

Asia Pacific International Core of Excellence

The challenge

Addressing foreign tax considerations in a manner that seamlessly, efficiently and responsibly integrates with a company's business concerns can be a challenging proposition in the most stable of circumstances. In the current rapidly changing global tax environment, the task becomes harder still.

Local insight into key foreign tax jurisdictions, here and now, in the context of your constraints and objectives

The difficulties can be exacerbated by a number of factors:

- You may have an ample pool of experienced in-house tax specialists, but can you afford to have specialists in all of the world's major foreign tax jurisdictions?
- You may rely on outside, local tax advisors for assistance with foreign tax issues, but do you have access to them when you need them? Is it convenient – or even financially viable – to have these advisors travel to your offices for in-person consultations?
- Your outside advisers may have valuable jurisdiction-specific knowledge of local tax issues, but do they have an equal understanding of how the various local options align with your most important global tax considerations?

Asia Pacific International Core of Excellence (AP ICE) is positioned to assist with these challenges.

The AP ICE team includes tax specialists from key foreign jurisdictions, who:

- Are available here in the Asia Pacific region to participate in your tax discussions and assist with your decision-making;
- Can help put the tax technical issues specific to their own jurisdictions into context for your specific circumstances; and
- Will work with you to develop an approach to your international tax issues built on an awareness of your global business needs.

What is AP ICE?

AP ICE is a team of experienced tax professionals from 13 jurisdictions. The ICE team is available to provide you with tax support in a wide variety of situations—new business development, one-off issues, day-to-day questions, mergers and acquisitions and corporate life events—and can call on the tax resources available from Deloitte Touche Tohmatsu Limited's worldwide network of member firms as required to meet your specific needs.

The AP ICE team is located in Hong Kong, working with Deloitte tax practices across the Asia Pacific region. The team brings extensive experience with the tax systems of their own jurisdictions, has a firm grasp of the global tax environment in which your business is operating and is fully aware of the importance of understanding your particular business needs. The AP ICE team can explore answers to your foreign tax questions quickly, knowledgeably and efficiently.

The AP ICE team is available whenever and wherever you need us, and can offer assistance in many areas, including:

- International tax issues
- Cash repatriation
- Impact of business restructurings on worldwide taxes and foreign tax credits
- Tax consequences of supply chain restructurings
- Use of intellectual property in a global enterprise
- Tax aspects of financing strategies
- Business expansion planning, including choice of entity and capitalization issues
- Mergers, acquisitions and divestitures
- Tax risk management and base erosion and profit shifting (BEPS) issues
- Tax treaty interpretation

The AP ICE team maintains regular contact with the Deloitte member firms in key jurisdictions, monitoring and analyzing local tax developments and providing you with fresh insights into how to manage your global tax obligations without the need to manage time zone differences or long-distance travel. Because AP ICE is Hong Kong-based, we can have someone at your office, usually in a matter of hours, to brief you on developments and help you make more effective decisions.

We also can serve as a gateway to the Deloitte member firms in the Asia Pacific region. If you are planning a business expansion in the region, we can connect you with the appropriate local country advisers in all areas served by Deloitte in those jurisdictions, which can include audit, consulting, tax, financial advisory services, M&A due diligence, human resources and legal. We can serve as a central coordination point for all your Asia needs.

The Deloitte Tax difference

To learn about our AP ICE team today, please visit our website at www.deloitte.com/internationaltax/ice/apice or contact one of our tax professionals.

Asia Pacific presence

International perspective

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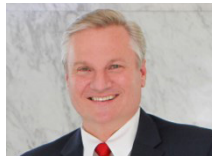
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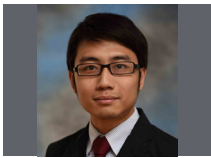
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About Deloitte Asia Pacific International Core of Excellence

The Deloitte Asia Pacific International Core of Excellence ("AP ICE") was established in June 2010 to provide international tax consulting services to Asia Pacific based companies investing abroad as well as multinational companies investing in Asia Pacific. AP ICE is based in Hong Kong and has a team of 21 senior tax professionals from 13 tax jurisdictions, including Canada, China, Germany, India, Italy, Japan, Luxembourg, the Netherlands, CIS, Singapore, South Korea, United Kingdom and the United States.

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