



Grünkorn & Partner



**Greetings from Vietnam!**

Welcome to Grünkorn & Partner Law Co., Ltd. and WTS Tax Vietnam Co., Ltd.  
Our firms specialize in legal, tax and business consultation for foreign companies investing in Southeast Asia, Vietnam.



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## WTS TAX VIETNAM CO., LTD.

**WTS Tax Vietnam Co., Ltd.** is fully licensed in Vietnam for Accounting Services, Chief Accountant Service, Tax Agent Service. Since it is not easy to obtain and maintain this license, very few foreign advisors besides the Auditing Companies have this license. Providing these services without license is not legal.

For more information about WTS Tax Vietnam, please refer our website: [www.wtsvietnam.com](http://www.wtsvietnam.com)

## GRÜNKORN & PARTNER LAW CO., LTD.

**Grünkorn & Partner Law Co., Ltd.** is fully licensed in Vietnam as German invested foreign law firm.

We are focused on providing legal services and related services to major and medium sized European enterprises investing or doing business in Vietnam.

For more information, please refer to our website at: [www.lawyer-vietnam.com](http://www.lawyer-vietnam.com)



We are working in WTS Global, which is present in more than 100 countries. WTS Global is a leading independent tax network. In the field of tax advice, it is No. 1 after the big 4 in terms of revenue. For more information about WTS Global, please refer [wts.com](http://wts.com)



## WTS Tax Vietnam's Service

Provide all services around tax and accounting. WTS is one of the few companies being fully licensed for these services.

- ❖ As **Tax Agent** WTS can proceed for tax registration, tax declaration, tax finalization, tax complaints, filing for tax exemption, reduction or refund on behalf of clients;
- ❖ With the **Accounting Service** WTS can provide the full accounting under the Vietnamese Accounting Standard and the group reporting according to international standards;
- ❖ With the **Chief Accountant Service** as an important side of Accounting service, WTS can provide the qualified Chief Accountants for the operations of the client. Appointment of a Chief Accountant is one of the important requirements for compliant operations of a company under the Law as well as management request by State Bank of Vietnam.

### Accounting Service

- Full Accounting Service in compliance with Vietnamese Accounting Standards VAS
- Accounting Reports in compliance also with group requirements
- Specialized Internal Management Reports
- Payroll, HR-Management

### Tax Agent Service

Implement tax procedures for organizations and individuals including:

- File tax declarations and pay taxes on behalf of clients
- Prepare Value Added Tax (VAT), Personal Income Tax (PIT ) and Corporate Income Tax (CIT) declarations
- Prepare Tax Finalizations
- Prepare tax refund, tax exemption, tax reduction, tax incentive documents
- Participation in tax audits

### Tax Advisory Service

- International Tax Structuring Service
- Tax Compliance Service
- Transfer Pricing Service

### Chief Accountant Service

- Provide the compulsory Chief Accountant to the client in compliance with laws
- Supervision of internal accounting of the client
- Internal audits



## WTS Tax Vietnam's License

- ❖ We are proud that WTS Tax Vietnam Co., Ltd. received the Accounting license from the Ministry of Finance (**MOF**). Currently only 113 companies are licensed for this service in Vietnam, WTS holding the No. 63. Only very few companies having a foreign background are having this license. The license as Tax Agent was issued by the General Department of Taxation at the MOF (**GDT**) and is registered under the No. 302. Besides these, only the Auditing Firms are allowed to provide these services. Our employees all hold the relevant personal licenses.
- ❖ We are aware that several service providers offer these services without being licensed. Engaging them will bring considerable risks to the corporation and the persons in charge of compliance. It is highly suggested to check for these licenses before agreeing on a related service. The issued licenses are listed on the government websites of MOF and GDT:

Please access the below links for the lists published by MOF and GDT. The Website is only in Vietnamese, but the names of the companies can be clearly identified.

[WTS Accounting Firm \(No.63\) by MOF](#)

Please see the excel (01<sup>st</sup> sheet) on the website:

[WTS Tax Agent \(No. 302\) by GDT](#)

Please download the file: 20200603\_DS-DailyThue.xls (or updated)



## Grünkorn & Partner Law's Services

We specialize in legal and business consultation for foreign companies investing in Southeast Asia

### Investment and Business Management Consulting

- Setup of investment projects and companies
- Mergers and Acquisitions
- Real Estate
- Food & Beverages

### Labor & employment

- Setup and registration of Internal Labor Rules
- Draft and check Labor Contracts
- Draft and report Periodic Reports on Labor to the Labor Authorities
- Approval for hiring foreign employees, Work Permits, Visas or/and Temporary Resident Card for foreigners working in Vietnam
- Criminal Records
- Labor Law Issues

