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Excise Department Extends Reduced Excise Tax Rate for Entertainment Businesses

The Excise Department has announced a one-year extension of the reduced excise tax rate for entertainment and leisure businesses under Category 17.01, which includes nightclubs, discotheques, pubs, bars, and cocktail lounges, which have business closure hours after 24.00 hours.

The tax rate reduction—from 10 percent to 5 percent per square meter of entertainment premise areas—will remain in effect from January 1 to December 31, 2026. This extends from the previous timeline from January 1 to 31 December 2025

The income of entertainment business that will be subjected to excise tax reduction is:

1. Revenues from establishments that provide food and beverages and offer live music or other entertainment performances using sound equipment for amusement in:
    - Nightclubs
    - Discotheques
    - Pubs
    - Bars
    - Cocktail lounges
2. Revenues from establishments that provide food and beverages and feature live music or other entertainment performances under the Ministerial Regulation of the Excise Department

This measure aims to ease the financial burden on service establishments, enable business operators to maintain operations, and encourage them to lower service prices in order to stimulate consumer spending. By boosting tourism, promoting employment, and increasing domestic income circulation, the measure is also expected to invigorate the overall economy.

Additionally, the Excise Department has instructed all regional, area, and branch excise offices nationwide to be fully prepared to provide guidance and support to business operators. The goal is to encourage greater participation in the formal tax system and ensure accurate tax compliance, thereby further supporting the domestic tourism sector's recovery and growth.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com