

## **The Socialist Republic of Viet Nam**

### **Status of List of Reservations and Notifications at the Time of Signature**

This document contains a provisional list of expected reservations and notifications to be made by the Socialist Republic of Viet Nam pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### ***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, the Socialist Republic of Viet Nam wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Government of the Socialist Republic of Vietnam and the Government of Australia and for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Australia	Original	13-04-1992	30-12-1992
			Amending Exchange of Notes	22-11-1996	23-07-1997
			Amending Exchange of Letters	05-08-2002	11-02-2003
2	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Austria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Austria	Original	02-06-2008	01-01-2010
3	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Azerbaijan	Original	19-05-2014	11-11-2014
4	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the People's Republic of Bangladesh for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bangladesh	Original	22-03-2004	19-08-2005
5	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (property)	Belarus	Original	24-04-1997	26-12-1997
6	Agreement between the Socialist Republic of Vietnam and the Kingdom of Belgium for the Avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Belgium	Original	28-02-1996	25-06-1999
			Amending Instrument (a)	12-03-2012	N/A

7	Agreement between the Government of the Socialist Republic of Vietnam and the Government of His Majesty the Sultan and Yang Di-Pertuan of Brunei Darussalam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Brunei	Original	16-08-2007	01-01-2009
8	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income	Bulgaria	Original	24-05-1996	04-10-1996
9	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Kingdom of Cambodia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Cambodia	Original	31-03-2018	20-02-2019
10	Agreement between the Government of the Socialist Republic of Vietnam and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Canada	Original	14-11-1997	16-12-1998
11	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	People's Republic of China	Original	17-05-1995	18-10-1996
12	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Croatia	Original	27-07-2018	23-05-2019
13	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Cuba for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Cuba	Original	29-10-2002	26-06-2003

14	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Czech Republic	Original	23-05-1997	03-02-1998
15	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Democratic People's Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Democratic People's Republic of Korea	Original	03-05-2002	12-08-2007
16	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Denmark	Original	31-05-1995	24-04-1996
17	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Estonia	Original	26-09-2015	14-11-2016
18	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Finland	Original	21-11-2001	26-12-2002
19	Convention between the Government of the French Republic and the Government of the Socialist Republic of Viet Nam for the avoidance of double taxation and the prevention of fiscal evasion and fraud with respect to taxes on income and on capital	France	Original	10-02-1993	01-07-1994
20	Agreement between the Socialist Republic of Vietnam and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and on capital	Germany	Original	16-11-1995	27-12-1996
21	Agreement between the Government	Hong Kong	Original	16-12-2008	12-08-2009

	of the Socialist Republic of Vietnam and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income		Amending Instrument (a)	13-01-2014	08-01-2015
22	Agreement between the Socialist Republic of Vietnam and the Republic of Hungary for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Hungary	Original	26-08-1994	30-06-1995
23	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iceland	Original	03-04-2002	27-12-2002
24	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	India	Original	07-09-1994	02-02-1995
			Amending Instrument (a)	03-09-2016	21-02-2017
25	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	22-12-1997	10-02-1999
26	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Islamic Republic of Iran for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iran	Original	14-10-2014	26-06-2015
27	Agreement between the Government of the Socialist Republic of Vietnam and the Government of Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Ireland	Original	10-03-2008	24-12-2008
28	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Israel	Original	04-08-2009	25-12-2009

29	Agreement between the Government of the Socialist Republic of Vietnam and Government of the Italian Republic and for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Italy	Original	26-11-1996	22-02-1999
30	Agreement between the Government of the Socialist Republic of Vietnam and the Government of Japan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Japan	Original	24-10-1995	31-12-1995
			Amending Instrument (a)	26-11-2015	26-11-2015
31	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kazakhstan	Original	31-10-2011	18-06-2015
32	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Republic of Korea	Original	20-05-1994	09-09-1994
			Amending Instrument (a)	27-11-2019	20-01-2021
33	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Kuwait	Original	10-03-2009	11-02-2011
34	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Lao People's Democratic Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Laos	Original	14-01-1996	30-09-1996
35	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Latvia	Original	19-10-2017	06-08-2018

