's name]; one copy will be sent to People's Committee of province where the casino is located, one copy is kept at the investment registry; and three copies are kept at the Ministry of Finance.

**THE MINISTER OF FINANCE**

**APPENDIX 04****INCOME STATEMENT***Reporting period: 6 months/...[year]**(Issued together with Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of Finance)*

Company's name:

Number and date of issue of certificate of eligibility for casino business:

<b>No.</b>	<b>Item</b>	<b>Opening balance</b>	<b>Realized in the period</b>	<b>Closing balance</b>	<b>Year to Year (%)</b>
<b>I</b>	<b>TOTAL REVENUE</b>				
	<i>In which:</i>				
	Revenue from casino business				
	...				
<b>II</b>	<b>TOTAL EXPENSE</b>				
	<i>In which:</i>				
	Expense associated with casino business				
	...				
<b>III</b>	<b>LIABILITIES PAID TO STATE BUDGET</b>				
<b>1</b>	<b>Amounts payable</b>				
	In which amounts payable arising from casino business				
<b>2</b>	<b>Paid amounts</b>				
	In which paid amounts arising from casino business				
<b>IV</b>	<b>FINANCIAL PERFORMANCE (PROFIT/LOSS)</b>				

.....[Location].....[date]

.....

Signature and seal

*(company's legal representative or authorized person)*

## APPENDIX 05

### REPORT ON NUMBER AND KINDS OF ELECTRONIC GAMING SLOTS AND GAMING TABLES

*Reporting period: 6 months/...[year]*

*(Issued together with Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of Finance)*

Company's name:

Number and date of issue of certificate of eligibility for casino business:

No.	Number and kinds of electronic gaming slots and gaming tables	Opening balance	Variation in number of electronic gaming slots, gaming tables in the period			Closing balance
			New	Re-discharged	Destroyed	
I	Electronic gaming slot					
	...					
II	Gaming tables					
	...					
	<b>Total</b>					

.....[Location].....,[date].....  
Signature and seal  
(company's legal representative or authorized person)

## APPENDIX 06

### REPORT ON PURCHASE, USE, REDISCHARGE OR DESTRUCTION OF ELECTRONIC GAMING SLOTS, GAMING TABLES, CASINO TOKENS AND GAME EQUIPMENT

*Reporting period: 6 months/...[year]*

*(Issued together with Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of Finance)*

Company's name:

Number and date of issue of certificate of eligibility for casino business:

No.	Name of electronic gaming slots, gaming tables, casino tokens and game equipment (in specific)	Opening balance	variations		Closing balance
			Number	Date	
I	New				

1					
2					
...					
<b>II</b>	<b>Used</b>				
1					
2					
...					
<b>III</b>	<b>Re-discharged or destroyed</b>				
1					
2					
...					
	<b>Total</b>				

.....  
 ....[Location]...  
 ..,[date].....  
 ...  
 Signature and  
 seal  
 (company's  
 legal  
 representative  
 or authorized  
 person)

## APPENDIX 07

### INCOME STATEMENT

*Reporting period: 6 months/....[year]*

*(Issued together with Circular No. 102/2017/TT-BTC dated October 5, 2017 of the Ministry of Finance)*

Company's name:

Number and date of issue of certificate of eligibility for casino business:

No.	Item	Opening balance	Realized in the period	Closing	Increase/decrease (%)
1	2	3	4	5	6
<b>A</b>	<b>REVENUES</b>				
<b>I</b>	<b>Revenue from casino business</b>				
<b>II</b>	<b>Revenues from other business lines other</b>				

	<b>than casino business as per the law</b>				
<b>III</b>	<b>Other income (if any)</b>				
<b>B</b>	<b>EXPENSES</b>				
<b>I</b>	<b>Payout</b>				
<b>II</b>	<b>Management hiring</b>				
<b>III</b>	<b>Other expenses</b>				
<b>C</b>	<b>LIABILITIES PAID TO STATE BUDGET</b>				
<b>I</b>	<b>Amounts payable</b>				
1	Value-added tax				
2	Special excise duty				
3	Corporate income tax				
4	Entrance tickets (if any)				
<b>II</b>	<b>Paid amounts</b>				
1	Value-added tax				
2	Special excise duty				
3	Corporate income tax				
4	Entrance tickets (if any)				
<b>D</b>	<b>FINANCIAL PERFORMANCE (PROFIT/LOSS)</b>				

.....[Location].....,[date]

.....

Signature and seal  
 (company's legal representative  
 or authorized person)