

# Taxation

***Recommended:*** Vision & Associates is recommended.

***Asialaw Profiles 2016/2017***

***Tier 3:*** “Vision & Associates recently advised a client on the tax consequences of transferring shares of its subsidiary and assisted another client with import duties in Vietnam.” “Dang Trong Hieu and Le Tuan Anh are the key contacts in the practice.”

***Asia Pacific Legal 500 2016/2017***

***Tier 3:*** “The practice consists of seven partners and nearly 20 professionals who have commercial experience and comprehensive knowledge of tax issues. The team provides all manner of tax services including corporate income tax, capital gains tax, VAT, foreign contractor tax, import and export tax and personal income tax. The team also has a good relationship with the tax authorities. [...]”.  
“Le Quynh Anh leads Vision & Associates’s legal practice, which covers taxation.”

***World Tax Review 2016/2017***

***With business thinking in legal practice, we can provide clients with a possibly clear and simple understanding of what the laws say and imply to ensure that they can have the best taxation incentives and treatments they are legally entitled.***

## **Our Team**

Our team is distinguished by lawyers who combine commercial experience with a comprehensive knowledge of tax law. Our team comprises a mix of experts who have joint business knowledge and legal qualifications, and maintaining a good and close contact with government taxation-related agencies. Above all, our team is known to be one of the most recommended choices in the area in Vietnam.

## Our services

Our team is deeply engaged in key tax issues. We have been involved successfully in a number of cases where better taxation incentives have been granted to clients' new investment projects in Vietnam, and several assignments in obtaining clarification of taxation incentives scheme (i.e. Incentive tax rates, tax holidays and reduction) or confirmation from the government taxation agencies. As you would expect, our services cover:

- Corporate income tax;
- Capital gains tax;
- Value-added tax;
- Foreign contractor tax;
- Import-export tax; and
- Personal income tax.

## Our Clients

Our clients in this area include Obayashi Vietnam, Readymix Concrete Vietnam, Chevron Vietnam, BP Petco Vietnam, EGS Hong Kong, ISC Hong Kong, etc.

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# Technical Assistance Projects

**Recommended:** Vision & Associates is recommended.

***Asialaw Profiles 2016/2017***

“Vision & Associates is strong independent Vietnamese firm that sits at the top of the legal market. It has worked on large transport, energy and telecommunication project developments.”

***International Finance Law Review 1000 2016/2017***

*It is a common consensus that technical assistance plays its important role in Vietnam in the recent years, which help the country improve the design and implementation of economic policies, including by strengthening capacity and skills in institutions such as State owned enterprise reform committee, investment and planning ministry, justice ministry, finance ministry, central bank, other government agencies and even corporate entities in some specific sectors. Recognizing the need of translating the international expertise and knowledge into practice of Vietnam, Vision & Associates have prepared the resources that are capable of handling the said tasks, in the manner that can work in the context of Vietnam. We are proud of the best and most-well-known team in Vietnam with an intensive engagement in a large number of technical assistance projects, in various sectors, by different donor organizations in Vietnam.*

## **Our Team**

We have a team of lawyers and business consultants with not only good legal backgrounds and skills but having also business mind and strong ties to the sector. We have involved also in a large number of technical assistance projects, in various sectors, by different donor organizations in Vietnam. We have a good understanding of the international concepts and know how to translate them into practice of Vietnam and make them be workable in the specific context of Vietnam.

## **Our Services**

Together with multi-national consulting firms, we offer a wide range of services in the following areas:

- Capacity building for the Government agencies (including the NSCERD, MPI, MoJ, SBV, MoF, SSC, HOSE);
- SOE reform, development, equitization, and transformation under holding company model;
- Public private partnerships (PPP) in infrastructure

- (including port, transportation, waters, power);
- Capital market acceleration (including the securities-backed bond offering, securities market surveillance, supervision, stock transaction system, SOE equitization link to listings);
  - Local infrastructure investment fund models; and
  - Business sector program support initiatives (with the main focus on private sector).

## Our Clients

Our clients in this field include major active players in Vietnam such as the WB, ADB, DANIDA, DFID, GTZ, SIDA, USTDA, AusAid, JBIC, etc...

