

***Helping you  
manage your  
transfer pricing  
risks***

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*PwC Vietnam*



## Transfer pricing in Vietnam

In an ever-changing global economy, transfer pricing has emerged as a key tax issue for multinational companies.

Vietnam has seen an influx of foreign investment as the economy continues to experience rapid growth driven by the burgeoning manufacturing and service sectors. Managing transfer pricing risk remains critical in the current environment.

The Vietnamese transfer pricing rules are broad based and impose compliance and documentation requirements on taxpayers. The Vietnamese authorities have continued to stress their focus on transfer pricing - organisations need to understand the impact of the Vietnamese transfer pricing rules on their risk profile along with their local compliance requirements and reporting obligations.

Taxpayers are currently facing regular investigations from the regulator as transfer pricing is a key focus area of the Government's risk review and audits program. Cooperative compliance measures are also being developed. Traditional approaches are no longer adequate - increasingly proactive management of your transfer pricing governance is vital.

## How PwC can help you

PwC's dedicated transfer pricing team – strategically located in both Ho Chi Minh City and Hanoi – assists inbound multinationals and Vietnamese conglomerates in managing their transfer pricing compliance obligations, managing their transfer pricing risks and realising opportunities.

Numerous multinationals are relying on us to guide them through the complexities of transfer pricing issues in Vietnam, and our team will work with you to ensure your organisation's compliance requirements are met and your fiscal risk managed.

Our team is able to draw upon the PwC global network to offer you access to specialist knowledge and leading edge tools and solutions relevant to your business.

## Our services

### Transfer pricing compliance

We can assist in the preparation or review of the annual transfer pricing disclosure form to ensure timely compliance, completeness of disclosures and consistency with pricing policies and documentary evidence.

### Transfer pricing document management

With our extensive experience in documentation services – functional analyses, benchmarking, audit defence files, commercial justification papers and global documentation – appropriate documentary support can be generated to help your organisation maintain contemporaneous documentation in line with the Vietnamese regulations.

### Transfer pricing 'health check'

We can review and evaluate your current transfer pricing position and provide practical recommendations to manage risks and realise opportunities. We can also conduct this as part of a broader Corporate Income Tax 'health-check' service.

### Transfer pricing audit defence

Our transfer pricing team works closely with our specialist Government Liaison team to bring our vast experience and tools to assist organisations in effectively and efficiently managing any transfer pricing audit or dispute. We are also able to help position you to reduce the risk of an audit through proactive steps.

### Transfer pricing strategy development

We can assist in developing transfer pricing strategies and pricing policies that are harmonized with your operating model and business plans, including developing transfer pricing policies as part of a business restructure or new expansion.

### Advance Pricing Arrangements (APAs)

We are assisting clients in piloting the APA program and have unrivalled experience in engaging with the Vietnamese authorities. We can assist with applications for unilateral / bilateral APAs and facilitate negotiations to obtain an APA in Vietnam.

**PwC has a global network of 200 partners and 2,500 dedicated transfer pricing professionals in over 80 countries**

**We are the No.1 transfer pricing advisor globally**

The 2013 TNS Global Tax Monitor



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### Tax Insights from Transfer Pricing

Keep you up to date on the impact of major transfer pricing, tax, and related developments within hours of news breaking. Subscribe to receive via emails at: <http://www.pwc.com/gx/en/services/tax/newsletters/transfer-pricing-knowledge-network.html>