

# CROSS-BORDER MANAGEMENT & SERVICE FEES



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# OPTIMIZING CROSS-BORDER MANAGEMENT AND SERVICE FEES

## Bullet Points

- ↪ Which types of management fees will tax authorities accept?
- ↪ 10 Types of Tax Efficient Service Fees
- ↪ How should you justify and document the price of services supplied by the head office?
- ↪ Tax exemptions and reductions under Vietnam's DTAs: how to obtain in practice?
- ↪ Which services paid to overseas are (since 2009) free of all Vietnam tax?
- ↪ Resolving audit problems about service fee deductions: experiences from experts
- ↪ Which tax treaty benefits apply to royalties and leasing payments?
- ↪ VAT on export of services: how to apply the new rules in practice?
- ↪ GDT practices on head office expenses



As Vietnam becomes ever more integrated into the global economy an increasing number of multinational entities are opting to take advantage of the country's dynamic and vibrant business environment and establish subsidiary companies in Vietnam. However, although potentially highly rewarding, in practice such arrangements bring with them a plethora of difficult and complex issues, including those relating to cross-border management and service fees.

As a result, remaining fully tax-compliant is considerably more complicated in practice than the unsuspecting investor may appreciate, and an incorrect understanding may result in penalties, interests or in overpaying taxes that are actually not even due. It is of the utmost importance that the marketing and technical staff of any subsidiary company or branch office operating in Vietnam understand how to properly justify and document the price of services supplied by their head office.

Indeed, which types of management fees and other payments will tax authorities accept? Which are the most tax-efficient service fees? The introduction of a cross-border element presents an entirely new layer of rules and potential problems, but as well as avoiding common challenges by the tax authorities, it is equally important to recognize and understand the potential benefits from domestic and treaty-based exemptions and deductions.

This course will provide you with an invaluable insight into the application of taxes such as VAT, Corporate Income Tax (CIT) and the Foreign Contractor Tax (FCT) to outward payments for management and service fees. You will learn how to resolve common auditing problems and benefit from the practical experience of prominent experts, giving you that all-important edge over your competitors.

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