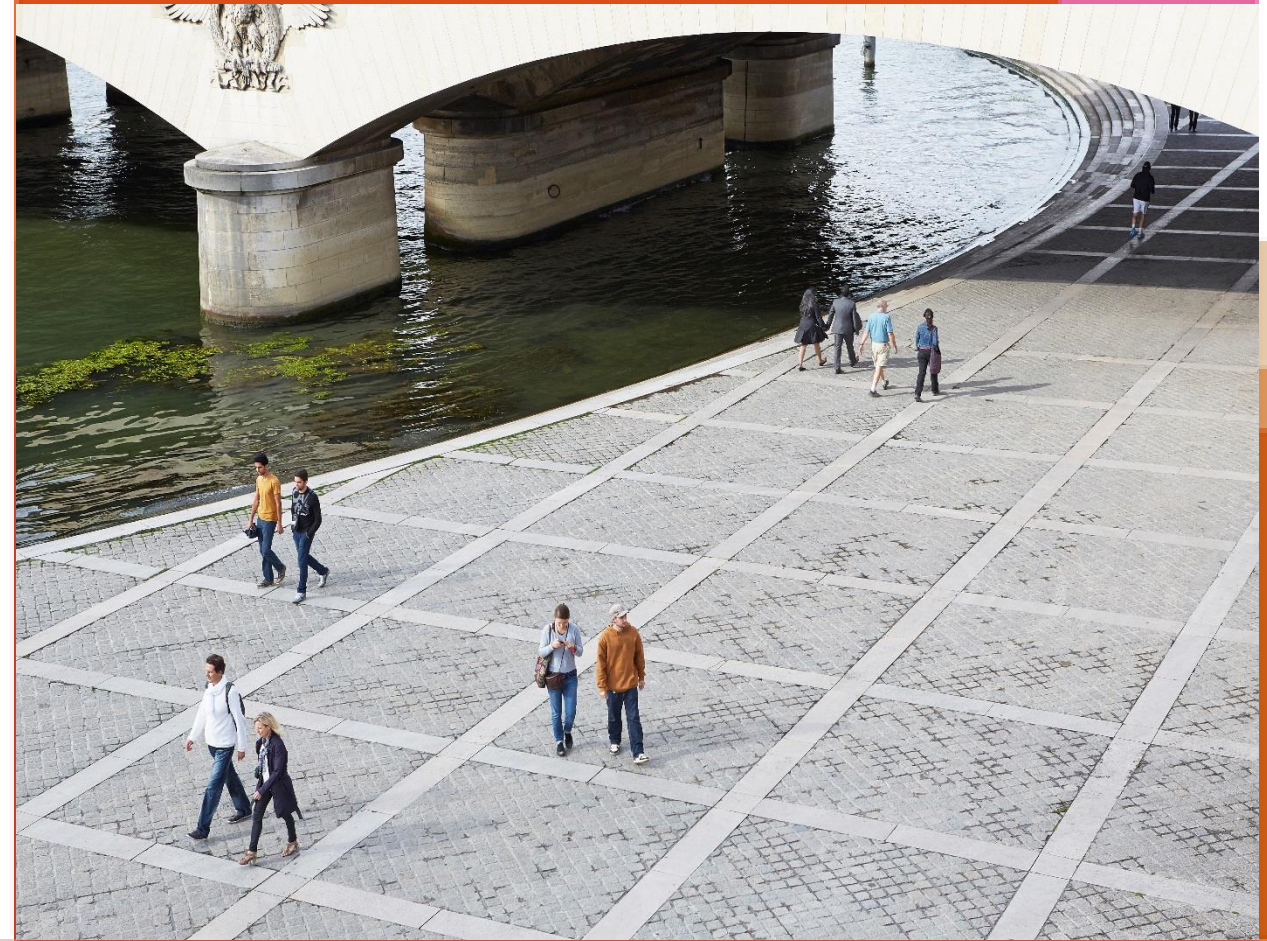


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# PwC Tax Services



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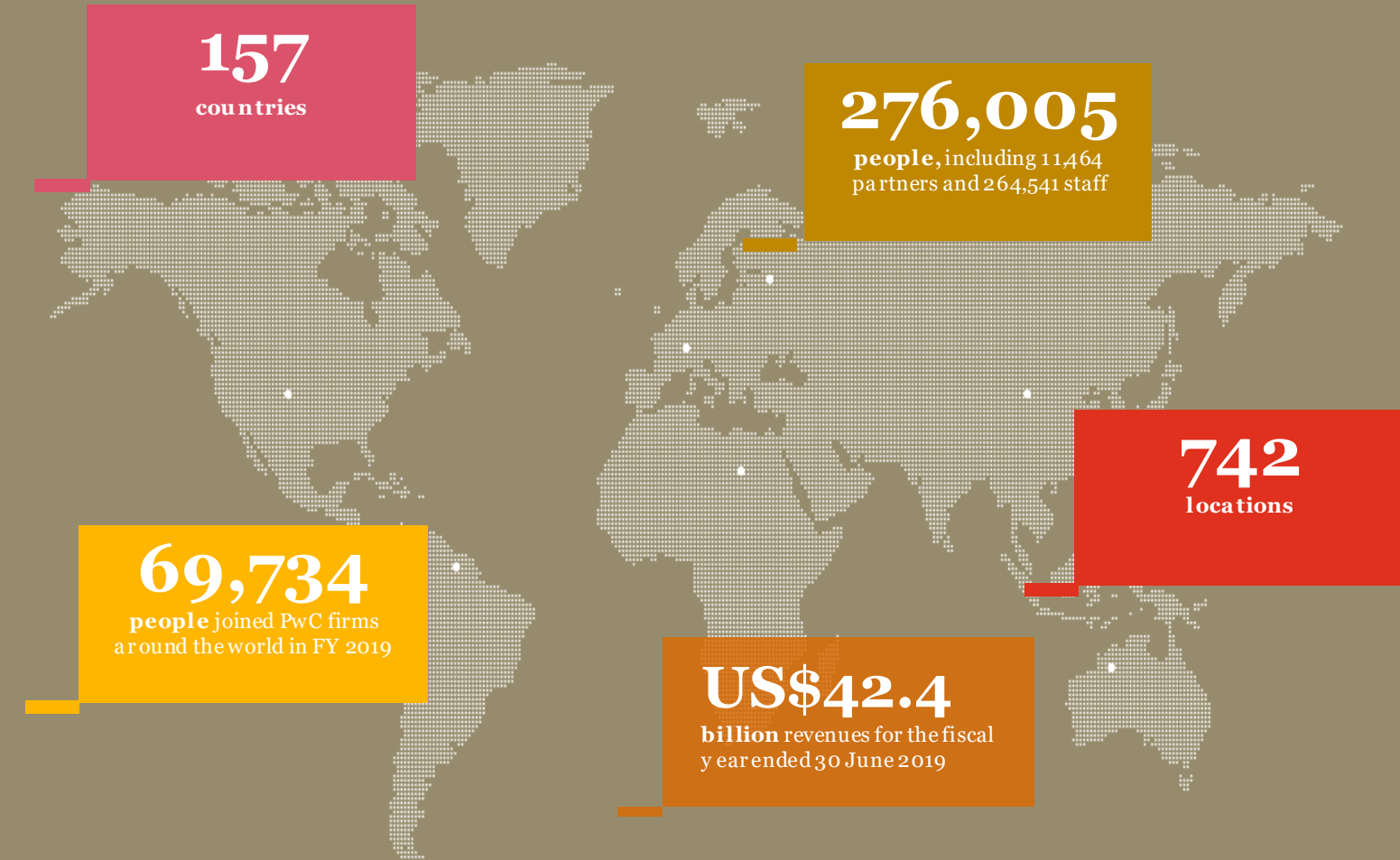


# PwC's Global Tax Practice

The Tax practice of PwC is a global network of accounting and tax professionals who provide industry knowledge and deliver value-added tax consulting and compliance services in key locations around the world. To keep pace with the changing international marketplace, we continuously work to strengthen the framework of this network to deliver seamless, first-class service anywhere. We have a common global strategy for providing tax consulting and compliance services, built around an industry focus, which is combined with functional tax specialties.

As a result, our tax practice is one cohesive organization, consistently ranking as a global market leader. Our specialists work closely together to serve our clients. In Vietnam, we have approximately 160 tax professionals with in-depth experience in the full range of tax specialty areas. Globally, our tax practice is led by more than 2,500 tax partners and has over 31,000 tax professionals.

## PwC's Global Network







**Our team of both local and foreign experts have extensive Vietnamese and international tax experience**

# PwC Tax Services in Vietnam

PwC Vietnam is a leading provider of tax services in Vietnam. The PwC Vietnam tax team has approximately 160 Vietnamese and expatriate professionals operating from two major cities in Vietnam: Hanoi and Ho Chi Minh City.

