

No. 53055*

**New Zealand
and
Viet Nam**

Agreement between the Government of New Zealand 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, 5 August 2013

Entry into force: 5 May 2014 by notification, in accordance with article 27

Authentic texts: *English and Vietnamese*

Registration with the Secretariat of the United Nations: *New Zealand, 18 November 2015*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Nouvelle-Zélande
et
Viet Nam**

Accord entre le Gouvernement de la Nouvelle-Zélande et le Gouvernement de la République socialiste du Viet Nam tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Hanoï, 5 août 2013

Entrée en vigueur : 5 mai 2014 par notification, conformément à l'article 27

Textes authentiques : *anglais et vietnamien*

Enregistrement auprès du Secrétariat des Nations Unies : *Nouvelle-Zélande, 18 novembre 2015*

**Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT – TEXTE ANGLAIS]

Agreement between
the Government of New Zealand
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

The Government of New Zealand and the Government of the Socialist Republic of Viet Nam,

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

Persons Covered

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 a 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, and taxes on the total amounts of wages or salaries paid by enterprises.
3. The existing taxes to which the Agreement shall apply are in particular:

- (a) In New Zealand: the income tax
(hereinafter referred to as "New Zealand tax");
- (b) In Viet Nam:
 - (i) the personal income tax; and
 - (ii) the business income tax
(hereinafter referred to as "Vietnamese tax").

4. The Agreement shall apply also to any identical or substantially similar taxes that 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 any significant 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 "Viet Nam" means the Socialist Republic of Viet Nam; when used in a geographical sense, it means its land territory, islands, internal waters, territorial sea and airspace above them, the maritime areas beyond territorial sea including seabed and subsoil thereof over which the Socialist Republic of Viet Nam exercises sovereignty, sovereign rights and jurisdiction in accordance with national legislation and international law;

- (b) the term "New Zealand" means the territory of New Zealand but does not include Tokelau; it also includes any area beyond the territorial sea designated under New Zealand legislation and in accordance with international law as an area in which New Zealand may exercise sovereign rights with respect to natural resources;
- (c) the term "person" includes an individual, a company and any other body of persons;
- (d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (e) 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;
- (f) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- (g) the term "competent authority" means:
 - (i) in the case of New Zealand, the Commissioner of Inland Revenue or an authorised representative; and
 - (ii) in the case of Viet Nam, the Minister of Finance or an authorised representative;