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KPMG in Vietnam

BUSINESS TRAVEL IS BACK: HOW SHOULD COMPANIES ADDRESS COMPLIANCE RISKS ASSOCIATED WITH BUSINESS TRAVEL?

Business travel is showing notable signs of recovery post pandemic and so it is likely to be an area of focus for the Vietnamese competent authorities

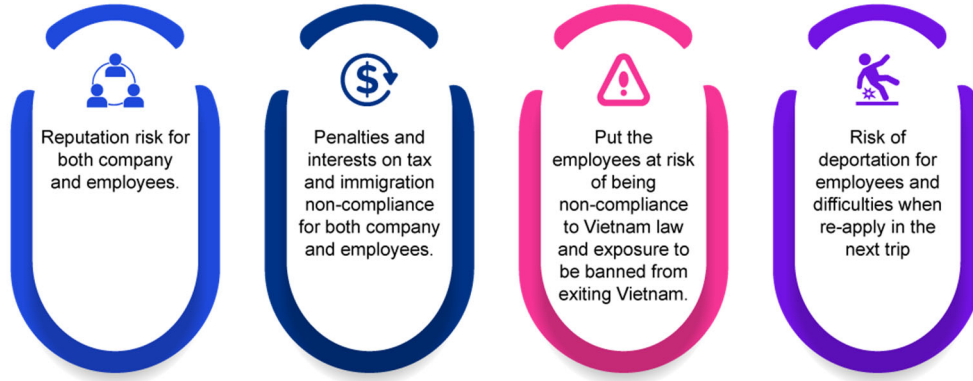
Business travellers fall into two categories:

- those coming on ordinary business travel e.g. shareholder/project oversight, training, conferences; and
- those being employees of foreign entities which have no commercial presence in Vietnam coming to Vietnam to perform services either under a service contract for Vietnam client/Company or for their employing Company.

Issues that have arisen:

- **Misperception** that there is a threshold for minimum stay period in VN to avoid tax reporting: domestic law mandates tax reporting from day one.
- **Assuming** that tax exemption under a Tax Treaty is automatically applied: not declaring tax or filing a tax exemption application.
- Obtaining **incorrect** visa when entering Vietnam.
- **Not obtaining** a suitable work permit as mandated under the labour regulations
- **Lack of awareness** of the obligation by a Vietnam Company to report their foreign contractors' information to the Tax authorities as well as labour reporting requirements in relation to business travellers.

WHY IS IT IMPORTANT TO YOUR BUSINESS



The evolution of business travel has given rise to a sharper focus from an immigration and tax perspective. Understanding the regulations and planning ahead is the key to avoid penalties and unwanted exposure for your organisation.

HOW CAN KPMG ASSIST

- Business Traveller Assessments highlight immigration, income tax, social tax and permanent establishment risks in connection with an employee’s travel.
- Immigration planning and compliance
- Personal Income Tax compliance
- Tax exemption assessments and application

Contact us

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Best regards

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