36	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Grand Duchy of Luxembourg for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Luxembourg	Original	04-03-1996	19-05-1998
37	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Macao Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Macao	Original	16-04-2018	03-10-2018
38	Agreement between the Government of the Socialist Republic of Vietnam and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	07-09-1995	13-08-1996
39	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malta	Original	15-07-2016	25-11-2016
40	Agreement between the Government of the Socialist Republic of Vietnam and the Government of Mongolia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Mongolia	Original	09-05-1996	11-10-1996
41	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Morocco for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Morocco	Original	24-11-2008	12-09-2012
42	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Mozambique for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mozambique	Original	03-09-2010	07-03-2011

43	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Union of Myanmar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Myanmar	Original	12-05-2000	12-08-2003
44	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Netherlands	Original	24-01-1995	25-10-1995
45	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	New Zealand	Original	05-08-2013	05-05-2014
46	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Norway	Original	01-06-1995	14-04-1996
47	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Sultanate of Oman for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Oman	Original	18-04-2008	01-01-2009
48	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Pakistan	Original	25-03-2004	04-02-2005
49	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the State of Palestine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Palestine	Original	06-11-2013	02-04-2014

50	Agreement between The Government of the Socialist Republic of Viet Nam and the Government of the Republic of Panama for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Panama	Original	30-08-2016	14-02-2017
51	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	14-11-2001	29-09-2003
52	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Poland	Original	31-08-1994	20-01-1995
53	Agreement between the Socialist Republic of Viet Nam and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portuguese Republic	Original	03-06-2015	09-11-2016
54	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Qatar	Original	08-03-2009	17-03-2011
55	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Romania	Original	08-07-1995	24-04-1996
56	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Russia	Original	27-05-1993	21-03-1996

57	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of San Marino for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	San Marino	Original	14-02-2013	13-01-2016
58	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income	Saudi Arabia	Original	10-04-2010	01-02-2011
59	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Serbia for the avoidance of double taxation with respect to taxes on income	Serbia	Original	01-03-2013	18-10-2013
60	Agreement between the Government of the Republic of Seychelles and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Seychelles	Original	04-10-2005	07-07-2006
61	Agreement between the Government of the socialist republic of Vietnam and the Government of the republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	02-03-1994	09-09-1994
			Amending Instruments (a)	12-09-2012	11-01-2013
62	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Slovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Slovak Republic	Original	27-10-2008	29-07-2009
63	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Spain	Original	07-03-2005	22-12-2005

64	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the democratic Socialist Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Sri Lanka	Original	26-10-2005	28-09-2006
65	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Sweden	Original	24-03-1994	09-08-1994
66	Agreement between the Government of the Socialist Republic of Vietnam and the Swiss Federal Council for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	06-05-1996	12-10-1997
67	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	23-12-1992	31-12-1992
68	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Tunisia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Tunisia	Original	13-04-2010	06-03-2013
69	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Turkey	Original	08-07-2014	09-06-2017
70	Agreement between the Government of the Socialist Republic of Vietnam and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Ukraine	Original	08-04-1996	22-11-1996

71	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	United Arab Emirates	Original	16-02-2009	12-04-2010
72	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	United Kingdom	Original	09-04-1994	15-12-1994
73	Agreement between the Government of the Socialist Republic of Viet Nam and the Government of the Oriental Republic of Uruguay for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Uruguay	Original	09-12-2013	26-07-2016
74	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Uzbekistan	Original	28-03-1996	16-08-1996
75	Agreement between the Government of the Socialist Republic of Vietnam and the Government of the Bolivarian Republic of Venezuela for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Venezuela	Original	20-11-2008	26-05-2009

## **Article 3 – Transparent Entities**

### ***Reservation***

Pursuant to Article 3(5)(a) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

## **Article 4 – Dual Resident Entities**

### ***Reservation***

Pursuant to Article 4(3)(a) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

## **Article 5 – Application of Methods for Elimination of Double Taxation**

### ***Reservation***

Pursuant to Article 5(8) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, the Socialist Republic of Viet Nam hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Austria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
3	Azerbaijan	Desiring to promote bilateral economic relations between the two countries through conclusion of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	Bangladesh	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Belarus	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital (property)
6	Belgium	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
7	Brunei	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
8	Bulgaria	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
9	Cambodia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Canada	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	People's Republic of China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
12	Croatia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

