

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

AP ICE Co-Leaders



Germany
Claus Schuermann

Tel: +852 2238 7884
clschuermann@deloitte.com.hk



United States
Lili Zheng

Tel: +1 212 653 2689
lilizheng@deloitte.com



Canada
Christopher Roberge

Tel: +852 2852 5627
chrisroberge@deloitte.com



China
Kwan Yeung Yu

Tel: +852 2852 1037
kwanyu@deloitte.com.hk



Germany
Andreas Kirsch

Tel: +65 6800 4535
ankirsch@deloitte.com



India
Sujit Parakh

Tel: +91 124 679 2210
sujitparakh@deloitte.com



Italy
Olderigo Fantacci

Tel: +852 2852 1260
ofantacci@deloitte.com



Italy
Francesco Vitali

Tel: +852 2852 6782
fvitali@deloitte.com



Japan
Ken Leong

Tel: +81 703 3237 4293
ken.leong@tohmatu.co.jp



Luxembourg
Yves Knel

Tel: +352 45145 2260
yknell@deloitte.lu



Netherlands
Han Kalfsbeek

Tel: +31 6 5204 8471
hkalfsbeek@deloitte.nl



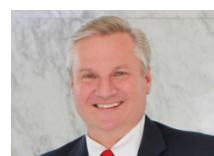
Netherlands
Stijn Van Maurik

Tel: +852 2531 1281
stvanmaurik@deloitte.com



CIS
Alexander Krylov

Tel: +86 10 8512 5457
alekrylov@deloitte.com.cn



South Korea
Scott Oleson

Tel: +82 2 6676 2012
scoleson@deloitte.com



South Korea
Dong Kyun Lee

Tel: +852 2531 1802
dongkyunlee@deloitte.com



Singapore
Kevin Ng

Tel: +65 6800 2891
kevinbng@deloitte.com



United Kingdom
Christina Chan

Tel: +852 2852 5666
christinachanhk@deloitte.com



United States
Thomas Chang

Tel: +852 2852 5666
thomaschang@deloitte.com



United States
Chloe Jiawen Zhang

Tel: +852 2109 5143
chloezhang@deloitte.com

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms and their affiliated entities are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities provide services in Australia, Brunei Darussalam, Cambodia, East Timor, Federated States of Micronesia, Guam, Indonesia, Japan, Laos, Malaysia, Mongolia, Myanmar, New Zealand, Palau, Papua New Guinea, Singapore, Thailand, The Marshall Islands, The Northern Mariana Islands, The People's Republic of China (incl. Hong Kong SAR and Macau SAR), The Philippines and Vietnam, in each of which operations are conducted by separate and independent legal entities.

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, Japan, Luxembourg, the Netherlands, CIS, Singapore, South Korea, United Kingdom and the United States.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively the "Deloitte Network") is by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.



This is printed on environmentally friendly paper