

QIP COMPANY: VAT REFUND, CAPITAL INCREASE, DIVIDENDS DISTRIBUTION AND TRANSACTIONS WITH RELATED PARTIES

Royal Group Phnom Penh
Special Economic Zone

October 6, 2023



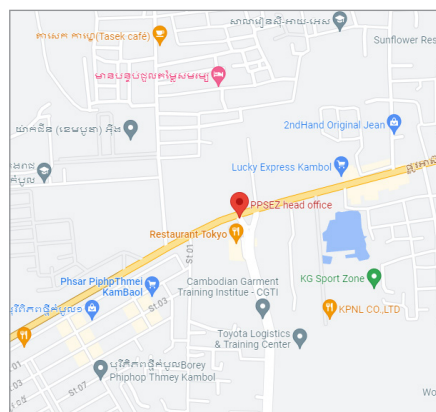
HIGHLIGHTS

- How to succeed in VAT refund process
- What to pay attention to when signing a loan agreement with a shareholder
- Steps to take when distributing dividends to shareholders
- Transfer pricing: when and why it is important; case study

PROGRAM

| TIME | PROGRAM |
|-----------------|---|
| | PANEL 1: VAT REFUNDS |
| 2:00PM - 2:15PM | <ul style="list-style-type: none">• Best practices of handling VAT refund process• How to prepare application documents for successful application |
| | PANEL 2: SHAREHOLDER LOANS |
| 2:15PM - 2:30PM | <ul style="list-style-type: none">• What to pay attention to when drafting a loan agreement with shareholder• What should be the governing law?• Steps and registrations in Cambodia after signing loan agreement• Interest in shareholder loans and tax treatment in Cambodia |
| | PANEL 3: DIVIDENDS DISTRIBUTION |
| 2:30PM - 2:45PM | <ul style="list-style-type: none">• What are the steps involved• Timing of the procedure and how to prepare in advance |
| | PANEL 4: TRANSFER PRICING |
| 2:45PM - 3:00PM | <ul style="list-style-type: none">• What is transfer pricing and why it is becoming more important in day-to-day operations• Case study of handling a transfer pricing analysis in the context of tax assessment in Cambodia |
| 3:00PM - 3:15PM | Q&A <i>Please fee free to send your questions in advance to yoonthit.sar@vdb-loi.com.</i> |

EVENT LOCATION



**ROYAL GROUP PHNOM PENH
SPECIAL ECONOMIC ZONE**
National Road No.4,
Khan Kambol,
Phnom Penh, Cambodia. 120906

HOW TO REGISTER AND ATTEND?

Registration is free of charge for PPSEZ tenants. Send your info (Name, Position, Company, Email, Contact Number) to Yoon Thit Sar (yoonthit.sar@vdb-loi.com).

MODERATOR



Mariza Ung
Partner
VDB Loi

Mariza is an experienced legal adviser, providing due diligence and structuring services to clients in a range of industry sectors. She is particularly known for her deep knowledge of regulatory aspects in real estate and construction, including the regulatory aspects of large project transactions, such as licensing, and factory and environmental approvals. Furthermore, she is an outstanding expert on land issues. She has worked on some of the largest energy and infrastructure projects in the country, such as solar plants, industrial zones, and island resorts. Mariza is a member of the Bar Association of Cambodia.

PANELISTS



Edith Ruan
Counsel
VDB Loi

Qualified both in China and in New York, Edith advises clients on commercial transactions across the infrastructure, banking and finance, and telecommunications sectors. She also has extensive experience in supporting Chinese companies for their overseas projects and businesses, including CITIC, ICBC, Huawei, SinoHydro, ZTE, and other state-owned and private entities. She is based in Phnom Penh, Cambodia



Pauline Pen
Project Manager
VDB Loi

Pauline has over 10 years of experience as a legal adviser on corporate and regulatory matters. At VDB Loi she is part of the Corporate and Tax Advisory team and advises a wide range of multinationals, financial institutions, and private equity funds. She is a licensed business registration agent, and also a licensed intellectual property agent, assisting the firm's clients with trademark searches and registration.



Bunhuy Lee
Senior Tax Manager
VDB Loi

With UK and Australian accounting qualifications, and a Master's of Tax from the University of Melbourne, Bunhuy brings a wealth of tax and accounting experience to his work at VDB Loi. Bunhuy advises on transfer pricing and tax matters across a range of industry sectors, including financial services. He is also an affiliate member of the Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA).



Putheary Uch
Senior Tax Manager

Putheary is a Senior Tax Manager with VDB Loi's Tax Disputes team. She has several years of experience in tax audit and transfer pricing, including with a Big 4 firm. Her in-depth understanding of tax compliance matters and strong relationships with the tax authorities allow her to successfully assist clients in resolving their tax issues.



Chanbormey Chrea
Tax Manager

Chanbormey has several years of experience as a tax adviser and transfer pricing specialist, including with two Big 4 firms. She uses her strong, on-the-ground understanding of the regulations and operating environment to advise clients across a range of industry sectors on efficient tax planning and structuring.



Eric Yang Tao
Tax Consultant

Eric brings extensive experience in financial analysis and performance management to his role at VDB Loi. With his background working in the private sector internationally and in Cambodia, he provides value-added services to help our clients develop and implement customized business strategies. Eric is a native Mandarin speaker.