13	Cuba	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Czech Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
15	Democratic People's Republic of Korea	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and with a view to promote economic cooperation between the two countries,>
16	Denmark	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
17	Estonia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	France	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion and fraud with respect to taxes on income and on capital,
20	Germany	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
21	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
22	Hungary	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Iceland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Ireland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Israel	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
29	Italy	Desiring to conclude an Agreement to avoid double taxation with respect to taxes on income and to prevent fiscal evasion,
30	Japan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

31	Kazakhstan	<confirming their desire to develop and strengthen the economic, scientific, technical and cultural cooperation between both States, and> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	Republic of Korea	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
33	Kuwait	Desiring to promote their mutual economic relations through the conclusion between them of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Laos	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Latvia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Luxembourg	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
37	Macao	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote economic cooperation>,
38	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
39	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Mongolia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
41	Morocco	desiring to promote <and strengthen their economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
42	Mozambique	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
43	Myanmar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Netherlands	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
46	Norway	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

48	Pakistan	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
49	Palestine	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
50	Panama	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income,
51	Philippines	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Poland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53	Portuguese Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, in order to promote <i>&lt;and strengthen the economic relations&gt;</i> between the two countries,
54	Qatar	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	Romania	Desiring to promote <i>&lt;and strengthen the economic relations&gt;</i> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
56	Russia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	San Marino	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <i>&lt;and to strengthen the disciplined development of economic relations between the two States in the framework of greater cooperation&gt;</i>
58	Saudi Arabia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
59	Serbia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
60	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <i>&lt;and to promote and strengthen the economic relations between the two Contracting States,&gt;</i>
61	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Slovak Republic	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	Spain	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

64	Sri Lanka	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	Sweden	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
66	Switzerland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
67	Thailand	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
68	Tunisia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
69	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
70	Ukraine	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
71	United Arab Emirates	Desiring to promote <and strengthen the economic relation> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
72	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
73	Uruguay	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
74	Uzbekistan	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
75	Venezuela	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Austria
3	Azerbaijan
4	Bangladesh
5	Belarus
6	Belgium
7	Brunei
8	Bulgaria
9	Cambodia

10	Canada
11	People's Republic of China
12	Croatia
13	Cuba
14	Czech Republic
16	Denmark
17	Estonia
18	Finland
19	France
20	Germany
21	Hong Kong
22	Hungary
23	Iceland
24	India
25	Indonesia
26	Iran
27	Ireland
28	Israel
29	Italy
30	Japan
32	Republic of Korea
34	Laos
35	Latvia
36	Luxembourg
38	Malaysia
39	Malta
40	Mongolia
42	Mozambique
43	Myanmar
44	Netherlands
45	New Zealand
46	Norway
47	Oman
48	Pakistan
49	Palestine
50	Panama
51	Philippines
52	Poland
54	Qatar
56	Russia
58	Saudi Arabia
59	Serbia
61	Singapore
62	Slovak Republic
63	Spain
64	Sri Lanka
65	Sweden
66	Switzerland
67	Thailand
68	Tunisia
69	Turkey
70	Ukraine
72	United Kingdom

73	Uruguay
74	Uzbekistan
75	Venezuela

## Article 7 – Prevention of Treaty Abuse

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contains a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
28	Israel	Article 28(1)
32	Republic of Korea	Article 28(1)
45	New Zealand	Article 10(6), Article 11(7), Article 12(7)
47	Oman	Article 10(6), Article 11(9), Article 12(7), Article 13(7)
53	Portuguese Republic	Protocol (1)(c)
70	Ukraine	Article 11(8), Article 12(7)
73	United Kingdom	Articles 11(7) and 12(7)
74	Uzbekistan	Article 12(7)

## **Article 8 – Dividend Transfer Transactions**

### ***Reservation***

Pursuant to Article 8(3)(a) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

## Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

### *Reservation*

Pursuant to Article 9(6)(c) of the Convention, the Socialist Republic of Viet Nam reserves the right for Article 9(1)(b) not to apply to its Covered Tax Agreements.

