

INTERNATIONAL TAX SERVICES





Doing business internationally brings lots of opportunity, but it also carries numerous challenges for your organisation, not the least of which is managing the taxes you pay.

When your business or work crosses international borders you need to understand and comply with the tax laws and regulations wherever you have activities. And, as tax authorities around the world are focused on increasing the taxes they collect in an effort to reduce government deficits, the challenge of keeping up-to-date and compliant is getting harder. As a result, many businesses find they need support and advice on a wide range of tax matters.

Our international tax professionals provide a full range of tax services and expertise. With a global footprint in 158 countries, we understand the complex and changing tax environment worldwide. We can help you:

- › Comply with tax laws all over the world
- › Manage the global tax burden and tax risk on your business activities
- › Build practical solutions that support the way your business operates
- › Ensure your tax planning withstands scrutiny by the tax authorities.

Our global team is big enough to have the experience and comprehensive services you need. And, because collaboration is embedded in our culture, our professionals know each other well and work together frequently. Our structure allows us to offer proactive, value-added advice that extends across borders and time zones. Our partner-led teams work closely with you to address your international tax needs, ensuring you get an exceptional level of service.

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Corporate International Taxes

When you decide to conduct business internationally, many decisions can impact the amount of taxes your business pays, such as:

- › Where you carry on business
- › What legal entities you use
- › How to finance your operations.

Our corporate international tax professionals understand your business and your needs and they can provide practical solutions that allow you to optimise your foreign operations while managing the taxes you pay globally. We help you keep on top of the ever-changing tax environment, and keep up-to-date on all your tax filing requirements.

Global Transfer Pricing Services

Transfer pricing – the prices charged for goods and services between non-arm's length entities located in different jurisdictions – is something you must pay particular attention to when you expand internationally. Our industry-focused organisational structure provides intelligence on emerging trends, regulatory changes, and best practices. We make sure all the relevant stakeholders have a thorough understanding of the issues and challenges related to transfer pricing.

Our transfer pricing specialists can help you by:

- › Analysing all transactions between non-arm's length parties
- › Developing and implementing transfer pricing policies that are sustainable
- › Putting together transfer pricing documentation tax authorities around the globe require
- › Defending your transfer pricing policies if challenged by any tax authorities.

The new transfer pricing documentation requirements of the OECD include an explanation of the value creation story of a business. By identifying all your value drivers and their location, you can demonstrate that your tax structure reflects the commercial reality of how you operate. Our Value Chain Tax Advisory Services professionals are experienced carrying out value chain tax analyses that provide the information you need for the new documentation requirements and to help pre-empt questions from tax authorities.

Global Expatriate Tax Services

When employees relocate to a new tax jurisdiction, there are many issues the company and the employee need to consider. Our experienced professionals work together as a team, providing you with a full range of services to help manage your expatriate program. We offer pre-assignment planning, post-assignment support, and repatriation assistance throughout the world. Our client service approach helps you reduce costs while ensuring your employees are properly served. We work with you to develop policies and processes to ensure your expatriate program is successful and aligned with your business objectives. Our services include tax compliance and tax planning services your company and your expatriate employees need.

We also have a team of tax professionals with specific expertise related to employee share plans. Creating efficient and effective employee share plans can be especially challenging when you have employees in different countries. Our Global Compensation and Equity Services team understands your business and your goals and we have experience designing and implementing employee share plans, as well as advising on the tax implications for you and your employees.

4 BDO's approach to international tax services

Businesses often have difficulty internally assessing their worldwide tax position because they lack the necessary in-house tax resources. BDO's international tax professionals can help you identify risks and opportunities as you navigate tax regimes around the globe. Not only do we have knowledge of tax systems around the globe, we have specific experience implementing effective international planning structures. Our global tax team is your international tax resource – we bring the knowledge of the network to all engagements. Our horizontal and agile structure allows us to respond quickly to your needs and ensures you get the right BDO tax professional quickly.

About BDO

BDO is recognised in the market as one of the leading global accounting and consulting organisations. We are uniquely built to provide the absolute highest standard of service and we have a collaborative culture that values all our relationships. The three key qualities defining BDO are:

- › **Resources** – we offer a full range of tax services around the globe and we make sure clients have direct access to our most experienced tax professionals.
- › **Responsiveness** – we listen to your needs, tell you what we think (not just what we know), and we help you make decisions
- › **Relationships** – we value relationships and we build them by ensuring that clients have an experienced point of contact for all the tax services they need.


We are an international network of BDO Member Firms. BDO is the brand name for the BDO network and for each of the BDO Member Firms. The combined fee income of all the BDO Member Firms, including the members of their exclusive alliances, was US\$ 7.6 billion in 2016. The global network provides advisory services in 158 countries, with over 67,000 people.

