

No. 55194*

**Turkey
and
Viet Nam**

Agreement between the Government of the Republic of Turkey 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). Ankara, 8 July 2014

Entry into force: 9 June 2017 by notification, in accordance with article 29

Authentic texts: English, Turkish and Vietnamese

Registration with the Secretariat of the United Nations: Turkey, 31 May 2018

**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.*

**Turquie
et
Viet Nam**

Accord entre le Gouvernement de la République turque 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). Ankara, 8 juillet 2014

Entrée en vigueur : 9 juin 2017 par notification, conformément à l'article 29

Textes authentiques : anglais, turc et vietnamien

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : Turquie, 31 mai 2018

**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.*

**AGREEMENT
BETWEEN
THE GOVERNMENT OF
THE REPUBLIC OF TURKEY
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 the Republic of Turkey 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 or of its political subdivisions or local authorities, 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, taxes on the total amounts of wages or salaries paid by enterprises.
3. The existing taxes to which the Agreement shall apply are:
 - (a) in Viet Nam:
 - (i) the personal income tax; and
 - (ii) the business income tax;(hereinafter referred to as “Vietnamese tax”);
 - (b) in Turkey:
 - (i) the income tax; and
 - (ii) the corporation tax;(hereinafter referred to as “Turkish tax”).
4. The Agreement shall also apply 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 “Viet Nam” means; when used in a geographical sense, its land territory, islands, internal waters, territorial sea and the airspace above them as well as maritime areas beyond territorial sea including seabed and subsoil over which it has jurisdiction or sovereign rights or sovereignty for the purposes of exploration, exploitation or conservation of natural resources, pursuant to national legislation and international law;
 - (b) the term “Turkey” means the land territory, internal waters, the territorial sea and the airspace above them, as well as the maritime areas over which Turkey has sovereign rights or jurisdiction for the purposes of exploration, exploitation and preservation of natural resources whether living or non-living pursuant to international law;
 - (c) the terms “a Contracting State” and “the other Contracting State” mean Viet Nam or Turkey as the context requires;
 - (d) the term “person” includes an individual, a company 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 “nationals” means:
 - (i) all individuals possessing the nationality of a Contracting State;
 - (ii) all legal persons, partnerships and associations deriving their status as such from the laws in force in a Contracting State;