Pursuant to Article 9(6)(f) of the Convention, the Socialist Republic of Viet Nam reserves the right for Article 9(4) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 9(5). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(4)
2	Austria	Article 13(4)
3	Azerbaijan	Article 14(4)
4	Bangladesh	Article 14(4)
5	Belarus	Article 13(4)
6	Belgium	Article 13(4)
7	Brunei	Article 13(4)
8	Bulgaria	Article 13(4)
9	Cambodia	Article 14(4)
11	People's Republic of China	Article 13(4)
12	Croatia	Article 14(4)
13	Cuba	Article 13(4)
14	Czech Republic	Article 13(4)
15	Democratic People's Republic of Korea	Article 13(4)
16	Denmark	Article 13(3)
17	Estonia	Article 13(4)
18	Finland	Article 13(2)
19	France	Article 12(2)
20	Germany	Article 13(4)
21	Hong Kong	Article 13(4)
22	Hungary	Article 13(3)
23	Iceland	Article 13(4)
24	India	Article 14(4)
25	Indonesia	Article 13(4)
26	Iran	Article 14(4)
27	Ireland	Article 14(4)
28	Israel	Article 13(2)
30	Japan	Article 13(3)
31	Kazakhstan	Article 14(2)
32	Republic of Korea	Article 13(4)
33	Kuwait	Article 13(4)
35	Latvia	Article 13(2)
36	Luxembourg	Article 13(4)
37	Macao	Article 13(4)
38	Malaysia	Article 14(4)
39	Malta	Article 14(4)
40	Mongolia	Article 14(4)

41	Morocco	Article 13(4)
42	Mozambique	Article 14(4)
43	Myanmar	Article 14(4)
44	Netherlands	Article 13(4)
45	New Zealand	Article 13(4)
46	Norway	Article 13(4)
47	Oman	Article 14(4)
48	Pakistan	Article 14(4)
49	Palestine	Article 13(4)
50	Panama	Article 13(4)
53	Portuguese Republic	Article 13(4)
54	Qatar	Article 14(4)
56	Russia	Article 13(3)
57	San Marino	Article 14(4)
59	Serbia	Article 13(4)
60	Seychelles	Article 13(3)
61	Singapore	Article 13(4)
62	Slovak Republic	Article 14(4)
63	Spain	Article 13(4)
64	Sri Lanka	Article 14(4)
65	Sweden	Article 13(1) second sentence
66	Switzerland	Article 13(4)
68	Tunisia	Article 13(4)
69	Turkey	Article 13(4)
70	Ukraine	Article 13(2)
71	United Arab Emirates	Article 13(4)
72	United Kingdom	Article 13(2)
74	Uzbekistan	Article 14(4)
75	Venezuela	Article 13(4)

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 9(8) of the Convention, the Socialist Republic of Viet Nam hereby chooses to apply Article 9(4).

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(4)
2	Austria	Article 13(4)
3	Azerbaijan	Article 14(4)
4	Bangladesh	Article 14(4)
5	Belarus	Article 13(4)
6	Belgium	Article 13(4)
7	Brunei	Article 13(4)
8	Bulgaria	Article 13(4)
9	Cambodia	Article 14(4)
11	People's Republic of China	Article 13(4)