Our people have extensive Vietnamese and international tax experience. As a result, we are able to provide our clients with sound and practical tax advice, taking into account Vietnamese regulation and practice. We are also able to keep our clients abreast of the latest developments in Vietnamese tax regulations and advise on the most effective way to structure their operations in Vietnam.

## Our tax services include:

Corporate Tax

Transfer Pricing

Personal Tax & International Assignment Services

Government Liaison,  
Tax Risk Management and Dispute Resolution

Customs Services

Merger & Acquisition (“M&A”) Tax Services



# PwC Tax Services in Vietnam

## Corporate Tax

We provide consulting and compliance services in relation to all areas of tax. Our services include:

- **Tax compliance services including preparation and/or review of tax returns**

We can assist in the preparation and/or review of an enterprise's tax returns to ensure significant tax issues have been identified and compliance obligations are met.

- **Tax healthcheck**

We can review the status of compliance and provide recommendations on ways to mitigate potential tax risks.

- **Tax audit assistance**

We can assist during tax audits by providing technical support and direct communication with tax officers.

- **Tax consulting**

We can provide advice in regard to various arrangements, transactions or issues that may arise.

- **Tax retainer services**

These services can cover oral advice at meetings, telephone calls or written advice. We also provide tax updates to keep you informed in this rapidly changing tax environment. The arrangement can be tailored to your needs with a negotiated fixed monthly fee.

