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# Deloitte.

## Tax & Legal

Aligning our talent, technology and ideas to help you succeed



**DELOITTE  
VIETNAM**

Making an impact since 1991



With the aim of being a one-stop tax advisor providing practical solutions throughout your investment journey and lifecycle in Vietnam, Deloitte commits to the integration of technical and industry expertise, innovative ideas and a global network of talents, in delivering services of the highest-quality to our clients:

## 1. Market Entry

*Entering a new market provides many opportunities for investors, but may open the door to potential risks. Our "Market entry" solution package provides dedicated professional support to foreign investors exploring opportunities, mitigating risks and smoothly accommodating their presence in Vietnam.*

### Investment Advisory

To advise on Vietnam tax implications, available incentives and investment procedure from pre- and post-investment decision up to official operation.

### Licensing

To assist you during the process of obtaining the necessary business license and certificate for operation in Vietnam.

## 2. Operational Excellence

*Enhancing compliance with various tax laws in Vietnam, both direct and indirect tax, as well as exploring tax saving opportunities during your daily business is the mission.*

### Direct & Indirect Tax Compliance

To help you identify the risks that could cause tax exposure and initiate tailored and business oriented solutions for tax compliance purposes.

### Global Employer Services

In response to global mobility of workforce, our seamless network of professionals will help you to comply with local immigration and personal income tax requirements.

### Tax Incentive Screening & Planning

This service aims to help you be aware of and obtain the optimal tax incentive scheme available for your Vietnam investment.

### Tax Retainer

Allows you to regularly contact our experts via phone, email, meeting to discuss your tax and business concerns during daily operations within a budgeted time and fee.

## 3. Structuring & Transformation

*To adapt with market challenges, streamline business processes, or simply, reduce effective tax rates, company or corporate restructuring could bring certain tax benefits and synergies.*

### M&A

From planning to execution and Post Merger Integration (PMI), our experience and fluency in tackling difficulties during M&A process shall be your advantage in handling M&A in Vietnam.

### Transaction Advisory

Upon entering a transaction, comprehensive analysis on tax implications should be undertaken to mitigate potential risks in the future.

### Tax Due Diligence

To help identify potential tax liabilities of the target and advise mitigation for both the buy-side and sell-side.

### International Tax

To advise and assist the group's cross-border compliance in relation to multinational company's arrangement with reference to Major Policy Reform (OECD development, etc.), BEPS implementation and unilateral measures.

## 4. Market Exit

*Eventually, when the investment is mature enough, you might consider to exit the market by either transferring the investment project, capital, repatriating the profit or liquidating the operation in Vietnam, we are able to help you in facilitating the processes.*

### Liquidation Advisory

To advise on a strategic plan and how to implement the company's dissolution to optimize costs and comply with Vietnamese laws.

### Profit Repatriation Compliance

To help evaluate the conditions required by Vietnam regulations, as well as facilitating the administration procedures.

In addition to the services designated specifically for each investment phase, we also offer our extensive support with the following services regarding transfer pricing, international trade and domestic controversy during all investment phases:

### Transfer Pricing

As a result of globalization in business operations intra-group transactions of multi-national enterprises, are under increasing scrutiny by the Vietnam Tax authority. Our Transfer Pricing team in Vietnam, is part of a global network of subject matter experts, having deep technical knowledge, and multi-industry experience. Our Transfer Pricing team is committed to delivering the full range of Transfer Pricing lifecycle services, including: Plan, Streamline, Manage and Resolve.

### Trade Operation

Our specialist team has in-depth knowledge of customs and trade regulations, with a proven track record in providing sound and practical solutions, on how the complex rules can be applied in practice. Our subject matter expertise is extensive, and includes:

- Global trade planning to optimize supply chains to be duty efficient
- Customs valuation, Tariff Classification, and Origin (including FTA compliance analysis)
- Trade compliance; Post-Clearance Customs Audit (PCA) assistance; solutions to manage customs compliance
- Dispute Resolution and controversy support including appeals and refund claims; and Import/Export controls

### Tax Controversy

With former government officials having in-depth understanding and strong experience of working with various authorities, our Tax Controversy team has been built to differentiate us, to provide a thorough cross-functional perspective and is key to acclaimed success and client's satisfaction. Our Tax Controversy team is able to effectively assist clients any of the phases of prevention, management and settlement to handle tax/customs controversial issues in audit assistance; tax petition/appeal; tax refund; policies revision etc.