

**CROSS BORDER INVESTMENT,
INTERNATIONAL TAX PLANNING
& ENHANCING WEALTH CREATION**

**0830 – 1630 Monday 28 May 2018
Des Arts Hotel (MGallery), Ho Chi Minh City**

Programme Outline

A. Cross Border Investment and Enhancing Wealth Creation in the Vietnamese Context: Lim Chor Ghee (Tricor Vietnam)

- The surge of Vietnamese high net worth and the rise of outbound investment from Vietnam
- Migration, outbound investment and wealth management
- Classes of outbound investment / assets preferred by Vietnamese companies and individuals
- Holding Vietnamese business through offshore entities and funds
- Legal and regulatory framework for outbound investment
 - Investment license
 - Foreign exchange control
 - Compliance and reporting

B. Wealth Management and Enhancement - Singapore as a Financial Centre: Michael Wong (IPP Financial Advisers, Singapore)

- Structuring investment through Singapore
 - Investment holding company
 - Private Investment Fund
 - Regional trading company
- Effective corporate tax rate in Singapore
- The benefits of using Singapore for wealth management

C. Investing Through Offshore Funds: Raymond Page (Tricor IAG Singapore)

- The typical structure of offshore funds explained
- Outsourcing Fund administration, investors relations, company secretarial, payroll and compliance
- Singapore Simplified Regulatory Regime for Venture Capital Fund Managers

D. Outbound Investment from Vietnam – The Perspective of a Major Migration Agency and International Property Advisory Firm: Jack Tran (IMM Group)

- Outbound migration / investment programs from Vietnam
- The ranking of Vietnam in the global migration industry – the case of EB5 (USA)
- International property investment - case study of Australia market

E. Legacy Planning across Generations – A “Must” for Business Owners: Michael Wong (IPP Financial Advisers, Singapore)

- Wealth Transfer and Preservation
- Monetising your business value
- Succession planning
- Inter-generation wealth management
- Starting a Family office

F. Vietnam Tax Planning for Outbound Investment: Nguyen Hong Khai (Tricor Vietnam)

- Taxation on income from overseas investment
 - Dividend income
 - Capital gains from property and securities
 - Rental income
- Personal income tax regime for Vietnamese tax residents

G. Introduction to Labuan International Business & Financial Centre: Its benefits and opportunities as a preferred jurisdiction: Norazlin Abd Jalil (Labuan IBFC)

- Labuan IBFC as an international financial centre
- Benefits and Opportunities of using Labuan for investors

H. Labuan Foundation & Trust: Wealth Planning and Asset Protection Solutions and Tax Implications: Vijayan Ramanjulu (Tricor Labuan)

- What are Foundations?
- Using Labuan Foundations for wealth management
- Benefits of a Labuan Foundation in wealth/succession planning & asset protection

I. International Tax Planning Through Labuan Companies: Mari-Len Ngu (Tricor Labuan)

- What is a Labuan Company
- How can it compliment a Labuan Foundation
- Advantages of a Labuan Company
- Tax treatment for both Labuan Company and Labuan Foundation

J. Q&A Forum: Moderated by Lim Chor Ghee (Tricor Vietnam)

- The attitude of Vietnamese HNWs to outbound investment, global taxation and compliance risks

- Migration status and tax compliance
- Recommendations for structuring wealth management and asset protection vehicles and improving tax and corporate compliance to ensure sustainable wealth growth

Who Should Attend

- Professionals, consultants and lawyers involved in international tax planning, private wealth management, and migration services
- Bankers, insurance companies and financial advisors involved in private wealth management
- Channel partners in wealth management industry
- Senior management / corporate executives of business groups owned by Vietnamese entrepreneurs and HNWIs

Panel Speakers

Lim Chor Ghee

General Director, Tricor Vietnam

An Australian / Malaysian qualified accountant based in Vietnam since 2007, Chor Ghee has supported many foreign companies in entering Vietnam through M&A and investment licensing application, as well as providing corporate services, taxation, accounting, payroll and business advisory services. He has successfully developed an advisory and accountancy practice that has since March 2014 merged into Tricor Vietnam.

Tricor Vietnam serves a diverse client portfolio ranging from manufacturing, services, trading / distribution, property / construction and e-commerce.

