



Vietnam Tax Guide: Domestic Fiscal System and International Treaties

Lorenzo Riccardi

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Vietnam is one of the main developing countries experiencing rapid growth in East Asia. As part of ASEAN and strategically located near China and the Mekong region, Vietnam is considered a leading market between Asian and South Asian countries. Its fiscal system has recently been reformed in order to better align rules with the country's economic development. Vietnam grants tax incentives and fiscal holidays to foreign investors and has concluded a significant number of double taxation treaties with other nations. This book describes in detail Vietnam's complex tax system and policies, as well as major bilateral treaties in which Vietnam has entered into using country-by-country analysis. ?

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