### Contract

- Shareholder agreements
- Franchise agreements
- Sale of business agreements
- Confidentiality agreements
- Joint venture and partnership agreements
- Loan agreements
- Service and consultancy agreements
- Employment and subcontractor agreements
- Distribution and supply agreements and
- License agreements

### Licensing

- License for foreign investors
- License for foreign contractors
- Post-licensing tasks
- Sub-licenses for operating business in conditional sectors



## Our Legal Team



**Mr. Wolfram Grünkorn**

Managing Lawyer at Grünkorn & Partner  
Chairman of Members Council at WTS Tax Vietnam  
Registered foreign lawyer in Vietnam  
More than 28 years of experience



**Ms. Nguyen Thi Hoai Phuong**

Associated Lawyer  
More than 16 years of experience



**Ms. Pham Thuy Trang**

Associated Lawyer  
More than 9 years of experience



**Ms. Tran Thi Quynh Nhu**

Associated Lawyer



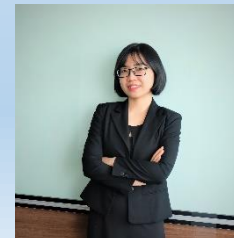
**Ms. Nguyen Thi Quynh Nhu**

Senior Associated Lawyer  
Certified for practicing as a lawyer  
More than 10 years of experience



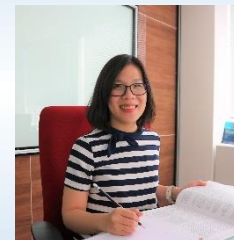
**Ms. Nguyen Thi Hang Nga**

Associated Lawyer  
More than 4 years of experience



**Ms. Vo Thi Xuyen**

Associated Lawyer



**Ms. Luu Thuy Mai Anh**

Associated Lawyer



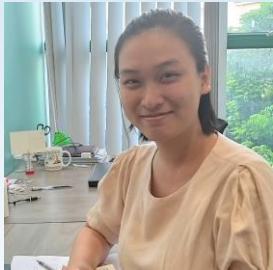
## Our Legal Team (cont.)



**Ms. Le Khanh Huyen**  
Legal Assistant



**Ms. Le Thi Ngoc Bich**  
Legal Assistant



**Ms. Nguyen Bao Lam**  
Legal Assistant



**Ms. Nguyen Thi Thanh Thanh**  
Legal Assistant



**Ms. Vu Thi Ngan Giang**  
Legal Assistant



**Ms. Ho Thi Thuy Linh**  
Legal Assistant



## Our Tax and Accounting Team



**Ms. Nguyen Thi Thu Thuy**  
Senior Accountant  
Master of Finance  
Certificate of Chief Accountant  
Accounting Practice Certificate  
More than 9 years of experience



**Ms. Vu Lam Thao**  
Senior Accountant  
Accounting Practice Certificate  
More than 11 years of experience



**Ms. Nguyen Thi Nhu Ngoc**  
Accountant



**Ms. Phan Thi Tra My**  
Senior Accountant  
Certificate of Chief Accountant  
Certificate for practicing service on tax  
Accounting Practice Certificate  
More than 12 years of experience



**Ms. Do Thuy Thuy Mai**  
Senior Accountant  
More than 9 years of experience.



**Ms. Nguyen Thi Ha**  
Accountant





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## Our Tax and Accounting Team



**Ms. Huynh Ngoc Phuong Quyen**  
Accountant



**Ms. Dang Thanh Nghia**  
Accountant



**Ms. Lu Ngoc Bao Tram**  
Accountant



## Our Office Team



**Ms. Nguyen Duc Nga**  
Office Manager  
More than 10 years of experience



**Ms. Hoang Yen Thu**  
Office Executive  
More than 9 years of experience



**Ms. Le Thi Thanh Dieu**  
Marketing Executive  
More than 9 years of experience



## Our Customs Team at CTRMS



**Mr. Nestor Scherbey**

Global Trade Executive, Customs Consultant  
International Customs and WTO advisor for  
assistance programs supported by USAID and ADB  
More than 25 years of experience



**Ms. Dao Ngoc Minh Thi**

Administrative Assistant



## Our Publications

Grünkorn & Partner Law Co. Ltd. publishes a variety of brochures providing the legal framework and practical information on various aspects of doing business in Vietnam. Our current publications includes