12	Croatia	Article 14(4)
13	Cuba	Article 13(4)
14	Czech Republic	Article 13(4)
15	Democratic People's Republic of Korea	Article 13(4)
16	Denmark	Article 13(3)
17	Estonia	Article 13(4)
18	Finland	Article 13(2)
19	France	Article 12(2)
20	Germany	Article 13(4)
21	Hong Kong	Article 13(4)
22	Hungary	Article 13(3)
23	Iceland	Article 13(4)
24	India	Article 14(4)
25	Indonesia	Article 13(4)
26	Iran	Article 14(4)
27	Ireland	Article 14(4)
28	Israel	Article 13(2)
30	Japan	Article 13(3)
31	Kazakhstan	Article 14(2)
32	Republic of Korea	Article 13(4)
33	Kuwait	Article 13(4)
35	Latvia	Article 13(2)
36	Luxembourg	Article 13(4)
37	Macao	Article 13(4)
38	Malaysia	Article 14(4)
39	Malta	Article 14(4)
40	Mongolia	Article 14(4)
41	Morocco	Article 13(4)
42	Mozambique	Article 14(4)
43	Myanmar	Article 14(4)
44	Netherlands	Article 13(4)
45	New Zealand	Article 13(4)
46	Norway	Article 13(4)
47	Oman	Article 14(4)
48	Pakistan	Article 14(4)
49	Palestine	Article 13(4)
50	Panama	Article 13(4)
53	Portuguese Republic	Article 13(4)
54	Qatar	Article 14(4)
56	Russia	Article 13(3)
57	San Marino	Article 14(4)
59	Serbia	Article 13(4)
60	Seychelles	Article 13(3)
61	Singapore	Article 13(4)
62	Slovak Republic	Article 14(4)
63	Spain	Article 13(4)
64	Sri Lanka	Article 14(4)
65	Sweden	Article 13(1) second sentence
66	Switzerland	Article 13(4)
68	Tunisia	Article 13(4)
69	Turkey	Article 13(4)
70	Ukraine	Article 13(2)

71	United Arab Emirates	Article 13(4)
72	United Kingdom	Article 13(2)
74	Uzbekistan	Article 14(4)
75	Venezuela	Article 13(4)

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## **Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(5)(a)
2	Austria	Article 5(5)(a)
3	Azerbaijan	Article 5(5)(a)
4	Bangladesh	Article 5(5)(a)
5	Belarus	Article 5(5)(a)
6	Belgium	Article 5(5)(a)
7	Brunei	Article 5(4)(a)
8	Bulgaria	Article 5(5)(a)
9	Cambodia	Article 5(5)(a)
10	Canada	Article 5(5)(a)
11	People's Republic of China	Article 5(5)
12	Croatia	Article 5(5)(a)
13	Cuba	Article 5(5)(a)
14	Czech Republic	Article 5(5)(a)
15	Democratic People's Republic of Korea	Article 5(5)(a)
16	Denmark	Article 5(5)(a)
17	Estonia	Article 5(5)(a)
18	Finland	Article 5(5)(a)
19	France	Article 5(5)
20	Germany	Article 5(5)
21	Hong Kong	Article 5(5)(a)
22	Hungary	Article 5(5)(a)
23	Iceland	Article 5(5)(a)
24	India	Article 5(4)(a)
25	Indonesia	Article 5(5)(a)
26	Iran	Article 5(5)
27	Ireland	Article 5(6)(a)
28	Israel	Article 5(5)(a)
29	Italy	Article 5(4)(a)
30	Japan	Article 5(6)(a)
31	Kazakhstan	Article 5(5)(a)
32	Republic of Korea	Article 5(5)
33	Kuwait	Article 5(7)(a)
34	Laos	Article 5(5)
35	Latvia	Article 5(5)(a)
36	Luxembourg	Article 5(5)(a)
37	Macao	Article 5(5)(a)
38	Malaysia	Article 5(6)(a)
39	Malta	Article 5(5)(a)
40	Mongolia	Article 5(5)(a)
41	Morocco	Article 5(5)(a)