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# Corporate Administration Services

**Recommended:** Vision & Associates is recommended.

***Asialaw Profiles 2016/2017***

**Band 3:** “Busy on M&A mandates across a range of industry sectors and additionally advises on business restructuring and corporate governance. Especially active working with asset managers and investment funds with targets in Vietnam.”  
“Luu Tien Ngoc [*Band 3*] has been involved in the corporate law sphere for more than two decades. His broad expertise spans FDI, private equity, insurance and TMT. He remains active in advising key clients on sale and purchase arrangements”

***Chambers Asia 2016/2017***

“Vision & Associates has strong government ties in providing legal advisory services to government agencies such as Ministry of Finance (MoF), State Securities Committee, and Vietnam Securities Depository. The firm has been stable enough to keep its business in the midst of a difficult year due to economic and geopolitical factors. [...]. Vision and Associates (V&A) is among the few law firms in Vietnam that provide advisory services to the relevant government agencies such as the Ministry of Finance (MoF), State Securities Committee, and Vietnam Securities Depository. [...]”

***International Finance Law Review 1000 2016/2017***

***We understand the challenges of conducting business in today's complex corporate world and can help you manage the risks and resolve problems quickly and cost effectively. Our service covers all essential aspects of corporate, regulatory and compliance issues that affect clients during their course of doing investment and business in Vietnam.***

## **Our Team**

We have a team of business consultants who have not only good legal backgrounds and skills but having also business mind and strong ties to the sector, serving a large number of corporate clients in all segments of their business operations. We have a good understanding of the issues clients face in their business and we have the expertise and resources to help them resolve those.

## **Our Services**

Our substantial experience of working on various corporate issues enables us to make a valuable contribution thereto right from the start. We offer our services to not only domestic but also international corporate clients in and to Vietnam, covering all segments of their business operations, including:

- Statutory post-licensing works (including applying for the corporate seal, tax code, import-export code, etc.);
- Legal compliance, reporting and disclosures (including representing for client before Government agencies, keep liaison between clients and Government agencies, etc.);
- Secretary services (including secretary services to the meeting of the shareholders' meeting, board of directors' meeting); and
- Legal updating, filing advice, etc.

## **Our Clients**

Our clients in this field include not only local large-scale corporations such as Acerlor-Mittal Vietnam, AVK Vietnam, Motorola Vietnam, HIECC, Young Ones, EGS Vietnam, Thyssen Vietnam, Nortel Vietnam, etc..

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# **Equitization/ Privatization & Restructuring**

<p><b><i>Highly Recommended:</i></b> Vision &amp; Associates is highly recommended.</p>
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***Asialaw Profiles 2016/2017***

***We understand the challenges of conducting business in today's complex corporate world and can help you manage the risks and resolve problems quickly and cost effectively. Our service covers all essential corporate, M&As, regulatory and compliance issues that affect corporations, from shareholders' rights to statutory reporting requirements.***

## **Our Team**

Together with our legal team, we have a team of lawyers and business consultants with not only good legal backgrounds and skills but also business mind and strong ties to the sector. We have involved also in a number of corporate transactions in the country, including acquisitions, mergers, de-mergers and re-structures, some of which can be referred to as national deals in terms of the value of the transactions or the innovative solutions that we have brought in. We have a good understanding of the issues clients face in their business and we have the expertise and resources to help them resolve those. Above all, our team is known to be one of the most recommended choices in the sector in Vietnam.

## **Our Services**

Our substantial experience of working on various corporate and M&A issues enables us to make a valuable contribution thereto right from the start. Together with our legal team, we offer our services to not only domestic but also international corporate clients in and to Vietnam, covering all segments of their business operations, including:

- Corporate advisory services;
- Due diligence;
- Compliance, reporting and disclosures;
- Institutional document drafting and updating;
- Corporatization, equitization or privatization;
- Acquisitions, mergers, de-mergers, consolidations, re-organizations, conversions; and
- Corporate re-structuring, liquidation and dissolution.

## **Our Clients**

Our clients in this field include not only local large-scale corporations such as Vinachem, VinaCoal, Vinacafe, Sowatco, MHB but also foreign corporations in various sectors such as Motul SA, SwissRe, DeAM, Aureous, etc.