

“THE 7th SEMINAR ON TAX AND ACCOUNTING 2017”

Dear company!

The 2017 has passed a half and now been reaching to last months of the year. We hope all Korean businesses have a fruitful business season.

There have been many changes in tax and accounting in the year 2017, therefore we need effective measures to adapt to these changes.

We would like to introduce to you some of the typical changes such as: the regulations of foreign exchange in the Representative Offices / Project Offices (March 2018), the implementation of the Decree on determining prices of related-party transactions (May 2017), amendments to the regulations on insurance of foreigners (January 2018), the implementation of using E-invoice (January 2018), amendments to Laws on Corporate Income Tax, Value Added Tax and Personal Income Tax (January 2019).

Among the changes in Law on Investment and Tax, the main contents should be prepared as follows:

- **In cases of enterprises engaged in transfer pricing, it is requested that the selling prices / purchasing prices must be compatible with the normal prices and fill in the form of Transfer Pricing (according to Decree No. 20) to tax finalization;**
- **Well understanding about the structure of company's internal cost and documentation (S / W management);**
- **Capital / loan plan based on Law on investment and tax;**
- **Review the pre-tax audit plan and accounting books, vouchers and documents.**

These above changes partially cause difficulties for Korean enterprises when they do not catch up as well as deeply understanding the changes of the Law of Vietnam. Therefore, S&S has organized a 7th seminar to answer questions as well as solving the difficulties that enterprises might cope with when applying the new Law.

And also in this seminar, we will guide all businesses tax and accounting treatment and how to prepare audit reports in 2017 under the changes of Law on tax and accounting in 2018. S&S promises this will be a beneficial seminar that helps the company develop and enhance the management in production and business activities in the future.

We understand that your business is very busy, but we hope you would spend time participating this seminar organized by S&S. We strongly believe that our taxation and accounting materials being a useful and up-to-date resource updated regularly the law enforcement and policy on tax administration of the Vietnamese government which directly affects to your business.

Sincerely,

S&S Auditing & Consulting Co., Ltd.

General Director

Sam Han Lee (VACPA, AICPA)

<Schedule>

✓ **Ho Chi Minh :**

- Korean : from 11th to 12th December (2 days) from 9 to 17 o'clock
- Vietnamese : from 18th to 19th December (2 days) from 9 to 17 o'clock

✓ **Ha Noi :**

- Korean : from 14th to 15th December (2 days) from 9 to 17 o'clock
- Vietnamese : from 21st to 22nd December (2 days) from 9 to 17 o'clock

< Lecture content >

1. Preparation and methods to keep Transfer Pricing report – General Director Lee SamHan
2. Overview of Accounting and case studies in Vietnam - General Director Lee SamHan
3. Overview of Tax and Accounting (CIT, VAT, PIT, FCT) – General Manager Lee JunSeok
4. Production cost (cost accounting, NVL norm, cost management) – Consultant Jekal YongGyu
5. Introduction of Smartbook ERP software / cost management / E-invoice (Web-based)
6. Presentation of taxation / accounting for Vietnamese people (including case studies of cost management and accounting)

※ The company provides materials and lunch, the detailed schedule may change depending on the actual situation.

< Lecturers >

Korean :

General Director Lee Sam Han (CEO of S&S Auditing & Consulting Co.,Ltd VACPA/AICPA)

Branch Manager Hwang MyeongJu (Branch Director of the S&S in Hanoi, AICPA)

Manager Jekal Younggyu (Consulting Manager of S&S, expertized in costing method)

Vice Director Lee JunSeok (General Manager in S&S, co-author of tax books / case study VN)

Vietnamese :

<Ho Chi Minh>

Ms. Phạm Nguyễn Kim Hồng (S&S Partner, VACPA/ACCA)

Ms. Ngô Thị Thúy Kiều (S&S Senior Manager, VACPA)

Ms. Hứa Thị Mai Anh (S&S Senior Manager, VACPA)

Ms. Phạm Thị Thanh Hiền (S&S Manager/Transfer Price Special List, VACPA)

<Ha Noi>

Mrs. Đàm Thị Thu Hằng (S&S Senior Manager, VACPA)

Mrs. Đặng Thu Phương (S&S Senior Manager, VACPA)

Mrs. Đặng Lan Anh (S&S Manager/Transfer Price Specialist, ACCA)

Mr. Phạm Văn Hải (S&S Manager, VACPA)

Mrs. Trần Thị Nam Vinh (S&S Manager, VACPA)

< **Participant and fee** >

Korean: Accountant, Head of Department / Representative Office in foreign invested company
Fee: 1 person (2 days) USD 300

Vietnamese: Chief Accountant and cost manager
Fee: 1 person (2 days) USD 300

(The above fee is excluding 10% VAT)

< **Banking Account** >

S&S Auditing and Consulting Co., Ltd
Banking Account: 750 900 061 410 (USD) / 750 500 045 231 (VND)
Shinhan Vietnam Bank - Ho Chi Minh Branch (SWIFT BIC code: SHBKVNXX)

< **Location** > (Location is subject to change)

- ✓ Ho Chi Minh
: Office of S&S Auditing & Consulting Co., Ltd (41 Nguyen Thi Minh Khai, Ben Nghe Ward, District 1)
- ✓ Ha Noi
: Floor 7, Vinaconex 9 Building, Pham Hung Street, Me Tri Ward, Tu Liem District, Hanoi

< **Contact information and registration** >

Korean :

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Branch Manager Hwang MyeongJu (HN) - 091. 979. 2098 E-mail: samuel230@hanmail.net
Vice Director Lee JunSeok (HCM) - 091. 589. 2278 E-mail: samuel230@hanmail.net

Vietnamese :

(HCMC) **Ms. Tran Thi Thu Thao (Admin)** - Email: thao.ttt@ssaudit.com
(HN) **Ms. Nguyen Thi Lan Anh (Admin)** - Email: anh.ntl@ssaudit.com