Prior to starting his business ventures in Vietnam, Chor Ghee worked in professional practice and commerce. He started his accounting and advisory career with a Big 4 firm in 1993 and then joined a Hong Kong-public listed hospitality / leisure group as an accountant and left as the Group's Vice President (Legal and Corporate Affairs).

Chor Ghee is a member of CPA Australia, Malaysian Institute of Accountants and Chartered Institute of Taxation. He holds several postgraduate academic qualifications in business administration, political science and e-commerce from distinguished universities in Australia and UK.

Michael Wong

Managing Partner, IPP Financial Advisers, Singapore

Michael started his career in 1988 as a client adviser in an insurance company, moving upwards to the most senior position of Financial Services Director within 15 years. He also served as an affiliated consultant for investment products and services to IPP Capital Advisory concurrently from 1990, and, in 1998, he was made equity partner.

Appointed senior partner of IPP Financial Advisers in 2003, he managed an advisory group of over 70 financial planners, headed the IPP Advanced Planning Services function and contributed strategies for IPP's Financial Planning Practice Standards committee.

Michael founded QB4 Capital in 2006 and, within the Advisory Group, established the Private Clients Group in 2011. Here, he advises clients on their financial planning and investment advisory needs with a focus on asset accumulation, management and preservation strategies. He also consults for financial institutions on strategic industry matters, wealth management, financial planning domain, systems, software for financial institutions and advisory firms.

Committed to advancing the industry, Michael served as Vice President and Chairman CE Committee: IFPAS – Insurance & Financial Practitioners Association Singapore from 1999 to 2003. He has also acted as speaker-advocate on financial planning for MAS financial public awareness education, and was Chairperson of a working group ISO TC 222 – Personal Financial Planning, a special ISO committee set up to establish a worldwide standard for financial planners that was launched in 2006.

Michael holds a Bachelor of Engineering and is an Associate Financial Planner.

Raymond Page

Managing Director, Tricor IAG Singapore

Raymond joined IAG in September 2006. He focuses on developing IAG's business and completing strategic joint ventures in Asia and Europe to strengthen its international reach.

He has 25 years' experience of working in the financial services industry. Raymond has acquired and merged business across Guernsey, Jersey, London, Hong Kong, Singapore, Switzerland, British Virgin Islands and the Cayman Islands.

Prior to IAG, he managed the European operations of Equity Trust, a leading financial services group with over 350 staff.

Ray is a Fellow of the Association of Chartered Certified Accountants.

Jack Tran

Director (Property / Business Tours), IMM Group

Jack heads IMM Property and Business Travel, a member firm of IMM Group.

He has the unique experience of more than 10 years of experience combining travel and trade promotion. He worked as the Deputy General Director of VietMy Tourist, and prior to that, he spent 5 years with the U.S. Commercial Service and other trade promotion organizations such as VCCI and German Industry and Commerce (GIC/AHK) in Vietnam.

While at the U.S. Commercial Service, he was involved in organizing many business trips for entrepreneurs and government officials to major events in United States and Europe.

He also has the breadth of experience in guiding Vietnamese delegations to take part in international events in US, Europe and Japan. A career milestone for Jack was his involvement as the leading guide for the delegation of the Ministry of Construction to the USA to study the public housing program over there.

With extensive experience in working with senior management of business enterprises, trade promotion bodies and government agencies, Jack takes pride in assisting our clients to achieve their business goals by providing a unique business travel experience. He seeks to be a reliable partner to support the business expansion of clients in Vietnam and overseas.

Nguyen Hong Khai

Head of Tax and Business Advisory, Tricor Vietnam

Khai Nguyen has more than 12 years of working experience in tax and corporate services. Prior to joining Tricor Vietnam, he was with KMPG for 5 years and with BDO Vietnam for 3 years where he was involved in a wide range of tax practice in Vietnam i.e. Corporate Income Tax, Foreign Contractor Tax, Value Added Tax, Personal Income Tax, and other relevant corporate services e.g. market entry and investment licensing, M&A advisory, HR services, etc.

Khai graduated with LLM degree from the University of Economics Vietnam, LLB from the University of Law and Bachelor of International Economics from Foreign Trade University of Vietnam.

During his course of working as a professional, he has involved in many engagements across a wide range of industries e.g. trading, real-estate, manufacturing, education, services, BOT projects,

EPC contractors, BCC etc. His clients are mostly foreign invested enterprise and foreign contractors and thus he has honed his skills in understanding and managing relevant tax and legal issues relating to inbound investment.