42	Mozambique	Article 5(5)(a)
43	Myanmar	Article 5(5)(a)
44	Netherlands	Article 5(5)(a)
45	New Zealand	Article 5(8)(a)
46	Norway	Article 5(5)(a)
47	Oman	Article 5(5)(a)
48	Pakistan	Article 5(5)(a)
49	Palestine	Article 5(5)
50	Panama	Article 5(6)(a)
51	Philippines	Article 5(4)(a)
52	Poland	Article 5(5)(a)
53	Portuguese Republic	Article 5(5)(a)
54	Qatar	Article 5(5)(a)
55	Romania	Article 5(5)(a)
56	Russia	Article 5(5)(a)
57	San Marino	Article 5(5)(a)
58	Saudi Arabia	Article 5(5)(a)
59	Serbia	Article 5(5)(1)
60	Seychelles	Article 5(5)(a)
61	Singapore	Article 5(5)
62	Slovak Republic	Article 5(6)(a)
63	Spain	Article 5(5)(a)
64	Sri Lanka	Article 5(5)(a)
65	Sweden	Article 5(6)(a)
66	Switzerland	Article 5(5)(a)
67	Thailand	Article 5(4)
68	Tunisia	Article 5(5)(a)
69	Turkey	Article 5(5)
70	Ukraine	Article 5(5)(a)
71	United Arab Emirates	Article 5(5)(a)
72	United Kingdom	Article 5(5)
73	Uruguay	Article 5(5)(a)
74	Uzbekistan	Article 5(5)(a)
75	Venezuela	Article 5(5)

Pursuant to Article 12(6) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(6)
2	Austria	Article 5(7)
3	Azerbaijan	Article 5(7)
4	Bangladesh	Article 5(7)
5	Belarus	Article 5(7)
6	Belgium	Article 5(6)
7	Brunei	Article 5(6)
8	Bulgaria	Article 5(7)
9	Cambodia	Article 5(7)
10	Canada	Article 5(7)
11	People's Republic of China	Article 5(7)
12	Croatia	Article 5(7)

13	Cuba	Article 5(7)
14	Czech Republic	Article 5(7)
15	Democratic People's Republic of Korea	Article 5(7)
16	Denmark	Article 5(6)
17	Estonia	Article 5(6)
18	Finland	Article 5(7)
19	France	Article 5(6)
20	Germany	Article 5(6)
21	Hong Kong	Article 5(6)
22	Hungary	Article 5(7)
23	Iceland	Article 5(7)
24	India	Article 5(5)
25	Indonesia	Article 5(7)
26	Iran	Article 5(6)
27	Ireland	Article 5(8)
28	Israel	Article 5(6)
29	Italy	Article 5(5)
30	Japan	Article 5(8)
31	Kazakhstan	Article 5(7)
32	Republic of Korea	Article 5(6)
33	Kuwait	Article 5(8)
34	Laos	Article 5(6)
35	Latvia	Article 5(6)
36	Luxembourg	Article 5(6)
37	Macao	Article 5(6)
38	Malaysia	Article 5(7)
39	Malta	Article 5(6)
40	Mongolia	Article 5(7)
41	Morocco	Article 5(7)
42	Mozambique	Article 5(7)
43	Myanmar	Article 5(7)
44	Netherlands	Article 5(6)
45	New Zealand	Article 5(9)
46	Norway	Article 5(7)
47	Oman	Article 5(7)
48	Pakistan	Article 5(7)
49	Palestine	Article 5(6)
50	Panama	Article 5(8)
51	Philippines	Article 5(6)
52	Poland	Article 5(7)
53	Portuguese Republic	Article 5(7)
54	Qatar	Article 5(7)
55	Romania	Article 5(7)
56	Russia	Article 5(6)
57	San Marino	Article 5(7)
58	Saudi Arabia	Article 5(6)
59	Serbia	Article 5(7)
60	Seychelles	Article 5(7)
61	Singapore	Article 5(6)
62	Slovak Republic	Article 5(8)
63	Spain	Article 5(6) and Protocol II.
64	Sri Lanka	Article 5(7)

65	Sweden	Article 5(8)
66	Switzerland	Article 5(7)
67	Thailand	Article 5(5)
68	Tunisia	Article 5(7)
69	Turkey	Article 5(6)
70	Ukraine	Article 5(6)
71	United Arab Emirates	Article 5(7)
72	United Kingdom	Article 5(6)
73	Uruguay	Article 5(7)
74	Uzbekistan	Article 5(7)
75	Venezuela	Article 5(7)

