

**Press Release**

**HK, Vietnam protocol to tax treaty in force**

Monday, February 23, 2015

The second protocol to the agreement between Hong Kong and Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income has entered into force, a government spokesman said today (February 23).

The second protocol was signed in January last year. It came into force on January 8, 2015, after completion of ratification procedures on both sides and shall have effect in respect of Hong Kong tax for any year of assessment beginning on or after April 1, 2016.

Ends