

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 those agreements comply with the minimum standard.

Viet Nam signed the MLI in 2022 and listed its non-compliant agreements. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Viet Nam is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶⁷

B. Conclusion

Acknowledging that Viet Nam signed the MLI in February 2022, no recommendation is made that Viet Nam ratifies the MLI in 2022. However, it is expected that Viet Nam will swiftly start the process to complete the steps to have the MLI take effect with respect to its agreements listed under the MLI, as those agreement will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction – Viet Nam

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Australia	No	Yes MLI	PPT
2	Austria	No	No	PPT
3	Azerbaijan*	No	No	PPT
4	Bangladesh*	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	No	Yes MLI	PPT
7	Brunei Darussalam	No	No	PPT
8	Bulgaria	No	Yes MLI	PPT
9	Cambodia*	No	No	PPT
10	Canada	No	Yes MLI	PPT
11	China (People's Republic of)	No	Yes MLI	PPT
12	Croatia	No	Yes MLI	PPT
13	Cuba*	No	No	PPT
14	Czech Republic	No	No	PPT
15	Democratic People's Republic of Korea*	No	No	PPT
16	Denmark	No	Yes MLI	PPT
17	Estonia	No	Yes MLI	PPT
18	Finland	No	Yes MLI	PPT
19	France	No	Yes MLI	PPT

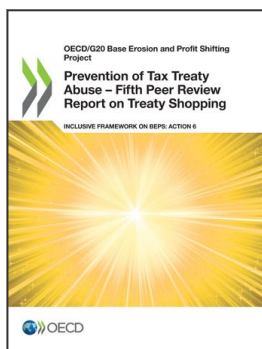
¹⁶⁷ For its agreements listed under the MLI, Viet Nam is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

20	Germany	No	No	PPT
21	Hong Kong (China)	No	Yes MLI	PPT
22	Hungary	No	Yes MLI	PPT
23	Iceland	No	Yes MLI	PPT
24	India	No	Yes MLI	PPT
25	Indonesia	No	Yes MLI	PPT
26	Iran*	No	No	PPT
27	Ireland	No	Yes MLI	PPT
28	Israel	No	Yes MLI	PPT
29	Italy	No	Yes MLI	PPT
30	Japan	No	No	PPT
31	Kazakhstan	No	Yes MLI	PPT
32	Korea	No	Yes MLI	PPT
33	Kuwait*	No	Yes MLI	PPT
34	Lao People's Democratic Republic*	No	No	PPT
35	Latvia	No	Yes MLI	PPT
36	Luxembourg	No	Yes MLI	PPT
37	Macau (China)	No	No	PPT
38	Malaysia	No	Yes MLI	PPT
39	Malta	No	Yes MLI	PPT
40	Mongolia	No	No	PPT
41	Morocco	No	Yes MLI	PPT
42	Mozambique*	No	No	PPT
43	Myanmar*	No	No	PPT
44	Netherlands	No	Yes MLI	PPT
45	New Zealand	No	Yes MLI	PPT
46	Norway	No	No	PPT
47	Oman	No	Yes MLI	PPT
48	Pakistan	No	Yes MLI	PPT
49	Palestine*	No	No	PPT
50	Panama	No	Yes MLI	PPT
51	Philippines*	No	No	PPT
52	Poland	No	Yes MLI	PPT
53	Portugal	No	Yes MLI	PPT
54	Qatar	No	Yes MLI	PPT
55	Romania	No	Yes MLI	PPT
56	Russian Federation	No	Yes MLI	PPT
57	San Marino	No	Yes MLI	PPT
58	Saudi Arabia	No	Yes MLI	PPT
59	Serbia	No	Yes MLI	PPT
60	Seychelles	No	Yes MLI	PPT
61	Singapore	No	Yes MLI	PPT
62	Slovak Republic	No	Yes MLI	PPT
63	Spain	No	Yes MLI	PPT
64	Sri Lanka	No	No	PPT
65	Sweden	No	Yes MLI	PPT
66	Switzerland	No	No	PPT
67	Thailand	No	Yes MLI	PPT
68	Tunisia	No	Yes MLI	PPT
69	Türkiye	No	Yes MLI	PPT
70	Ukraine	No	Yes MLI	PPT
71	United Arab Emirates	No	Yes MLI	PPT
72	United Kingdom	No	Yes MLI	PPT

73	Uruguay	No	Yes MLI	PPT
74	Uzbekistan*	No	No	PPT
75	Venezuela*	No	No	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No



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