### Business

- [Construction Projects in Vietnam 2018](#)
- [Construction Projects in Vietnam 2017](#)
- [Food & Beverages Investment in Vietnam](#)
- [Logistics Regulations in Vietnam](#)
- [Foreigners Working in Vietnam](#)
- [Business and Investment in Vietnam](#)
- [Real Estate Business in Vietnam](#)
- [Administration of Labour Information](#)

### Tax

- [Corporate Income Tax](#)
- [Value Added Tax](#)
- [Personal Income Tax](#)
- [Foreign Contractor Withholding Tax](#)

If you want to download our publications, please register [here](#)



## Publications of CTRMS

Grünkorn & Partner Law Co. Ltd. is pleased to present customs publications by Mr. Nestor Scherbey. These are the publications you can download:

### WTO-TFA, TPP, FTA

- [Trump's Trade War with China Escalates](#)
- [Trump's Trade War and Collateral Damage](#)
- [Uncertainties in Global Trade: CPTPP instead of TPP](#)
- [Having recovered from TPP shock, it's Vietnam First](#)
- [Eagle v. Dragon and Possible Others](#)
- [Eagle v. Dragon](#)
- [Demise of TPP](#)
- [WTO Trade Facilitation Agreement](#)
- [TPP and the EU-VN FTA - Part IV](#)
- [TPP Trade in Goods Chapters - Part I, Part II, Part III](#)
- [New Generation FTA Requirements](#)

### Customs

- [New Law on Export and Import Duties in Vietnam](#)
- [Used Machinery and Equipment](#)
- [De Minimis in Vietnam](#)
- [Customs Valuation in Vietnam](#)
- [Advance Customs Rulings and HS Classification](#)
- [Customs Priority Regime](#)
- [Customs Modernization and Reform in Vietnam](#)

For receiving customs newsletter, please subscribe [here](#).



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## Our Cooperating Partners

wts global

### WTS Global – our international network

- ❖ WTS Vietnam is working in WTS Global which is present in over 100 countries. WTS Global is a leading global tax practice offering the full range of tax services. Partners of WTS Global are carefully selected through stringent quality reviews, and are strong local players in their home markets.
- ❖ WTS Global deliberately refrains from conducting annual audits in order to avoid any conflicts of interest and to be the long- term trusted advisor for its international clients. Clients of WTS Global include multinational companies, international mid-size companies as well as private clients and family offices.
- ❖ For more information please see: [wts.com](http://wts.com)



Lorenz & Partner is an international firm of business lawyers and consultants headquartered in Bangkok since 1995, specialized in legal, tax and business consultation for foreign companies investing in Southeast Asia.



CUSTOMS, TRADE & RISK MANAGEMENT  
SERVICES (VIETNAM) CO., LTD

CTRMS – Customs, Trade and Risk Management Services specialized on all customs related matters worldwide with a strong presence in Vietnam.



THOMSON REUTERS  
FOUNDATION

Trustlaw is the project of the Thomson Reuters Foundation and is supporting more than 1,700 NGOs and social enterprises in over 170 countries with free legal assistance. We are proud to be in the team.