The professionals in BDO's global network provide high quality advice and service to all BDO clients. Our vision is to provide an exceptional service to BDO clients – always and everywhere.

In particular, the hands-on involvement of BDO's most experienced professionals, backed by world-class resources that work together effectively as teams, enables us to provide practical solutions, in plain language. This helps you make decisions that are right for your particular circumstances and allows you to act faster. And, our services don't end with our advice. We work alongside you, helping you implement recommended solutions in a manner that is consistent with how you run your business, providing support as you expand into new areas.

BDO is committed to a long-term partnership as your trusted adviser. We strive for sustainable relationships and aim to help our clients grow their businesses, no matter of their size, where they are located, or what their international ambitions are.





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BDO'S GLOBAL NETWORK

Serving clients across borders

BDO's seamless global approach allows us to serve clients through a central point of contact, giving you access to relevant experience across borders — where you need us, when you need us.



Statistics as of 30 September 2016 for member firms in the BDO network, including the members of their exclusive alliances.


COUNTRY / TERRITORY

To talk to your local BDO international tax expert, please visit the [BDO web site for your country](#).

AFGHANISTAN	COSTA RICA	ITALY	NETHERLANDS	SOUTH AFRICA
ALBANIA	CROATIA	IVORY COAST	NEW CALEDONIA, WALLIS & FUTUNA	SPAIN
ALGERIA	CURACAO	JAMAICA	NEW ZEALAND	SRI LANKA & MALDIVES
ANGOLA	CYPRUS	JAPAN	NICARAGUA	ST KITTS & NEVIS
ANGUILLA	CZECH REPUBLIC	JERSEY	NIGER	ST LUCIA
ARGENTINA	DENMARK & FAROE ISLANDS	JORDAN	NIGERIA	ST MAARTEN
ARMENIA	DOMINICAN REPUBLIC	KAZAKHSTAN	NORWAY	ST VINCENT & THE GRENADINES
ARUBA	ECUADOR	KENYA	OMAN	SURINAME
AUSTRALIA	EGYPT	KOREA	PAKISTAN	SWEDEN
AUSTRIA	EL SALVADOR	KOSOVO	PANAMA	SWITZERLAND
AZERBAIJAN	ESTONIA	KUWAIT	PAPUA NEW GUINEA	TAIWAN
BAHAMAS	ETHIOPIA	LAOS	PARAGUAY	TAJIKISTAN
BAHRAIN	FIJI	LATVIA	PERU	TANZANIA
BANGLADESH	FINLAND	LEBANON	PHILIPPINES	THAILAND
BARBADOS	FRANCE (FRENCH GUIANA)	LIECHTENSTEIN	POLAND	TOGO
BELARUS	FRENCH POLYNESIA	LITHUANIA	PORTUGAL	TRINIDAD & TOBAGO
BELGIUM	GEORGIA	LUXEMBOURG	PUERTO RICO	TUNISIA
BOLIVIA	GERMANY	MACEDONIA	QATAR	TURKEY
BOTSWANA	GIBRALTAR	MADAGASCAR	REPUBLIC OF SRPSKA (BOSNIA & HERZEGOVINA)	TURKMENISTAN
BRAZIL	GREECE	MALAWI	REUNION ISLAND & MAYOTTE	UGANDA
BRITISH VIRGIN ISLANDS	GREENLAND	MALAYSIA	ROMANIA	UKRAINE
BRUNEI DARUSSALAM	GUATEMALA	MALTA	RUSSIA	UNITED ARAB EMIRATES
BULGARIA	GUERNSEY	MAURITIUS	RWANDA	UNITED KINGDOM
BURUNDI	HONDURAS	MEXICO	SAN MARINO	UNITED STATES OF AMERICA
CAMBODIA	HONG KONG & MACAO	MOLDOVA	SAUDI ARABIA	URUGUAY
CANADA	HUNGARY	MONGOLIA	SERBIA	US VIRGIN ISLANDS
CAPE VERDE	ICELAND	MONTENEGRO	SEYCHELLES	VENEZUELA
CAYMAN ISLANDS	INDIA	MONTSERRAT	SIERRA LEONE	VIETNAM
CHILE	INDONESIA	MOROCCO	SINGAPORE	WEST BANK & GAZA
CHINA (PRC)	IRELAND	MOZAMBIQUE	SLOVAK REPUBLIC	ZAMBIA
COLOMBIA	ISLE OF MAN	MYANMAR	SLOVENIA	ZIMBABWE
COMOROS	ISRAEL	NAMIBIA		



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