BỘ NGOẠI GIAO

BỘ NGOẠI GIAO	**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM** **Độc lập - Tự do - Hạnh phúc**
Số: 16/2016/TB-LPQT	*Hà Nội, ngày 09 tháng 3 năm 2016*

THÔNG BÁO
Về việc điều ước quốc tế có hiệu lực

Thực hiện quy định tại khoản 3 Điều 47 của Luật Ký kết, gia nhập và thực hiện điều ước quốc tế năm 2005, Bộ Ngoại giao trân trọng thông báo:

Công hàm trao đổi về việc áp dụng Hiệp định tránh đánh thuế hai lần giữa Chính phủ Việt Nam và Chính phủ Nhật Bản đối với Cơ quan Bảo hiểm Xuất khẩu và Đầu tư Nhật Bản ký tại Hà Nội ngày 26 tháng 11 năm 2015, có hiệu lực kể từ ngày 26 tháng 11 năm 2015.

Bộ Ngoại giao trân trọng gửi Bản sao Công hàm theo quy định tại Điều 68 của Luật nêu trên./.

TL. BỘ TRƯỞNG
KT. VỤ TRƯỞNG
VỤ LUẬT PHÁP VÀ ĐIỀU ƯỚC QUỐC TẾ
PHÓ VỤ TRƯỞNG

Nguyễn Văn Ngự

EMBASSY OF JAPAN
HA NOI

Ha Noi, 26th November, 2015

Sir,

I have the honour to refer to the Agreement between the Government of Japan 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 signed at Hanoi on the twenty-fourth day of October 1995 (hereinafter referred to as "the Agreement") and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

With reference to paragraph 4 of Article 11 of the Agreement, it is understood that the Nippon Export and Investment Insurance shall be regarded as a financial institution referred to in paragraph 4(b)(v) of Article 11 of the Agreement.

I have further the honour to propose that the present Note and your Note in reply confirming on behalf of the Government of the Socialist Republic of Viet Nam the foregoing understanding shall constitute an agreement between the two Governments, which shall enter into force on the date of your Note in reply and shall be applicable for amounts taxable on or after that date.

I avail myself of this opportunity to extend to you the assurance of my high consideration.

深田博史

Hiroshi Fukada
Ambassador Extraordinary
and Plenipotentiary of Japan
to the Socialist Republic of Viet Nam

Mr. Do Hoang Anh Tuan
Deputy Minister of Finance
of the Socialist Republic of Viet Nam

MINISTRY OF FINANCE

Ha Noi, 26th November 2015

Excellency,

I have the honour to acknowledge the receipt of Your Excellency's Note of today's date which reads as follows:

"I have the honour to refer to the Agreement between the Government of Japan 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 signed at Hanoi on the twenty-fourth day of October 1995 (hereinafter referred to as "the Agreement") and to confirm, on behalf of the Government of Japan, the following understanding reached between the two Governments:

With reference to paragraph 4 of Article 11 of the Agreement, it is understood that the Nippon Export and Investment Insurance shall be regarded as a financial institution referred to in paragraph 4 (b) (v) of Article 11 of the Agreement.

I have further the honour to propose that the present Note and your Note in reply confirming on behalf of the Government of the Socialist Republic of Viet Nam the foregoing understanding shall constitute an agreement between the two Governments, which shall enter into force on the date of your Note in reply and shall be applicable for amounts taxable on or after that date."

The foregoing understanding being acceptable to the Government of the Socialist Republic of Viet Nam, I have further the honour to confirm that Your Excellency's Note and this Note in reply shall constitute an agreement between the two Governments, which shall enter into force on the date of this Note in reply and shall be applicable for amounts taxable on or after that date.

I avail myself of this opportunity to extend to Your Excellency the assurance of my highest consideration.

Do Hoang Anh Tuan
Deputy Minister of Finance
of the Socialist Republic of Viet Nam

His Excellency
Mr. Hiroshi Fukada
Ambassador Extraordinary
and Plenipotentiary of Japan
to the Socialist Republic of Viet Nam