



Regulations on the Maximum Value and Discount Limits for Promotional Goods and Services

(Circular No. 39/2025/TT-BCT of the Ministry of Industry and Trade issued on June 22, 2025)

Maximum value limit for goods and services used in promotions

The value of goods or services used for promotion **shall not exceed 50%** of the selling price immediately prior to the promotion period of the respective goods or services.

This limit does not apply in the following cases:

Cultural, artistic, and entertainment programs

Organizing cultural, artistic, and entertainment programs and other events with promotional purposes.
(Clause 8, Article 92, Commercial Law)

Approved promotional forms

Other promotional forms as approved by competent state authorities in charge of commerce.
(Clause 9, Article 92, Commercial Law)

Providing samples or sample services

Providing samples or services for customers to try without requiring payment.
(Article 8, Decree 81/2018/ND-CP)

Giving goods or services without sales

Giving goods or providing services free of charge without any accompanying sale of goods or provision of services.
(Clause 2, Article 9, Decree 81/2018/ND-CP)

Sales with contest entry vouchers

Sales with contest entry vouchers or other equivalent forms of contests and prize offerings.
(Article 12, Decree 81/2018/ND-CP)

Chance-based promotional programs

Chance-based promotional programs in which participation is tied to the purchase of goods or services, and prizes are awarded based on luck.
(Article 13, Decree 81/2018/ND-CP)

Loyalty programs

Organizing loyalty programs, under which rewards are based on purchase quantity or value, as recorded in customer cards, reward vouchers or other forms.
(Article 14, Decree 81/2018/ND-CP)

Maximum value limit for goods and services used in promotions (cont.)

The total value of goods or services used for promotion **shall not exceed 50%** of the total selling price of the respective goods or services.

This limit does not apply in the following cases:



Cultural, artistic, and entertainment programs

Organizing cultural, artistic, and entertainment programs and other events with promotional purposes.

(Clause 8, Article 92, Commercial Law)



Approved promotional forms

Promotional forms approved by competent state authorities in charge of commerce.

(Clause 9, Article 92, Commercial Law)



Providing samples or sample services

Providing samples or services for customers to try without requiring payment.

(Article 8, Decree 81/2018/ND-CP)



Giving goods or services without sales

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(Clause 2, Article 9, Decree 81/2018/ND-CP)

How to determine the value of goods and services used in promotions?

Traders who do not directly produce or import goods

The value is determined based on the purchase price or market price of the goods/services used for promotion at the time of announcement.

Goods and services directly produced or supplied by traders

The value is determined based on the cost or import price of the goods/services used for promotion.

The maximum value limit for promotional goods and services is 100%

Centralized promotional programs

State authorities issue decisions to organize centralized promotional programs, such as those held on special occasions (e.g. Lunar New Year promotions within 30 days prior to the holiday), national holidays, and other specific days.

Trade promotion activities

Promotional activities conducted within the framework of trade promotion programs or campaigns as decided by competent central-level authorities.

Maximum discount rate for promotional goods and services

The value of goods or services used for promotion **shall not exceed 50%** of the selling price immediately prior to the promotion period of the respective goods or services.

100% discount rate may be applied in the following cases:

- In cases of centralized promotional programs (where state authorities issue decisions to organize such programs, including those held during holidays, such as the Lunar New Year (within 30 days prior to the holiday) and other specific days).
- Promotional activities conducted within the framework of trade promotion programs or campaigns as decided by competent central-level authorities.

Cases does not subject to the maximum discount limit during promotions:

- Goods and services with prices stabilized by the state;
- Fresh foot products;
- Goods and services in cases of business dissolution, bankruptcy, relocation, or change of business model.

Circular No. 39/2025/TT-BCT takes effect from July 1, 2025.