## Contact us in Ho Chi Minh City

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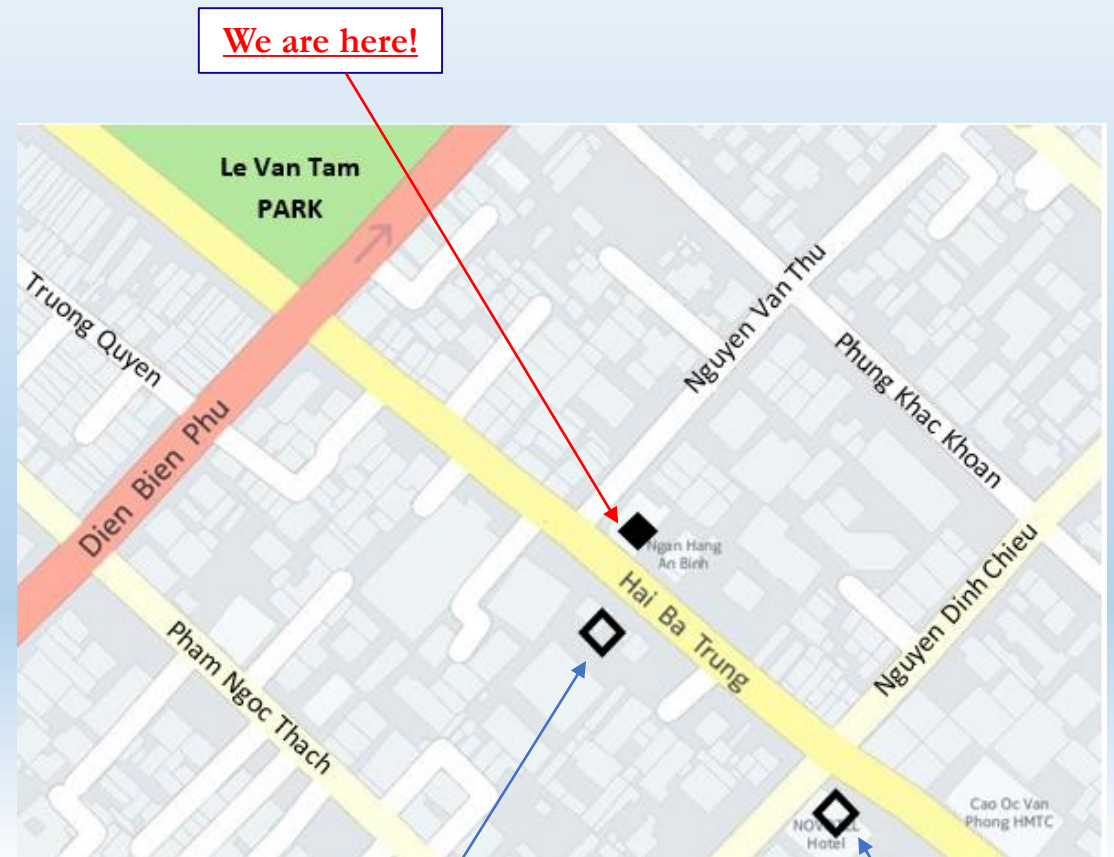
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Chinese Consulate General  
in Ho Chi Minh City

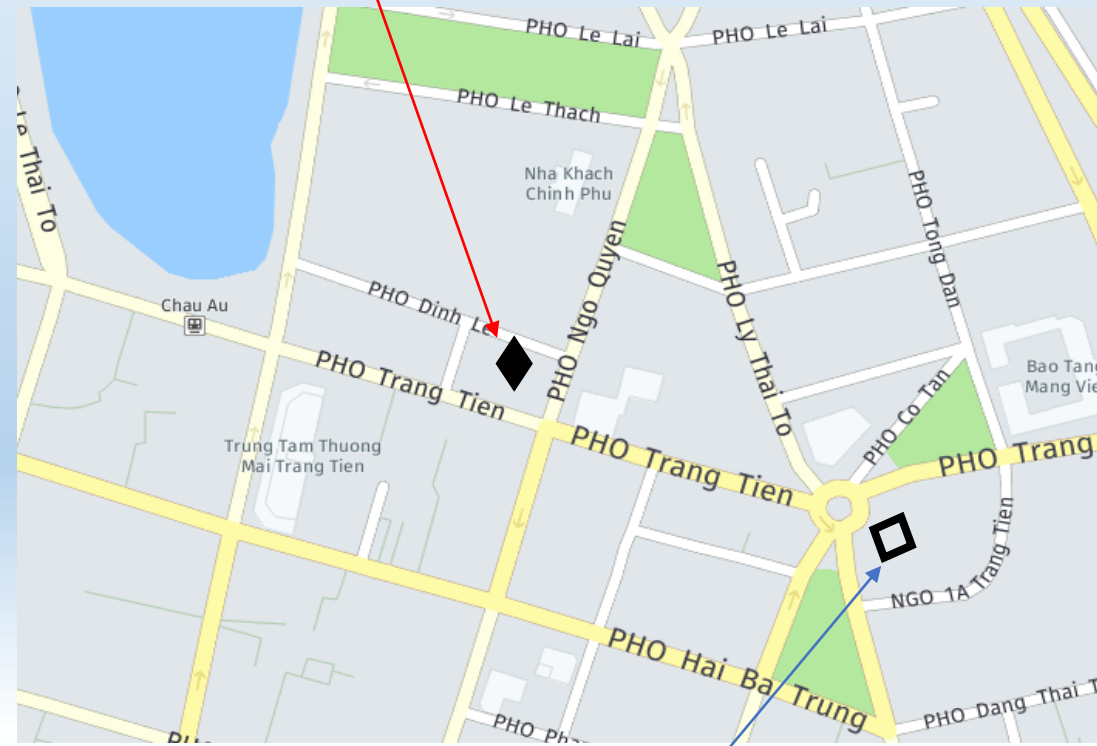
Novotel Hotel



## Contact us in Hanoi

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**We are here!**



Hanoi Opera House

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