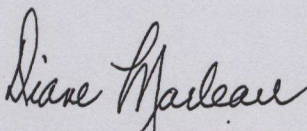


9. If, after the date of signature of this Agreement, Vietnam concludes a bilateral Agreement for the avoidance of double taxation with any other member State of the Organisation for Economic Co-operation and Development and, under the provisions of that Agreement, Vietnam may tax royalties arising in Vietnam and paid to a resident of that State but the tax charged is not to exceed a percentage of the gross amount of the royalties which is lesser than the percentage specified in subparagraph (a) of paragraph 2 of Article 12, then the lower percentage shall apply from the date of entry into force of that Agreement; however, such lower percentage shall apply only to royalties to which it applies in that Agreement and only where the payments are for the use of, or the right to use, computer software or, where the payer and the beneficial owner of the royalties are not related persons, for the use of, or the right to use, any patent or for information concerning industrial, commercial or scientific experience (but not including any such information provided in connection with a rental or franchise agreement).

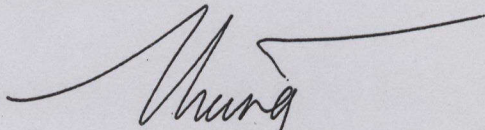
IN WITNESS WHEREOF the undersigned, being duly authorized thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at *Hanoi*, this *14th* day of *November* of the year one thousand nine hundred and ninety-seven in the English, French and Vietnamese languages, each version being equally authentic.



FOR THE GOVERNMENT
OF CANADA

Diane Marleau



FOR THE GOVERNMENT OF THE
SOCIALIST REPUBLIC OF VIETNAM

Nguyen Sinh Hung