

**No. 53275\***

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**Canada  
and  
Viet Nam**

**Agreement between the Government of Canada and the Government of the Socialist Republic of Viet Nam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Hanoi, 14 November 1997**

**Entry into force:** *16 December 1998 by notification, in accordance with article 27*

**Authentic texts:** *English, French and Vietnamese*

**Registration with the Secretariat of the United Nations:** *Canada, 10 December 2015*

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**Canada  
et  
Viet Nam**

**Accord entre le Gouvernement du Canada et le Gouvernement de la République socialiste du Viet Nam en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Hanoï, 14 novembre 1997**

**Entrée en vigueur :** *16 décembre 1998 par notification, conformément à l'article 27*

**Textes authentiques :** *anglais, français et vietnamien*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Canada, 10 décembre 2015*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF CANADA  
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**

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF  
THE SOCIALIST REPUBLIC OF VIETNAM,**

**DESIRING** to conclude an Agreement for the avoidance of double taxation  
and the prevention of fiscal evasion with respect to taxes on income,

**HAVE AGREED** as follows:

**ARTICLE 1**

**Personal Scope**

This Agreement shall apply to persons who are residents of one or both of the  
Contracting States.

**ARTICLE 2**

**Taxes Covered**

1. This Agreement shall apply to taxes on income imposed on behalf of each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are:
  - (a) in the case of Canada:

the income taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian tax");
  - (b) in the case of Vietnam:
    - (i) the personal income tax;

- (ii) the profit tax;
- (iii) the profit remittance tax;

(hereinafter referred to as "Vietnamese tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of important changes which have been made in their respective taxation laws.

### **ARTICLE 3**

#### **General Definitions**

1. For the purposes of this Agreement, unless the context otherwise requires:
- (a) the term "Canada" used in a geographical sense, means the territory of Canada, including:
    - (i) any area beyond the territorial seas of Canada which, in accordance with international law and the laws of Canada, is an area within which Canada may exercise rights with respect to the seabed and subsoil and their natural resources;
    - (ii) the seas and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (b) the term "Vietnam" means the Socialist Republic of Vietnam and, when used in a geographical sense, it means the territory of Vietnam, including:
    - (i) any area beyond the territorial seas of Vietnam which, in accordance with international law and the laws of Vietnam, is an area within which Vietnam may exercise rights with respect to the seabed and subsoil and their natural resources;
    - (ii) the seas and airspace above every area referred to in subparagraph (i) in respect of any activity carried on in connection with the exploration for or the exploitation of the natural resources referred to therein;
  - (c) the terms "a Contracting State" and "the other Contracting State" mean, as the context requires, Canada or Vietnam;
  - (d) the term "person" includes an individual, a company, a partnership and any other body of persons;
  - (e) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (f) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;

- (g) the term "national" means:
    - (i) any individual possessing the nationality of a Contracting State;
    - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;
  - (h) the term "competent authority" means:
    - (i) in the case of Canada, the Minister of National Revenue or the Minister's authorized representative;
    - (ii) in the case of Vietnam, the Minister of Finance or the Minister's authorized representative;
  - (i) the term "international traffic" means any voyage of a ship or aircraft to transport passengers or property except where the principal purpose of the voyage is to transport passengers or property between places within a Contracting State.
2. As regards the application of the Agreement by a Contracting State at any time, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has at that time under the law of that State concerning the taxes to which the Agreement applies.

#### **ARTICLE 4**

##### **Resident**

1. For the purposes of this Agreement, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of registration, place of incorporation or any other criterion of a similar nature.
2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:
  - (a) he shall be deemed to be a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);
  - (b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;
  - (c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;
  - (d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.
3. Where by reason of the provisions of paragraph 1 a company is a resident of both Contracting States, then its status shall be determined as follows:

- (a) it shall be deemed to be a resident of the State of which it is a national;
  - (b) if it is a national of neither of the States, it shall be deemed to be a resident of the State in which its place of effective management is situated.
4. Where by reason of the provisions of paragraph 1 a person other than an individual or a company is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Agreement to such person.

## ARTICLE 5

### Permanent Establishment

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "permanent establishment" includes especially:
  - (a) a place of management;
  - (b) a branch;
  - (c) an office;
  - (d) a factory;
  - (e) a workshop; and
  - (f) a mine, an oil or gas well, a quarry or any other place relating to the exploration for or the exploitation of natural resources.
3. The term "permanent establishment" shall likewise encompass:
  - (a) a building site, construction, assembly or installation project or supervisory activities in connection therewith, but only where such site, project or activities continue for a period of more than six months;
  - (b) the furnishing of services, including consultancy services, by an enterprise of a Contracting State through employees or other personnel in the other Contracting State, but only where activities of that nature continue (for the same or a connected project) within the country for a period or periods aggregating more than six months within any twelve month period.
4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:
  - (a) the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the enterprise;
  - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage or display;