Khai is proficient in written and spoken English and Vietnamese.

Norazlin Abd Jalil

Director, Business Development, Labuan IBFC

Norazlin Abd Jalil is a Director of Business Development in Labuan International Business and Financial Centre Inc. Her job is promoting Labuan as mid-shore centre to international market. She provides advisory services to business owners, legal entities, tax planner, corporate services, accounting firms, HNWI on how they can structure their businesses in Labuan and expand internationally.

Prior joining Labuan IBFC she has many years of experience in private banking and wealth management.

She is also a licensed Islamic estate planning and Financial adviser. She has more than 20 years' experience in the banking and financial services sector specializing in assisting high-net-worth individuals and major corporations in managing their wealth efficiently.

Ms. Norazlin graduated from Universiti Utara Malaysia with a Bachelor Degree in Business Administration (Hons), majoring in Marketing.

Vijayan Ramanjulu

Associate Director, Tricor Malaysia

Vijayan A/L Ramanjulu, Associate Director – Legal, Compliance and Labuan of Tricor Malaysia has more than 10 years of experience working with a global trust and fiduciary group. He began his career as a lawyer after being admitted to the Bar in 2002.

He initially specialised in corporate law and intellectual property law and had a two year stint with a European law firm based in Kuala Lumpur, specialising in international trade and real property investment. Vijayan started his career within the offshore fraternity as an in house legal counsel but he had spent a large part of the 10 years advocating Private Client practises particularly Labuan structures such as Labuan Trusts and Labuan Foundations. Presently Vijayan is the Associate Director at Tricor Malaysia, specialising in Legal & Compliance. Vijayan also oversees the legal & compliance aspect for the Labuan office as well as the business development of the Labuan solutions.

Mari-Len Ngu

Director, Tricor Labuan

Mari-Len Ngu was trained in the field of Medicine before embarking in the offshore industry. She started her offshore corporate career in 2003, where she joined one of the largest international trust organization and was one of the pioneer on Trust management and administration.

Mari-Len has 13 years of experience in Trust and Fiduciary industry and Corporate Governance, leading the Private Clients team in Hong Kong, Singapore and Jersey and subsequently Head the Corporate Secretarial, APAC in year 2014.

Mari-Len is a full member of STEP, Malaysia chapter and a committee member holding a Treasurer position for STEP Malaysia. She is also sitting in the council in the Association of Labuan Trust Companies holding a Treasurer position.

She is an Approved Trust Officer under the Labuan Financial Services and Securities Act, 2010.

Registration Details

VND 2,800,000 per person

10% discount for groups of 3

VAT 10% applies

Corporate Offer: Existing clients of Tricor Group, IMM Group and IPP Financial Advisers enjoy **50% discount.**

Full Day workshop includes:

- Coffee breaks
- Lunch

Registration Contact:

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Seats are limited to 60 only for this event, registration shall be on a first-come-first-served basis.

Supporting Organizations



Tricor Group (“Tricor”) is Asia’s largest provider of integrated Business, Corporate and Investor Services. With 30+ offices across the world, Tricor is instrumental in providing services to more than 40% of the global fortune 500 companies, and more than 1,500 public listed companies in Hong Kong, Singapore and Malaysia.

As a business enabler, Tricor provides outsourced expertise in corporate administration, compliance and business support functions that allows clients to concentrate on what they do best - Building Business.

Tricor Vietnam

Tricor Vietnam was established since 2014 with the participation of a legacy practice with more than 10 years of history and has since grown three folds since its commencement. Tricor professionals are experts in market entry, compliance services and advisory functions, providing one-stop support in a comprehensive range of services including:

- Vietnam Market Entry & Business Advisory
- Investment Certificate licensing and company formation, corporate secretarial and administrative services
- Representative office set up and compliance
- Advisory on loan registration and profit repatriation
- Accounting and book-keeping (IFRS and VAS)
- Tax advisory and compliance services
- Mobility and expatriation services (work permit, residence visa and expatriate tax planning)
- Payroll outsourcing and Human Resources Consulting
- Treasury management and payment services
- Financial and tax due diligence

Tricor Vietnam maintains offices in Ho Chi Minh City and Hanoi, with an affiliate practice in Danang.

Tricor TrustCo Labuan

Tricor Trustco (Labuan) Ltd (Tricor Labuan) is based at Labuan Island, Labuan.

