

# Multilateral Convention (MLI) – Singapore Publishes Details of Amendments to Singapore-Vietnam Treaty

28 August 2023

Report from IBFD Tax Treaties Unit

On 25 August 2023, the government of Singapore published a [document](#), containing details of the amendments made to the [Singapore - Vietnam Income Tax Treaty \(1994\)](#), as amended by the 2012 protocol, by the MLI.

Singapore and Vietnam deposited their instrument of ratification of the MLI on, respectively, 21 December 2018 and 23 May 2023. The MLI therefore entered into force for Singapore on 1 April 2019 and will enter into force for Vietnam on 1 September 2023.

Singapore deposited a notification subsequent to ratification on 11 August 2021 (see [Multilateral Instrument \(MLI\) – Singapore Deposits Notification Subsequent to Ratification \(12 August 2021\)](#)).

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Singapore - Vietnam Income Tax Treaty \(1994\)](#), as amended by the 2012 protocol, as follows:

- (a) with respect to taxes withheld at source, for amounts paid, deemed paid or liable to be paid (whichever is the earliest), on or after 1 January 2024; and
- (b) with respect to taxes other than those withheld at source, where the income is derived or received in a basis period beginning on or after 1 March 2024.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.