

Tax Accounting Services Offer

Attention: to the CEO or CFO

Legal Entity: Limited Liability Company / Công ty trách nhiệm hữu hạn

Validity: 30 days

Services comprise:

1. Quarterly tax summary report (declaration, submission via e-tax)
 - ❖ Reporting VAT (Value added tax)
 - ❖ Reporting CIT (Company Income Tax)
 - ❖ Reporting PIT (Personal Income Tax)
 - ❖ Reporting the status of used e-invoices

2. Monthly accounting (only when required by law)
 - ❖ Accounting diary, detailed ledger of accounts
 - ❖ Cashbook, cash available at bank
 - ❖ Inventory ledger/ stock ledger
 - ❖ Ledger of account payable and account receivable
 - ❖ Report of receipts and pay slips
 - ❖ Report of stock in and stock out
 - ❖ Issuance of general ledger of input-output-inventory
 - ❖ Issuance of payroll payment spreadsheets

3. Actionable advice on each expense (i.e. deductibility).

4. Actionable advice on each expense about the need for potential additional compliance.

5. Ongoing audit preparation assistance and management (only when audit is required by law).

6. Preparing annual tax finalization (declaration submission via e-tax)
 - ❖ Issuance of company and personal income tax declaration
 - ❖ Annual financial report including balance sheet, income statement, cash flow statement, financial statements

7. Tax optimization (*under 1.000.000.000 VND annual taxable income*)

8. VAT invoice creation, verification & issuance (*complimentary for 1 month*)

Terms: 1-year contract, do not include government fees if any, one currency only, one current bank account and one DICA, contract renewable, cancellable with 3 months' notice before term

Terms of payment: quarterly payment in advance

Excludes: Token membership, e-invoices, audit, internal accounting, compliance services, business advisory services, any other services related compliance such as token or bank accounts registration, fines & penalties due to previous service providers, FCT registration, Customs registration, shipping fees of documents, physical payment of fees/taxes/contributions at the counters, fines and penalties due to late fees/taxes payment, travel.

Fee Schedule:

	# of transactions per quarter	<i>Service fee per quarter</i>		
		<i>Services & Trading Companies (VND)</i>	<i>Construction & Manufacturing Companies (VND)</i>	<i>Restaurants and F&B (VND)</i>
1	0	3.000.000	3.000.000	Contact us
2	1-15	6.500.000	8.500.000	
3	16-95	9.500.000	11.500.000	
4	95-150	13.000.000	15.000.000	
5	151-300	Contact us	Contact us	
6	>300	Contact us	Contact us	

NB:

1/ annual audit fees are not included in this fee schedule

2/ all fees are exclusive of VAT

3/ a transaction is defined as:

a/ a debit or a credit in the company bank account except bank fees, interest and salary/insurance related transaction(s) if PCACS manages your company payroll

b/ a transaction resulting in the issuance or the reception of a VAT/commercial invoice

4/ mono-currency accounting (VND), if other currencies please inform us.

5/ basic package includes only 1 current bank account and 1 corporate DICA (if any), if more, please contact us!

Additional/other Entities:

	Branch* located in the same province	Branch located in different province	Representative office	Sales point
Extra service fee	1.000.000/quarter	1.500.000/quarter	1.000.000/quarter	1.000.000/quarter

**The branch is registered as an accounting dependent entity*

- The Service Provider-

- The Client-

PCA Company Services

Date:

Date: _____