Tricor Labuan is a subsidiary of Tricor Services (Malaysia) Sdn Bhd (Tricor Malaysia), set up in 2007 through the acquisition of the Labuan practice of the PFA Group, formerly a service arm of Deloitte Touche Tohmatsu in Malaysia.

Tricor Labuan is regulated by the Labuan Financial Services Authority and provides a comprehensive range of professional services including:

- Company Formation
- Company Secretarial
- Tax Advisory & Planning
- Offshore Structuring and Consulting
- Accounting Services
- Payroll, Cash Management & Trust Administration
- License Application
- Office Administration & Support, e.g. Order Management, Account Payable & Receivable Management, Mail & Call Forwarding
- Nominee Services

Tricor IAG Fund Administration

IAG delivers specialist fund administration services for private equity, real estate, alternative assets and listed fund structures. Each client is served by a highly skilled team led by a board director. Globally IAG has assets under administration of over \$14bn.

Tricor IAG is a joint venture between Tricor and IAG in Singapore and Hong Kong, providing fund administration services to private equity, real estate and alternative assets funds.

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Tricor IAG provides the following fund administration services:

- Fund Formation & Structuring
- Fund Accounting & Financial Reporting
- Fund Secretarial & Compliance
- Fund Investors Relations
- Fund Cash Flow Monitoring & Reporting
- Fund Personnel HR Support



IPP is a licensed financial advisory company serving high net worth and high-income top executives, professionals and business owners/entrepreneurs in Singapore and the Southeast Asian region in the areas of Estate Planning, Life and Health Insurance Economic Life Planning, Key Owner/Executive Life Insurance and Business Continuation Planning, Comprehensive Financial and Investment Planning and other Financial Services.

Headquartered in Singapore, with an associate office in Hong Kong, the organisation upholds high standards of professionalism through its nearly 600 financial adviser representatives (FAR) and staff – specialists in investments, life and health insurance, retirement planning, estate and legacy planning, business continuation planning, keyowner/executive insurance, employee benefit planning, global funds, alternative investments, global property funds, health insurance and long-term care and comprehensive financial planning.

IPP has developed proven processes, systems and financial planning methodologies to advise and counsel clients on planning their financial future to achieve financial independence as well as lifetime financial security and success.



Mr Tran Van Tinh established Immigration Co., Ltd in 2005, which is the pre-cursor of the IMM Group and becomes one of the pioneers of the migration services industry in Vietnam. Within a span of 10 years, several other businesses have been developed under the banner of IMM Group.

IMM Group member companies and affiliated firms in Vietnam now provide investment / business migration services, real estate agency, and international business matching.

These business units support our core value proposition of facilitating cross border investment between Vietnam and overseas. At present, IMM Group operates from several global locations, including Vietnam (HCMC, Hanoi, and Hai Phong), Australia (Melbourne), Singapore, Canada (Fredericton), and USA (Buena Park). Furthermore, IMM Group possesses a global partnership network in relevant fields, comprised of laws, education, travel, finance, real estate.



Labuan International Business and Financial Centre (Labuan IBFC) presents a comprehensive midshore solution striking the ideal balance between client confidentiality and compliance with international best standards and practices.

Its business-friendly environment, anchored by a simple and attractive tax system, is well-supported by a robust, modern and internationally-recognised legal framework enforced by its regulator, Labuan Financial Services Authority (Labuan FSA).

Labuan IBFC boasts a wide range of business and investment structures facilitating cross-border transactions, business dealings and wealth management needs. These unique qualities offer sound options for regional businesses going global or global businesses looking at penetrating Asia's burgeoning markets.

Strategically located in the heart of Asia Pacific, Labuan IBFC is well positioned to tap into one of the fastest growing regions in the world, presenting the perfect opportunity for businesses seeking to connect with Asia's economies and beyond.

