

No. 9762

**UNITED STATES OF AMERICA
and
REPUBLIC OF VIET-NAM**

**Exchange of notes constituting an agreement regarding
income tax administration. Saigon, 31 March and
3 May 1967**

Authentic text: English.

Registered by the United States of America on 6 August 1969.

**ÉTATS-UNIS D'AMÉRIQUE
et
RÉPUBLIQUE DU VIET-NAM**

**Échange de notes constituant un accord relatif à l'admini-
stration de l'impôt sur le revenu. Saigon, 31 mars et
3 mai 1967**

Texte authentique: anglais.

Enregistré par les États-Unis d'Amérique le 6 août 1969.

EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT¹
BETWEEN THE UNITED STATES OF AMERICA AND
VIET-NAM REGARDING INCOME TAX ADMINISTRA-
TION

I

*The American Ambassador to the Vietnamese Minister of Foreign
Affairs*

EMBASSY OF THE UNITED STATES OF AMERICA

No. 218

Saigon, March 31, 1967

Excellency :

I have the honor to refer to recent discussions between representatives of the Government of the United States of America and representatives of the Government of the Republic of Viet-Nam concerning income tax administration and to propose an agreement between our two Governments on this subject, as set forth below :

AGREEMENT BETWEEN THE GOVERNMENT OF THE REPUBLIC OF
VIET-NAM AND THE GOVERNMENT OF THE UNITED STATES OF
AMERICA REGARDING GOVERNMENT OF VIET-NAM INCOME TAX
ADMINISTRATION AFFECTING LIABLE UNITED STATES GOVERN-
MENT EMPLOYEES IN THE REPUBLIC OF VIET-NAM

1. The Government of Viet-Nam and the United States Government recognize the following :

(a) The common desire to achieve more effective tax administration in the Republic of Viet-Nam in order to increase Government of Viet-Nam capabilities for accomplishment of urgent national tasks;

(b) The personal responsibility of all citizens of a nation to meet their tax obligations to their own government;

(c) The Government of Viet-Nam requirement that all employers within the Republic of Viet-Nam withhold income tax payment from the compensation of their tax liable employees;

(d) The legal inapplicability of the Government of Viet-Nam tax withholding decree to foreign diplomatic missions, and the absence of authority under United States law for the United States Government compulsorily to withhold amounts

¹ Came into force on 3 May 1967 by the exchange of the said notes.