

INTERNATIONAL TAX PLANNING

It's an undisputed fact that globalization has led the change in trends and diversity of options while doing business. At Grant Thornton Vietnam, we understand those trends as well as the potential impacts and risks of international taxation while expanding your business globally. Having said that, our International Tax practices are developed, which aims to establish the most efficient international tax strategies among multi-national entities. We strive to maximize your tax benefits while minimizing any tax risks associated with your business on a global scale and assist you in planning your legal structure, repatriation planning, and exit strategies. Our expertise comes from not only our extensive local knowledge but also leveraging the available resources from our network of member firms around the world. Ultimately, we plan the route for your global growth, as precise as possible.

APPROACH & SERVICES

YOUR BUSINESS

How to avoid international tax issues on cross-border transactions

Optimize international tax benefits

Appeal for unfavorable treatment

GRANT THORNTON'S SOLUTIONS

Service 1

REVIEW OF CONTRACTS INCLUDING ROSS-BORDER TRANSACTIONS & ADVICE ON TAX IMPLICATIONS

- Provide an overview of Foreign Contractor Tax legislation governing the transaction
- Analyze both domestic legislation and the available tax treaties
- Recommendation for tax planning to achieve tax efficiency and mitigate tax risks

Service 2

ANALYSIS OF PERMANENT ESTABLISHMENT ("PE") ISSUES

- Comment on the PE risks that the offshore entity may have through the nature of works handled by a Vietnamese entity/ individual
- Comment on tax implications in the event that the Vietnamese entity/ individual being considered as a PE of the offshore entity
- Recommendations to mitigate the PE risk

Service 3

PREPARATION OF THE AVOIDANCE OF DOUBLE TAXATION AGREEMENT ("DTA") APPLICATION

- Review the transaction
- Analyze both domestic legislation and the available tax treaties
- Prepare all required documentation
- Review and ensure that DTA dossier and documentation comply with the prevailing regulations

Service 4

TAX PETITION

- Draft/ submit petition letter
- Follow up to have meetings with authority
- Assist in explanation of issues with supportive arguments to seek a favourable treatment

TIMELINE

2 weeks

2 weeks

3 weeks

3-8 weeks

DELIVERABLE

A written report covering analysis and recommendations

A written report covering analysis and recommendations

A package dossier required for DTA application

The official reply to the authority

SERVICE ENGAGEMENT TEAM



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