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, the Socialist Republic of Viet Nam hereby chooses to apply Option A under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(3)
2	Austria	Article 5(4)
3	Azerbaijan	Article 5(4)
4	Bangladesh	Article 5(4)
5	Belarus	Article 5(4)
6	Belgium	Article 5(4)
7	Brunei	Article 5(3)
8	Bulgaria	Article 5(4)
9	Cambodia	Article 5(4)
10	Canada	Article 5(4)
11	People's Republic of China	Article 5(4)
12	Croatia	Article 5(4)
13	Cuba	Article 5(4)
14	Czech Republic	Article 5(4)
15	Democratic People's Republic of Korea	Article 5(4)
16	Denmark	Article 5(4)
17	Estonia	Article 5(4)
18	Finland	Article 5(4)
19	France	Article 5(4)
20	Germany	Article 5(4)
21	Hong Kong	Article 5(4)
22	Hungary	Article 5(4)
23	Iceland	Article 5(4)
24	India	Article 5(3)
25	Indonesia	Article 5(4)
26	Iran	Article 5(4)
27	Ireland	Article 5(5)
28	Israel	Article 5(4)
29	Italy	Article 5(3)
30	Japan	Article 5(5)
31	Kazakhstan	Article 5(4)
32	Republic of Korea	Article 5(4)
33	Kuwait	Article 5(6)
34	Laos	Article 5(4)
35	Latvia	Article 5(4)
36	Luxembourg	Article 5(4)

37	Macao	Article 5(4)
38	Malaysia	Article 5(4)
39	Malta	Article 5(4)
40	Mongolia	Article 5(4)
41	Morocco	Article 5(4)
42	Mozambique	Article 5(4)
43	Myanmar	Article 5(4)
44	Netherlands	Article 5(4)
45	New Zealand	Article 5(7)
46	Norway	Article 5(4)
47	Oman	Article 5(4)
48	Pakistan	Article 5(4)
49	Palestine	Article 5(4)
50	Panama	Article 5(5)
51	Philippines	Article 5(3)
52	Poland	Article 5(4)
53	Portuguese Republic	Article 5(5)
54	Qatar	Article 5(4)
55	Romania	Article 5(4)
56	Russia	Article 5(4)
57	San Marino	Article 5(4)
58	Saudi Arabia	Article 5(4)
59	Serbia	Article 5(4)
60	Seychelles	Article 5(4)
61	Singapore	Article 5(4)
62	Slovak Republic	Article 5(5)
63	Spain	Article 5(4)
64	Sri Lanka	Article 5(4)
65	Sweden	Article 5(5)
66	Switzerland	Article 5(4)
67	Thailand	Article 5(3)
68	Tunisia	Article 5(4)
69	Turkey	Article 5(4)
70	Ukraine	Article 5(4)
71	United Arab Emirates	Article 5(4)
72	United Kingdom	Article 5(4)
73	Uruguay	Article 5(4)
74	Uzbekistan	Article 5(4)
75	Venezuela	Article 5(4)

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## Article 16 – Mutual Agreement Procedure

### *Reservation*

Pursuant to Article 16(5)(a) of the Convention, the Socialist Republic of Viet Nam reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(b)(i) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented **within a specific time period that is shorter** than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
10	Canada	Article 24(1), second sentence
29	Italy	Article 25(1), second sentence
47	Oman	Article 25(1), second sentence
51	Philippines	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented **within a specific time period that is at least three years from the first notification** of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 24(1), second sentence
2	Austria	Article 25(1), second sentence
3	Azerbaijan	Article 26(1), second sentence
4	Bangladesh	Article 26(1), second sentence
5	Belarus	Article 26(1), second sentence
6	Belgium	Article 25(1), second sentence

