



International Tax Services





Overview

To succeed in globalised markets, multinational businesses must stay abreast of tax, legislative and regulatory developments around the world. At the same time, challenges such as new business models, liquidity concerns and evolving information technologies are making the efficient management of global business more complex than ever.

Tax departments need to be agile, aware of both internal and external developments, and able to deal with competing goals and interests on a global scale. In today's dynamic environment, achieving a competitive worldwide effective tax rate means aligning global tax strategies with corporate strategy, planning and operations.

Our International Tax Services (ITS) include a range of solutions designed to reduce direct and indirect tax costs through the use of efficient structuring techniques and trading arrangements.

Outbound services

If you're a Thai-based multinational corporation (MNC), you face the complexities of different tax jurisdictions as you expand globally. To remain competitive, you must examine the tax implications of your business strategy in each jurisdiction where you currently conduct, or plan to conduct, business.

Our ITS professionals have a wealth of experience in helping companies like yours address their cross-border needs. We advise on all aspects of international taxation to help MNCs achieve their business goals in a tax-efficient manner, locally and globally. We can advise on:

- Tax-efficient holding company locations
- Cross-border financing and treasury solutions
- Income tax treaties, profit repatriation, loss utilisation
- Inbound and outbound structuring
- Managing intellectual property and intangible assets
- Tax-efficient supply chain and shared services.

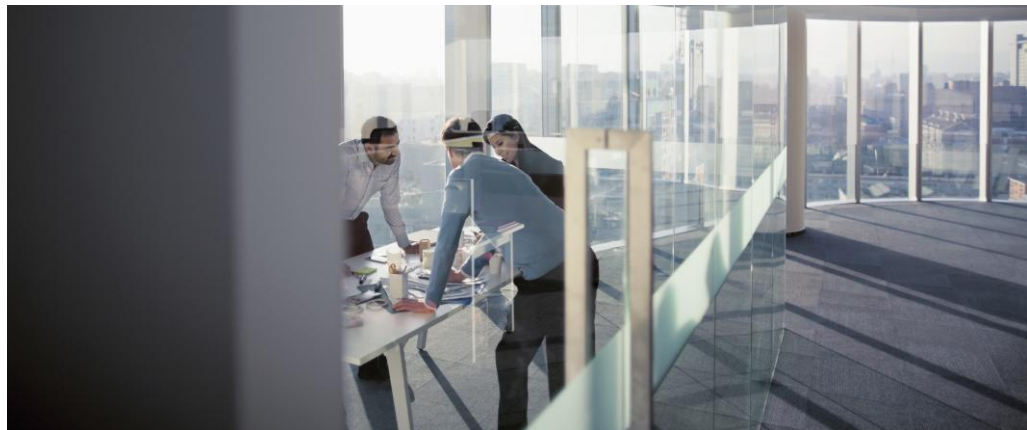
Inbound services

Today's economic environment presents a number of challenges and opportunities for foreign-based MNCs with investments in Thailand or for those considering Thai investments.

The interaction between Thai and foreign tax regimes often provides opportunities for foreign-based MNCs to reduce taxes on a worldwide basis, resulting in permanent cash savings.

We offer a variety of strategies to help foreign MNCs meet their business needs while maintaining a competitive effective tax rate. These may include repatriating cash or redeploying funds in a tax-efficient manner, reducing tax costs on investment exit, establishing an effective tax structure for acquisition opportunities, and refinancing debt efficiently.

Our approach exploits tax opportunities while identifying and managing any adverse tax outcomes effectively. These strategies allow the Thai business of a foreign MNC to play its part in implementing a globally effective and integrated approach to tax planning for the group. Our tax structuring integrates the desired tax outcomes seamlessly into your business objectives and operations.



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Business integration

In Thailand, business integration methods such as entire business transfers, mergers, and amalgamations are strategic approaches your company can use to enhance its market presence and operational efficiencies.

These integration methods are governed by specific legal and regulatory frameworks which can have various tax outcomes. There may be tax-saving opportunities available depending on the method adopted. However, companies engaging in these activities must navigate complex tax implications and practical considerations.

Understanding the intricacies of Thailand's tax laws is crucial if you're considering business integration. We can advise on:

- Tax-saving opportunities
- Impact on tax attributes
- Comparing and forecasting of different integration methods
- Tax and legal implementation assistance.

Value chain transformation

Value chain transformation is a unique value proposition. We bring together consulting expertise in areas like supply chain management, shared services, and human resources with tax expertise in transfer pricing, commissionaire and agency structures, and VAT and customs duties, to create an integrated best practice model.

We can help you:

- Align tax/fiscal and operational models
- Attain sustainable structural tax improvements, increase shareholder value and manage cash flow
- Achieve a rationalised manufacturing capacity and improved physical distribution network
- Establish potential synergies within your supply chain and operating structure
- Align profits with restructured business processes
- Achieve flexibility to accommodate future business changes.



At PwC, we help clients build trust and reinvent so they can turn complexity into competitive advantage. We're a tech-forward, people-empowered network with more than 364,000 people in 136 countries. Across audit and assurance, tax and legal, deals and consulting we help build, accelerate and sustain momentum.

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