

# Viet Nam

## A. Progress in the implementation of the minimum standard

Viet Nam has 76 tax agreements in force, as reported in its response to the Peer Review questionnaire.

None of Viet Nam's agreements comply with the minimum standard or are subject to a complying instrument.

Viet Nam has not signed the MLI.

Viet Nam indicated in its response to the Peer Review questionnaire that it is currently working towards signing the MLI.

## B. Implementation issues

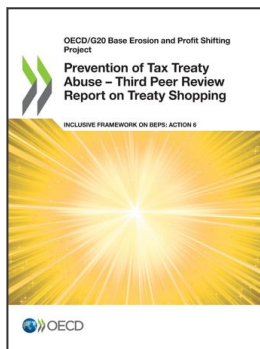
As Viet Nam has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

## Summary of the jurisdiction response – Viet Nam

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Australia	No	N/A	No	N/A	
2	Austria	No	N/A	No	N/A	
3	Azerbaijan*	No	N/A	No	N/A	
4	Bangladesh*	No	N/A	No	N/A	
5	Belarus*	No	N/A	No	N/A	
6	Belgium	No	N/A	No	N/A	
7	Brunei Darussalam	No	N/A	No	N/A	
8	Bulgaria	No	N/A	No	N/A	
9	Cambodia*	No	N/A	No	N/A	
10	Canada	No	N/A	No	N/A	
11	China (People's Republic of)	No	N/A	No	N/A	
12	Chinese Taipei*	No	N/A	No	N/A	
13	Croatia	No	N/A	No	N/A	
14	Cuba*	No	N/A	No	N/A	
15	Czech Republic	No	N/A	No	N/A	
16	Democratic People's Republic of Korea*	No	N/A	No	N/A	
17	Denmark	No	N/A	No	N/A	
18	Estonia	No	N/A	No	N/A	
19	Finland	No	N/A	No	N/A	
20	France	No	N/A	No	N/A	
21	Germany	No	N/A	No	N/A	

22	Hong Kong (China)	No	N/A	No	N/A	
23	Hungary	No	N/A	No	N/A	
24	Iceland	No	N/A	No	N/A	
25	India	No	N/A	No	N/A	
26	Indonesia	No	N/A	No	N/A	
27	Iran*	No	N/A	No	N/A	
28	Ireland	No	N/A	No	N/A	
29	Israel	No	N/A	No	N/A	"Mini" PPTs in Article 28
30	Italy	No	N/A	No	N/A	
31	Japan	No	N/A	No	N/A	
32	Kazakhstan	No	N/A	No	N/A	
33	Korea	No	N/A	No	N/A	
34	Kuwait*	No	N/A	No	N/A	
35	Lao People's Democratic Republic*	No	N/A	No	N/A	
36	Latvia	No	N/A	No	N/A	
37	Luxembourg	No	N/A	No	N/A	
38	Macau (China)	No	N/A	No	N/A	
39	Malaysia	No	N/A	No	N/A	
40	Malta	No	N/A	No	N/A	
41	Mongolia	No	N/A	No	N/A	
42	Morocco	No	N/A	No	N/A	
43	Mozambique*	No	N/A	No	N/A	
44	Myanmar*	No	N/A	No	N/A	
45	Netherlands	No	N/A	No	N/A	
46	New Zealand	No	N/A	No	N/A	"Mini" PPTs in dividend, interest, royalty Articles
47	Norway	No	N/A	No	N/A	
48	Oman	No	N/A	No	N/A	"Mini" PPTs in dividend, interest, royalty, technical fees Articles
49	Pakistan	No	N/A	No	N/A	
50	Palestine*	No	N/A	No	N/A	
51	Panama	No	N/A	No	N/A	
52	Philippines*	No	N/A	No	N/A	
53	Poland	No	N/A	No	N/A	
54	Portugal	No	N/A	No	N/A	"Mini" PPT in 1(c) of the Protocol
55	Qatar	No	N/A	No	N/A	
56	Romania	No	N/A	No	N/A	
57	Russia	No	N/A	No	N/A	
58	San Marino	No	N/A	No	N/A	
59	Saudi Arabia	No	N/A	No	N/A	
60	Serbia	No	N/A	No	N/A	
61	Seychelles	No	N/A	No	N/A	
62	Singapore	No	N/A	No	N/A	
63	Slovak Republic	No	N/A	No	N/A	
64	Spain	No	N/A	No	N/A	
65	Sri Lanka	No	N/A	No	N/A	
66	Sweden	No	N/A	No	N/A	
67	Switzerland	No	N/A	No	N/A	
68	Thailand	No	N/A	No	N/A	
69	Tunisia	No	N/A	No	N/A	
70	Turkey	No	N/A	No	N/A	

71	Ukraine	No	N/A	No	N/A	"Mini" PPTs in interest, royalty Articles
72	United Arab Emirates	No	N/A	No	N/A	
73	United Kingdom	No	N/A	No	N/A	"Mini" PPTs in interest and royalty Articles
74	Uruguay	No	N/A	No	N/A	
75	Uzbekistan*	No	N/A	No	N/A	Mini" PPTs in royalty Article
76	Venezuela*	No	N/A	No	N/A	



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