7	Brunei	Article 26(1), second sentence
8	Bulgaria	Article 25(1), second sentence
9	Cambodia	Article 25(1), second sentence
11	People's Republic of China	Article 25(1), second sentence
12	Croatia	Article 26(1), second sentence
13	Cuba	Article 25(1), second sentence
14	Czech Republic	Article 25(1), second sentence
15	Democratic People's Republic of Korea	Article 25(1), second sentence
16	Denmark	Article 27(1), second sentence
17	Estonia	Article 24(1), second sentence
18	Finland	Article 24(1), second sentence
19	France	Article 23(1), second sentence
20	Germany	Article 25(1), second sentence
21	Hong Kong	Article 24(1), second sentence
22	Hungary	Article 25(1), second sentence
23	Iceland	Article 25(1), second sentence
24	India	Article 26(1), second sentence
25	Indonesia	Article 25(1), second sentence
26	Iran	Article 25(1), second sentence
27	Ireland	Article 26(1), second sentence
28	Israel	Article 26(1), second sentence
30	Japan	Article 24(1), second sentence
31	Kazakhstan	Article 26(1), second sentence
32	Republic of Korea	Article 25(1), second sentence
33	Kuwait	Article 25(1), second sentence
34	Laos	Article 23(1), second sentence
35	Latvia	Article 24(1), second sentence
36	Luxembourg	Article 26(1), second sentence
37	Macao	Article 24(1), second sentence
38	Malaysia	Article 26(1), second sentence
39	Malta	Article 25(1), second sentence
40	Mongolia	Article 26(1), second sentence
41	Morocco	Article 25(1), second sentence
42	Mozambique	Article 26(1), second sentence
43	Myanmar	Article 26(1), second sentence
44	Netherlands	Article 25(1), second sentence
45	New Zealand	Article 24(1), second sentence
46	Norway	Article 25(1), second sentence
48	Pakistan	Article 26(1), second sentence
49	Palestine	Article 26(1), second sentence
50	Panama	Article 24(1), second sentence
52	Poland	Article 25(1), second sentence
53	Portuguese Republic	Article 24(1), second sentence
54	Qatar	Article 26(1), second sentence
55	Romania	Article 26(1), second sentence
56	Russia	Article 24(1), second sentence
57	San Marino	Article 27(1), second sentence
58	Saudi Arabia	Article 24(1), second sentence
59	Serbia	Article 24(1), second sentence
60	Seychelles	Article 25(1), second sentence
61	Singapore	Article 26(1), second sentence
62	Slovak Republic	Article 26(1), second sentence

63	Spain	Article 25(1), second sentence
64	Sri Lanka	Article 26(1), second sentence
65	Sweden	Article 25(1), second sentence
66	Switzerland	Article 24(1), second sentence
67	Thailand	Article 24(1), second sentence
68	Tunisia	Article 25(1), second sentence
69	Turkey	Article 25(1), second sentence
70	Ukraine	Article 25(1), second sentence
71	United Arab Emirates	Article 25(1), second sentence
73	Uruguay	Article 26(1), second sentence
74	Uzbekistan	Article 26(1), second sentence
75	Venezuela	Article 26(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
6	Belgium
10	Canada
25	Indonesia
29	Italy
32	Republic of Korea
38	Malaysia
61	Singapore
66	Switzerland
67	Thailand
69	Turkey
72	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
4	Bangladesh
13	Cuba
16	Denmark
19	France
23	Iceland
34	Laos
40	Mongolia
44	Netherlands
46	Norway
48	Pakistan
51	Philippines
52	Poland
61	Singapore
63	Spain
65	Sweden
68	Tunisia

70	Ukraine
74	Uzbekistan

Pursuant to Article 16(6)(d)(ii) of the Convention, the Socialist Republic of Viet Nam considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
6	Belgium
27	Ireland
29	Italy
47	Oman
53	Portuguese Republic
61	Singapore
62	Slovak Republic
72	United Kingdom

## **Article 17 – Corresponding Adjustments**

### ***Reservation***

Pursuant to Article 17(3)(b) of the Convention, the Socialist Republic of Viet Nam reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that **in the absence of** a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in paragraph 1; or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.

## **Article 18 – Choice to Apply Part VI**

### *Notification of Choice of Optional Provisions*

Pursuant to Article 18 of the Convention, the Socialist Republic of Viet Nam hereby chooses **not** to apply Part VI (Articles 18-26).

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Socialist Republic of Viet Nam hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

### ***Reservation***

Pursuant to Article 35(6) of the Convention, the Socialist Republic of Viet Nam reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.