Consulting Inquiries



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**CROSS BORDER INVESTMENT
PRIVATE WEALTH MANAGEMENT
& INTERNATIONAL TAX PLANNING**

**0830 – 1630 Monday 28 May 2018
Des Arts Hotel (MGallery), Ho Chi Minh City**

0830 - 0900	Registration and Slideshows
0900 – 1030	<p>A. Cross Border Investment and Private Wealth Management in the Vietnamese Context (30 mins) – Lim Chor Ghee (Tricolor Vietnam)</p> <p>B. Wealth Management and Enhancement - Singapore as a Financial Centre – (30 mins) – Michael Wong / Sophie Thanh (IPP Financial Advisers Singapore)</p> <p>C. Investing Through Offshore Funds (30 mins) – Raymond Page (Tricolor IAG Singapore)</p>
1030 – 1045	Coffee Break
1045 – 1200	<p>D. D. Outbound Investment from Vietnam – The Perspective of a Major Migration Agency and International Property Advisory Firm (15 mins): Jack Tran (IMM Group)</p> <p>E. Legacy Planning across Generations – A “Must” for Business Owners (30 minutes): Michael Wong (IPP Financial Advisers, Singapore)</p> <p>F. Vietnam Tax Planning for Outbound Investment (30 mins) – Nguyen Hong Khai (Tricolor Vietnam)</p>
1200 – 1330	Networking Lunch
1330 – 1445	<p>G. Introduction to Labuan International Business & Financial Centre: Its benefits and opportunities as a preferred jurisdiction (30 mins) – Norazlin Abd Jalil (Labuan IBFC)</p> <p>H. Labuan Foundation & Trust: Wealth Planning & Asset Protection solutions and tax implication (45 mins) – Vijayan Ramanjulu</p>
1445 – 1515	Coffee and Individual Q&A
1515 – 1630	<p>I. International Tax Planning Through Labuan Companies (30 mins) – Mari-Len Ngu (Tricolor Labuan)</p> <p>Q&A Forum (45 minutes): Moderated by Lim Chor Ghee (Tricolor Vietnam)</p>



STARTING BUSINESS IN VIETNAM

Conception to Implementation

Tricolor's Business Setup Services is designed to provide invaluable support and hand-holding to any foreign company investing in Vietnam. Our multi-professional business setup team delivers under one roof a combination of advisory and consulting services, transaction support and project management support for inward investments.

In doing so our consultants not only guide foreign direct investors at the pre-investment stage - providing advice on investment and enterprise laws, market entry strategy, ensuring regulatory compliances, and obtaining tax incentives - but also assist in greenfield to brownfield setup stage; thus delivering business setups on a turnkey basis. On successful implementation of the business plan, we also arrange for recurring services to help the client through the initial stages of operation in an unfamiliar location.

We aim to help clients avoid mistakes as well as save management time in dealing with regulations, customs, business and operational issues.

		UNDERSTAND		
		Preliminary Consultation (Market Entry)		
		Company Setup Representative Office / Branch Project Office		
Investment Licenses and Sublicenses	Company Charter and Governance	Approvals and Structuring	Capital structure / loan approval	International Tax Planning
	Tenancy Agreement	Real Estate	Selection of Premises	
Labor Laws / Staff Handbook	Labour Contracts	Human Resources	Labour Union	Expat Tax Planning
Tax Registration and Tax Invoice Printing	Accounting / Payroll System Set-Up	Statutory Registration and Initial Set Up	Labour and Insurance Registration	Bank account opening support
		START OPERATION		

OUR VALUE PROPOSITION



PRE- INVESTMENT

- ▶ Market Entry Strategy
- ▶ Investment Law: Legal and Regulatory Assessment
- ▶ Vietnam's commitments under WTO
- ▶ Tax incentives
- ▶ Industrial codes mapping (CPCs to VSICs)
- ▶ Corporate structures in line with Vietnam laws
- ▶ Location of investment
- ▶ Due Diligence

EXECUTION / SET-UP

GREENFIELD TO BROWNFIELD SET-UP

- ▶ Pre-requisites Registrations and Approvals
- ▶ Land Scouting and Acquisition
- ▶ Investment Registration Certificate and Enterprise Registration Certificate (Company Incorporation)
- ▶ Initial Statutory Fulfillment
- ▶ Provision of Registered Address (if required)
- ▶ Recruitment Support
- ▶ Project Management
- ▶ Obtaining Sub-licenses

POST INVESTMENT

- ▶ Company Secretarial Services
- ▶ Accounting & Financing Reporting
- ▶ HR & Payroll Administration
- ▶ Business Advisory
- ▶ VAS / IFRS / Reporting Requirements
- ▶ Internal Audit and Outsourcing Services
- ▶ Transfer Pricing
- ▶ Performance, Governance, Risk & Compliance
- ▶ Tax Advisory & Consultancy Services
- ▶ Executive Search & HR Services
- ▶ Incubation Services
- ▶ Expatriates Relocation Services

For more information, please contact:

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