

RSM TAKEAWAYS

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ADVISOR'S CHOICE: BEYOND NEWSLETTER

Q4/2021



AUDIT

Definition of accounting estimates (Amendment to IAS 8)

It is difficult to distinguish between a change in accounting policy and a change in accounting estimate, especially when it relates to a change in a measurement method. This distinction is important because changes in accounting estimates often affect an entity's profit or loss, but changes in accounting policies generally do not.

Read full our newsletter [here](#).

TAX

Decree No.92/2021 detailing Resolution 406 on tax supporting policies

Decree No.92/2021/ND-CP released on October 27, 2021 provide guidance to the application of tax policies to support businesses and individuals affected by Covid-19 as promulgated under Resolution No. 406/NQ-UBTVQH15.

Read full our newsletter [here](#).



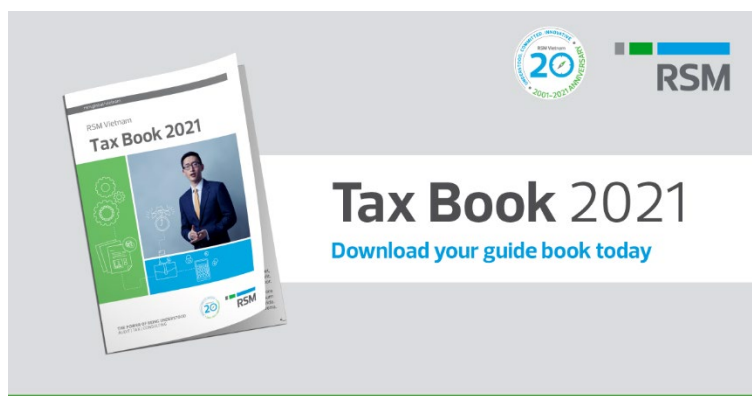
PUBLICATION

RSM Vietnam Tax Book 2021

Taxation is a complex subject and every year there are some changes in the law. Therefore, if you are not updated it would not help you at all. No matter who you are, a financial consultant or an entrepreneur, you need to know taxation.

This tax book provides up-to-date information on new tax rules for company owners that may significantly affect your business in Vietnam. We trust this will be a useful tool for your reference.

Download full our publication [here](#).



INSIGHT ARTICLE

The components for a successful purchase

The purchase of a business is a complicated transaction whose eventual value is determined by a wide variety of circumstances. Mr. Le Khanh Lam, our Partner at RSM Vietnam, discusses how starting with a whole lifecycle approach to merger and acquisition management is the most efficient way to maximise value.

Read full our article [here](#).



EVENTS

What to prepare for tax finalization amid COVID-19

On 24 November 2021, our "What to prepare for tax finalization amid COVID-19" webinar was successfully organised with the in-depth presentation which was delivered by Mr. Le Khanh Lam – Tax Partner of RSM Vietnam.

Watch the webinar recording [here](#).



Tax in Motion 2021

On 22 December 2021, the webinar RSM Tax in Motion 2021 gathering many speakers who are experts from many tax areas of RSM Vietnam took place successfully and attracted more than 100 attendees from many companies.

Watch the webinar recordings [here](#).



Tax health check: Less pain, more gain with us

60-minute complimentary virtual consulting sections by industry to identify approaches to strategically detect and control tax risks

To find more about our program, please visit [here](#).



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