

PROTOCOL
AMENDING
THE AGREEMENT
BETWEEN
THE KINGDOM OF BELGIUM
AND
THE SOCIALIST REPUBLIC OF VIET NAM
FOR
THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL,
AND THE PROTOCOL,
SIGNED AT HANOI ON 28TH FEBRUARY 1996

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**THE GOVERNMENT OF THE KINGDOM OF BELGIUM,
the Flemish Community,
the French Community,
the German-speaking Community,
the Flemish Region,
the Walloon Region,
and the Brussels-Capital Region,
on the one hand,**

and

**THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM,
on the other hand,**

DESIRING to amend the Agreement between the Kingdom of Belgium and the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, and the Protocol, signed at Hanoi on 28th February 1996 (hereinafter referred to as "the Agreement"),

HAVE AGREED as follows:

ARTICLE I

The text of paragraph 1, (g), (2) of Article 3 of the Agreement is deleted and replaced by the following:

- "(2) in the case of Belgium, as the case may be, the Minister of Finance of the federal Government and/or of a Region and/or of a Community, or his authorised representative;"

ARTICLE II

The text of Article 26 of the Agreement is deleted and replaced by the following:

- "1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.
2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in
X judicial decisions. Notwithstanding the foregoing, information may be used for such other
X purposes under the laws of both States and the competent authority of the supplying State authorises such use. *received by a Contracting State may be used for other purposes when such information*
3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:
 - a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
 - b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
 - c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).
4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

ARTICLE III

Each of the Contracting States shall notify to the other Contracting State, through diplomatic channels, on the completion of the procedures required by its law for the bringing into force of this Protocol. The Protocol shall enter into force on the date of the later of these notifications and its provisions shall have effect:

(a) in Belgium:

- (1) with respect to taxes due at source on income credited or payable on or after January 1 of the year next following the year in which the Protocol entered into force;
- (2) with respect to other taxes charged on income of taxable periods beginning on or after January 1 of the year next following the year in which the Protocol entered into force;
- (3) with respect to any other taxes due in respect of taxable events taking place on or after January 1 of the year next following the year in which the Protocol entered into force; and

(b) in Vietnam:

- (1) in respect of taxes withheld at source, in relation to taxable amounts as derived on or after the first day of January following the calendar year in which the Protocol enters into force, and in subsequent calendar years; and
- (2) in respect of other Vietnamese taxes, in relation to income, profits, gains or capital arising on or after the first day of January following the calendar year in which the Protocol enters into force, and in subsequent calendar years.

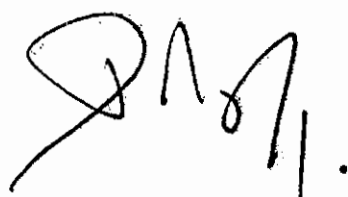
ARTICLE IV

This Protocol, which shall form an integral part of the Agreement, shall remain in force as long as the Agreement remains in force and shall apply as long as the Agreement itself is applicable.

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

DONE in duplicate at HANOI on this 12th day of March 2012, in the English language.

**FOR OF THE GOVERNMENT
OF THE KINGDOM OF BELGIUM:**



**HE DIDIER REYNDERS,
Deputy Prime Minister
and Minister of Foreign Affairs,
Foreign Trade and European Affairs
Kingdom of Belgium**

**FOR THE GOVERNMENT
OF THE SOCIALIST REPUBLIC
OF VIETNAM:**



**HE VUONG Dinh Hue
Minister
Ministry of Finance**

FOR THE FLEMISH COMMUNITY:



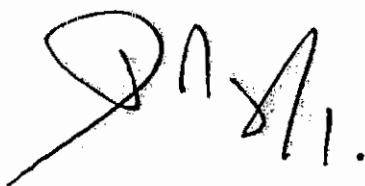
**HE KRIS PEETERS,
Minister-President and Minister for Economy,
Foreign Policy, Agriculture and Rural Policy,
Government of Flanders**

FOR THE FRENCH COMMUNITY:

A handwritten signature in black ink, appearing to read 'J. Marcourt', written over a faint, larger signature.

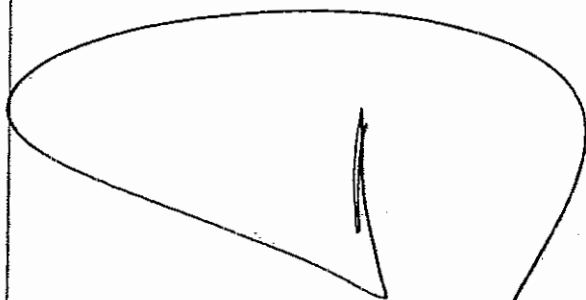
**HE JEAN-CLAUDE MARCOURT,
Minister of Higher Education
of the French Community**

**FOR THE GERMAN-SPEAKING
COMMUNITY:**

A handwritten signature in black ink, appearing to read 'D. Reynders', written in a stylized, cursive manner.

**HE DIDIER REYNDERS,
Deputy Prime Minister
and Minister of Foreign Affairs,
Foreign Trade and European Affairs
Kingdom of Belgium**

FOR THE FLEMISH REGION:

A large, stylized signature in black ink, consisting of a large loop on the left and a vertical line on the right.

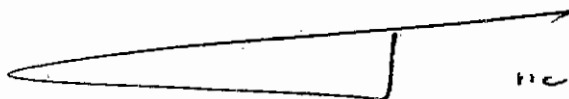
HE KRIS PEETERS,
Minister-President and Minister for Economy,
Foreign Policy, Agriculture and Rural Policy,
Government of Flanders

FOR THE WALLOON REGION:

A stylized signature in black ink, featuring a large loop on the left and a series of connected strokes on the right.

HE JEAN-CLAUDE MARCOURT,
Vice-President and Minister of Economy,
SMEs, Foreign Trade and New Technologies,
Walloon Government

FOR THE BRUSSELS-CAPITAL REGION:

A stylized signature in black ink, consisting of a long horizontal line with a small vertical stroke at the end.

HE BENOIT CEREXHE,
Minister of Economy, Employment, Scientific
Research and Foreign Trade,
Brussels-Capital Region