



Helping you manage your transfer pricing risks





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, as well as their local compliance requirements and reporting obligations.

Taxpayers are currently facing regular investigations, as transfer pricing is a focus area of the tax authority's risk review and audit program. 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 rely on us to guide them through the complexities of transfer pricing issues in Vietnam. Our team will work with you to ensure your organisation's compliance requirements are met and your transfer pricing risk is managed.

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

**PwC has
a global
network**

86%

of Fortune Global 500
are clients

149

countries

370,000+

people

US\$ 55.4b

was PwC's gross revenue
or the year ending 30 June 2024



Our services

1 Transfer Pricing Documentation Compliance

We can assist in the preparation or review of your annual transfer pricing disclosure forms, local file, and master file to ensure timely compliance, completeness of disclosures, and consistency with pricing policies and documentary evidence. We can also assist you with country-by-country report notifications and submission.

2 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.

3 Transfer Pricing Audit Defence and Dispute Resolution

Our transfer pricing team works closely with our specialist Government Liaison team to bring our extensive experience and tools in assisting organisations with effectively and efficiently managing any transfer pricing audits or disputes. We can also help you reduce the risk of an audit through proactive measures.

4 Transfer Pricing Strategy Development

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

5 Advance Pricing Arrangements (APAs)

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



Our team of specialists in Vietnam

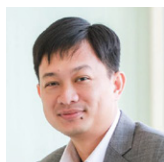
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Tax Insights from Transfer Pricing

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