
STATUTORY INSTRUMENTS

1994 No. 3216

INCOME TAX

**The Double Taxation Relief (Taxes
on Income) (Vietnam) Order 1994**

Made - - - - 14th December 1994

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (VIETNAM) ORDER 1994**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE —

PART I — AGREEMENT BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND 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 AND CAPITAL
GAINS

The Government of the United Kingdom of Great Britain and...
Desiring to conclude an Agreement for the avoidance of double...
Have agreed as follows:

Article 1

Personal scope

This Agreement shall apply to persons who are residents of...

Article 2

Taxes covered

1. This Agreement shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...

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3. The existing taxes to which the Agreement shall apply are:...
4. The Agreement shall also apply to any identical or substantially...

Article 3

General definitions

1. For the purposes of this Agreement, unless the context otherwise...
2. As regards the application of the Agreement by a Contracting...

Article 4

Resident

1. For the purposes of this Agreement, the term “resident of...”
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...

Article 5

Permanent establishment

1. For the purposes of this Agreement, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. A building site or construction or installation project constitutes a...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...”
5. Notwithstanding the provisions of paragraphs (1) and (2) of this...
6. An enterprise shall not be deemed to have a permanent...
7. The fact that a company which is a resident of...

Article 6

Income from immovable property

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

Article 7

Business profits

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (3) of this Article,...
3. In determining the profits of a permanent establishment, there shall...
4. No profits shall be attributed to a permanent establishment by...
5. Where profits include items of income or capital gains which...

Article 8

Shipping and air transport

1. Profits derived by an enterprise of a Contracting State from...
2. For the purposes of this Article, profits from the operation...

3. Where profits within paragraphs (1) or (2) of this Article...

Article 9

Associated enterprises

1. Where: (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

Article 10

Dividends

1. Dividends paid by a company which is a resident of...
2. However such dividends may also be taxed in the Contracting...
3. The term “dividends” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Where a company which is a resident of a Contracting...

Article 11

Interest

1. Interest arising in a Contracting State and paid to a...
2. However, such interest may also be taxed in the Contracting...
3. The term “interest” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Interest shall be deemed to arise in a Contracting State...
6. Where, by reason of a special relationship between the payer...
7. The provisions of this Article shall not apply if it...
8. Notwithstanding the provisions of paragraph (2) of this Article, interest...
9. Notwithstanding the provisions of Article 7 of this Agreement and...

Article 12

Royalties

1. Royalties arising in a Contracting State and paid to a...
2. However, such royalties may also be taxed in the Contracting...
3. The term “royalties” as used in this Article means payments...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Royalties shall be deemed to arise in a Contracting State...
6. Where, by reason of a special relationship between the payer...
7. The provisions of this Article shall not apply if it...

Article 13

Capital gains

1. Gains derived by a resident of a Contracting State from...
2. Gains derived by a resident of a Contracting State from...
3. Gains from the alienation of movable property forming part of...
4. Gains derived by a resident of a Contracting State from...
5. Gains from the alienation of any property other than that...
6. The provisions of paragraph (5) of this Article shall not...

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Article 14

Independent personal services

1. Income derived by a resident of a Contracting State in...
2. The term “professional services” includes especially independent scientific, literary, artistic,...

Article 15

Dependent personal services

1. Subject to the provisions of Articles 16, 18, 19 and...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...

Article 16

Directors' fees

Directors' fees and other similar payments derived by a resident...

Article 17

Artistes and sportsmen

1. Notwithstanding the provisions of Articles 14 and 15 of this...
2. Where income in respect of personal activities exercised by an...

Article 18

Pensions

1. Subject to the provisions of paragraph (2) of Article 19...
2. The term “annuity” means a stated sum payable periodically at...

Article 19

Government service

1. (a) Remuneration, other than a pension, paid by a Contracting...
2. (a) Any pension paid by, or out of funds created...
3. The provisions of Articles 15, 16 and 18 of this...

Article 20

Students

Payments which a student or business apprentice who is or...

Article 21

Other income

1. Items of income beneficially owned by a resident of a...

2. The provisions of paragraph (1) of this Article shall not...

Article 22

Elimination of double taxation

1. Subject to the provisions of the law of the United...
2. Subject to the provisions of the law of Vietnam from...
3. For the purposes of paragraphs (1) and (2) of this...
4. Subject to paragraphs (5) and (6) of this Article, for...
5. Relief from United Kingdom tax by virtue of paragraph (4)...
6. The period referred to in paragraph (5) of this Article...

Article 23

Non discrimination

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Except where the provisions of paragraph (1) of Article 9,...
4. Enterprises of a Contracting State, the capital of which is...
5. Nothing contained in this Article shall be construed as obliging...
6. The provisions of this Article shall apply only to the...

Article 24

Mutual agreement procedure

1. Where a resident of a Contracting State considers that the...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...

Article 25

Exchange of information

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...

Article 26

Members of diplomatic or permanent missions and consular posts

Nothing in this Agreement shall affect any fiscal privileges accorded...

Article 27

Entry into force

Each of the Contracting States shall notify to the other...

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Article 28

Termination

This Agreement shall remain in force until terminated by one...

PART II — EXCHANGE OF NOTES

Mr Alastair Goodlad

Minister of State for Foreign and Commonwealth Affairs

Foreign and Commonwealth Office

LONDON

9th April 1994

Excellency,

I have the honour to refer to the Agreement between...

If the foregoing proposals are acceptable to the Government of...

I take this opportunity to renew to your Excellency the...

For the Government of the Socialist Republic of Vietnam

Ho Te

Minister of Finance

His Excellency Mr Ho Te

Minister of Finance

8 Phan Huy Chu

Hanoi

9th April 1994

Excellency,

In am in receipt of your Note dated 9th April...

The foregoing proposals being acceptable to the Government of the...

I take this opportunity to renew to Your Excellency the...

For the Government of the United Kingdom of Great Britain...

Alastair Goodlad

Minister of State for Foreign and Commonwealth Affairs

Explanatory Note