



# Tax and Business Advisory Services





KPMG's tax practice consists of a global network of respected professionals with extensive practical experience across a wide spectrum of taxation areas. We think beyond the present to deliver long-lasting value to our clients.



## Forward-looking advice

Delivering fresh, practical advice requires a multi-disciplinary, commercial approach, based on in-depth industry understanding and a collaborative ethos. We have dedicated teams of professionals with wide-ranging industry experience from across KPMG's cross-border service divisions. This enables us to not only identify the tax issues our clients are facing and provide timely, well-informed solutions, but by anticipating potential future developments, we also deliver advice that meets the needs of tomorrow as well as today.

Our cross-functional teams specialize in the following industries:

- **Financial Services**
- **Consumer Markets**
- **Information, Communications & Entertainment**
- **Industrial Markets**
- **Real Estate, Property & Infrastructure**



## How KPMG can help you

### Investing in Thailand

We offer a range of corporate services that can add long-term value to your business, covering all aspects of investment into Thailand. Our market-entry services include advice on the Foreign Business Law, tax planning, formation of companies, obtaining incentives from Thailand's Board of Investment (BOI), corporate restructures and business transfers.

### International Tax Centre

The International Tax Centre @ KPMG consists of Thai and foreign tax professionals who have global experience in providing robust international taxation advice in all areas of Thai inbound and outbound transactions. With extensive work experience in Europe, the Americas, the Middle East and Asia Pacific, KPMG's tax professionals have a global mindset supported by deep local knowledge. KPMG's professionals can provide fresh insights into establishing new ventures and contracts, structuring overseas transactions and maintaining compliance with tax and trade regulations.

### Japanese Practice Tax Centre

KPMG's Japanese Practice Tax Centre consists of bilingual professionals dedicated to providing cross-border tax services that can help Japanese companies succeed in Thailand. Familiarity with Japanese culture and customs allows our professionals to connect with colleagues around the world to deliver robust services to clients.

### Global Transfer Pricing Services

A forward-looking team of economists, tax practitioners and financial analysts, KPMG's Global Transfer Pricing Services group provides clients with 'big picture' transfer pricing planning worldwide. At KPMG, our insightful approach is based on the belief that to truly add sustainable value, a global transfer pricing strategy should encompass not only pricing of tangible goods and services, but also transfers of intangible assets and group financing, transfer pricing planning, controversy resolution and compliance.



### **Mergers & Acquisitions**

We offer a range of incisive M&A tax services to corporate and private equity investors covering all phases of domestic and cross-border transactions. Our services include domestic and international tax due diligence; advice on the tax aspects of specific acquisitions, joint ventures and mergers; tax-efficient structuring and post-transaction integration advice, enabling our clients to make transactional decisions with confidence.

### **Research & Development**

KPMG's R&D group assists clients with all aspects of R&D related incentives and tax concessions available under the Thai Revenue Code and the Board of Investment (BOI) regulations. Our R&D team is experienced in helping clients with complex issues encountered in projects involving the development of new or improved products, devices, materials, processes or services.

### **Indirect Tax**

Indirect tax is often overlooked in business planning and decision making. The consequences can be both expensive and embarrassing. KPMG's Indirect Tax group provides a new perspective on the long-term competitive advantage to be gained through more effective indirect tax planning. KPMG professionals work with clients to implement considered, value-adding indirect tax strategies that help them navigate the complexities of Thailand's Value Added Tax, Specific Business Tax, Stamp Duty and Customs Duties.

### **International Executive Services**

International employee mobility raises a range of specific tax and management issues. When our clients send their employees on international assignments in and out of Thailand, KPMG professionals provide a complete package of proactive expatriate services, including international and local tax planning and reporting, and work permit and immigration services. If clients are considering acquisitions, mergers, or downsizing, we think beyond tax to offer professional advice and guidance on related issues affecting their expatriate workforce.

### **Global Tax Outsourcing**

Effective tax management is about managing tax risk while optimizing tax affairs in a sustainable environment. KPMG's Global Tax Outsourcing practice is a global network through which we deploy our people, processes and technology to help our clients with their worldwide tax compliance obligations, providing them with the information they require to take vital commercial decisions promptly.

## **Our values**

Our values create a sense of shared identity within the KPMG global network. They define what we stand for and how we do things. Our values help us work together in the most effective and fulfilling way. They bring us closer as a global organization. Our values are at the heart of our Global Code of Conduct, which defines the standards of ethical conduct we require of people in KPMG member firms worldwide.

- **We lead by example**
- **We work together**
- **We respect the individual**
- **We seek the facts and provide insight**
- **We are open and honest in our communication**
- **We are committed to our communities**
- **Above all, we act with integrity**

## KPMG

KPMG is a global network of professional services firms providing Audit, Tax and Advisory services in 155 countries. With more than 173,000 professionals working in member firms around the world, we turn knowledge into value for the benefit of our clients, our people, and the capital markets. We're proud of our firm's strong and established reputation, a reputation that is built on a long history of independence, integrity and objectivity.

## KPMG in Thailand

KPMG Thailand provides professional services to multi-national and local clients. We offer a full range of Audit, Tax and Advisory services. To ensure the high expectations of clients are consistently surpassed, we have over 1,700 professionals and staff committed to providing clients a complementary range of multi-disciplinary services, both locally and internationally. We are able to help our clients to think beyond the present, see beyond borders and achieve long-lasting success.

## Contact us

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