



Transfer pricing inspection activities of the tax authorities

The fight against transfer pricing is the great concern of the Ministry of Finance and the Tax Authorities. As previously mentioned in our newsletters: On July 29, 2015, the Ministry of Finance issued Decision 1483/QD-BTC on the establishment of the Division of Transfer pricing inspection of Tax Departments of Hanoi, Ho Chi Minh City, Binh Duong and Dong Nai to help speed up the inspection, examination on this field.

Recently a local tax department has already started sending notice to a number of enterprises in localities requesting relevant information in accordance with specific forms to support transfer pricing inspection. Based on the collected data, the tax department will evaluate and select high-risk enterprises to examine in details, as well as to enrich the sources of comparative data. You can refer to this Notice form (in Vietnamese) [here](#).

Through this letter, we would like to recommend that you should prepare dossiers and documents related to transactions with associated parties in accordance with Circular 66 to ensure compliance as well as minimize tax risks before the tax authorities carry out examination in the near future. The preparation of transfer pricing dossiers is quite complicated and requires in-depth understanding of transfer pricing operations under the guidance of Circular 66, therefore, if you need advice and support on this issue, you can learn more about our transfer pricing services [here](#) and contact us via email: customercare@crowehorwath.vn, we are willing to support you.

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