

# 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 has not signed the MLI.

Viet Nam indicated in its response to the Peer Review questionnaire that it intends to join the MLI in early 2022.

In its response to the Peer Review questionnaire, Japan indicated that its agreement with Viet Nam did not give rise to material treaty shopping concerns for Japan.

## B. Conclusion

Viet Nam has developed a plan for the implementation of the minimum standard in its agreements with Australia, Austria, Belarus, Belgium, Brunei Darussalam, Bulgaria, Canada, China (People's Republic of), Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Hong Kong (China), Hungary, Iceland, India, Indonesia, Ireland, Israel, Italy, Japan, Kazakhstan, Korea, Latvia, Luxembourg, Macau (China), Malaysia, Malta, Mongolia, Morocco, Netherlands, New Zealand, Norway, Oman, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russian Federation, San Marino, Saudi Arabia, Serbia, the Seychelles, Singapore, Slovak Republic, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom and Uruguay.

Viet Nam indicated in its response to the Peer Review questionnaire that it intends to sign the MLI in early 2022 and list those agreements to be covered.

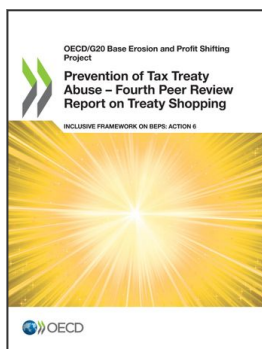
## Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Australia	Yes
2	Austria	Yes
3	Azerbaijan*	No
4	Bangladesh*	No
5	Belarus	Yes
6	Belgium	Yes
7	Brunei Darussalam	Yes
8	Bulgaria	Yes
9	Cambodia*	No
10	Canada	Yes
11	China (People's Republic of)	Yes
12	Chinese Taipei*	No
13	Croatia	Yes
14	Cuba*	No

15	Czech Republic	Yes
16	Democratic People's Republic of Korea*	No
17	Denmark	Yes
18	Estonia	Yes
19	Finland	Yes
20	France	Yes
21	Germany	Yes
22	Hong Kong (China)	Yes
23	Hungary	Yes
24	Iceland	Yes
25	India	Yes
26	Indonesia	Yes
27	Iran*	No
28	Ireland	Yes
29	Israel	Yes
30	Italy	Yes
31	Japan	Yes
32	Kazakhstan	Yes
33	Korea	Yes
34	Kuwait*	No
35	Lao People's Democratic Republic*	No
36	Latvia	Yes
37	Luxembourg	Yes
38	Macau (China)	Yes
39	Malaysia	Yes
40	Malta	Yes
41	Mongolia	Yes
42	Morocco	Yes
43	Mozambique*	No
44	Myanmar*	No
45	Netherlands	Yes
46	New Zealand	Yes
47	Norway	Yes
48	Oman	Yes
49	Pakistan	Yes
50	Palestinian Authority	No
51	Panama	Yes
52	Philippines*	No
53	Poland	Yes
54	Portugal	Yes
55	Qatar	Yes
56	Romania	Yes
57	Russian Federation	Yes
58	San Marino	Yes
59	Saudi Arabia	Yes
60	Serbia	Yes
61	Seychelles	Yes
62	Singapore	Yes
63	Slovak Republic	Yes
64	Spain	Yes
65	Sri Lanka	Yes
66	Sweden	Yes

67	Switzerland	Yes
68	Thailand	Yes
69	Tunisia	Yes
70	Turkey	Yes
71	Ukraine	Yes
72	United Arab Emirates	Yes
73	United Kingdom	Yes
74	Uruguay	Yes
75	Uzbekistan*	No
76	Venezuela*	No



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