

AGREEMENT
BETWEEN
THE GOVERNMENT OF CANADA
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

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF
THE SOCIALIST REPUBLIC OF VIETNAM,**

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

Personal Scope

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 each 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, as well as taxes on capital appreciation.
3. The existing taxes to which the Agreement shall apply are:
 - (a) in the case of Canada:

the income taxes imposed by the Government of Canada under the
Income Tax Act, (hereinafter referred to as "Canadian tax");
 - (b) in the case of Vietnam:
 - (i) the personal income tax;