- **VAT**

## Transfer Pricing

There is increasing focus on this area now in Vietnam. Our team specializes in assisting companies with the following transfer pricing services:

- **Transfer pricing documentation**

We can develop local or global transfer pricing documentation and defence files consistent with your needs.

- **Preparation and/or review of related party transaction disclosure form**

We can assist in the preparation or review of the annual statutory disclosure form to ensure completeness and consistency.

- **Transfer pricing risks and opportunities review**

We can evaluate your transfer pricing position and provide practical recommendations to mitigate risks and explore opportunities.

- **Transfer pricing strategy development/planning**

We can assist in developing transfer pricing strategies that support changes or conversion of your business operation and realization of its long-term objectives.

- **Transfer pricing audit defence**


We can assist in defending transactions under audit review with effective strategies, reduce the burden of document preparation and shorten the audit period through the satisfactory resolution of issues.

- **Advance Pricing Arrangement (“APA”) / Mutual Agreement Procedure**

We can facilitate negotiations with competent authorities and assist in obtaining approval of APA's and in the resolution of disputes by identifying technical and factual issues, analysing findings and preparing presentations.

We were awarded the ‘Certificate of Merit’ for ‘Achievements in Building and Developing the Tax Consulting Service Market in Vietnam’ by the Vietnam government in 2013





Our practice provides clients with a clear understanding of the issues and regulations that affect their businesses. We offer a wide range of solutions to address specific needs

## International Assignment Services

We provide a complete range of services for organizations employing staff across international boundaries. These include:

- **Personal Income Tax (“PIT”) services**  
We offer comprehensive solutions that help to maximize business value. We provide PIT compliance services including preparation and filing of monthly and annual PIT declarations, PIT code registration, etc. We also provide PIT advisory services such as tax efficient remuneration structuring and advice on cross border mobility issues.
- **Payroll outsourcing**  
We can provide monthly payroll calculations with details of deductions and net salary payment arrangements. We can also prepare monthly pay slips and reporting.
- **Immigration services**  
We can assist companies and individuals with immigration compliance including visas and work permits.
- **Other payroll related services**  
Assistance provided to companies operating or setting up their own payroll function. We can perform a risk assessment of systems including reviewing the accuracy and compliance of statutory payroll deductions. We can also assist in managing and monitoring employee leave.

## Government Liaison, Tax Risk Management and Dispute Resolution

A good working relationship with Vietnam’s decision-makers is imperative to successfully doing business in Vietnam. PwC Vietnam has a specialist Government liaison team with representation in Hanoi and Ho Chi Minh City.

- **Government liaison**  
Advice to companies on the frequently changing regulations through regular dialogue with authorities. We can also assist in obtaining clarification with the tax authorities and strategising the approach required.
- **Double Tax Agreement (“DTA”) claim assistance**  
We can assist in preparing DTA notification or exemption dossiers and following up with the tax authorities to deal with any inquiries raised.
- **Task risk management, analysis and disclosure**  
Analysis of your various tax positions to help you develop sound policies and practices; including appropriate documentation and disclosure.
- **Tax dispute resolution alternatives**  
We can work with you to implement practices that can provide defensible models against audits and disputes; reduce or eliminate prolonged disputes or the likelihood of costly litigation.



## Customs Services

Our Customs and International Trade Advisory Services are provided by a specialized team of experienced trade and customs professionals who have assisted many clients throughout the region to manage import/export risk, reduce costs and increase efficiency. We can assist with the following services:

- **Optimising import duty savings under available Free Trade Agreements (“FTA”)**  
We can advise on how to take advantage of FTA benefits when sourcing from and selling overseas.
- **Customs valuation planning**  
We can assist in legitimately lowering the landed costs in Vietnam by unbundling certain non-dutiable costs from the import value of imported goods.
- **Tariff engineering**  
We can assist in determining smart and compliant tariff classification of products and where appropriate reducing import duty rates.
- **Optimising duty exempt and duty reduction facilities**  
We can assist in identifying the appropriate facility and assist in the application process.
- **Establishing efficient import/export trading structures**  
We can assist in approaching and reaching agreement with the tax and customs authorities on changes in prices resulting from import/export trading structures.

- **Customs audit and investigation support**

We can assist and provide support in managing audits and investigations conducted by Vietnam Customs.

- **Customs compliance reviews**

We can assist in identifying potential risks and determine the company’s compliance with customs regulations.

- **In-house customs and trade training and awareness**

We can provide customs and trade training to companies so as to increase awareness of typical issues, risks and saving opportunities.

## Merger & Acquisition (“M&A”) Tax services

Together with our colleagues in our deals advisory and legal divisions, we can support mergers and acquisitions by providing comprehensive due diligence services and related transactional support on tax issues.

Our services include:

- Buy-side and sell-side tax due diligence
- Vendor assistance
- Advice on acquisitions
- Pre-transaction structuring
- Post deal integration
- Advice on disposals
- Initial public offering/going public
- Going private

“Legal and Tax Advisory Firm 2013”

Acquisition International



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