MINISTRY OF FOREIGN AFFAIRS
SOCIALIST REPUBLIC OF VIET NAM

DECLARATION

I, Bui Thanh Son, Minister of Foreign Affairs of the Socialist Republic of Viet Nam,

HEREBY DECLARE that upon signing to the Convention on Mutual Administrative Assistance in Tax Matters, done at Strasbourg on 25 January 1988, as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, done at Paris on 27 May 2010 (hereinafter referred to as 'the Convention'), the Government of the Socialist Republic of Viet Nam makes the following reservations and declarations:

The Government of the Socialist Republic of Viet Nam

(i) Reservations

In accordance with Article 30, paragraph 1.a, of the Convention, Viet Nam reserves the right not to provide any form of assistance in relation to the taxes of other Parties included in the categories listed in sub-paragraphs b.i, b.ii, b.iii.A, B, D, E, F and G and b.iv of paragraph 1 of Article 2 of the Convention.

In accordance with Article 30, paragraph 1.b, of the Convention, Viet Nam reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

In accordance with Article 30, paragraph 1.c, of the Convention, Viet Nam reserves the right not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of Viet Nam, or reserved according to paragraphs 1.a and 1.b of Article 30 of the Convention at the date of withdrawal of such a reservation by Viet Nam.

In accordance with Article 30, paragraph 1.d, of the Convention, Viet Nam reserves the right not to provide assistance in the service of documents for all taxes included in the categories listed in sub-paragraphs b.i, b.ii, b.iii.A, B, D, E, F and G and b.iv of paragraph 1 of Article 2 of the Convention.

In accordance with Article 30, paragraph 1.f of the Convention, Viet Nam reserves the right to apply paragraph 7 of Article 28 exclusively for administrative assistance related to taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of Viet Nam, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of Viet Nam.

(ii) Declaration

In accordance with Article 9, paragraph 3, of the Convention, Viet Nam does not accept requests aiming to allow representatives of the competent authority of the applicant State to be present at tax examinations in Viet Nam.

(iii) Notification ANNEX A - Taxes to which the Convention would apply

Article 2, paragraph 1.a.i:
the personal income tax;
the business income tax.

Article 2, paragraph 1.b.iii.C:
the value-added tax.

(iv) Notification ANNEX B - Competent authorities

In relation to Viet Nam, the term "competent authority" means the Minister of Finance or his authorised representative.

IN WITNESS WHEREOF, I have signed and sealed this Declaration.

DONE at Ha Noi, on 8 March 2023

BUI THANH SON
MINISTER OF FOREIGN AFFAIRS