

Rödl & Partner

---

# Capturing markets

---

THAILAND



# Capturing markets

---

“Companies think outside the box with bold ideas, expressing their determination to grow and develop. Upon discovering new paths, risks are to be minimized and opportunities to be identified at an early stage. We know from our own experience what matters when entering new markets. Together with our clients, we put ambitious plans into action.”

Rödl & Partner

# Rödl & Partner in Thailand

---

The Kingdom of Thailand with its capital Bangkok is an interesting business destination at the crossroads of Asia, with easy access to the region's dynamic markets, including its own domestic market of approx. 69 million people. Thailand is also attractive as a production base for international companies, which is underlined by various free trade agreements and its important role in the developing ASEAN Economic Community (AEC). Thailand was one of the founding members of the Association of South East Asian Nations (ASEAN) and played a significant role in the formation and development of the ASEAN Free Trade Area (AFTA). Besides the ASEAN trade, the country also offers convenient access to the markets of China and India.

Thanks to its comparatively good infrastructure as well as relatively low wage and price levels, for many companies Thailand has become a base from which to manage their investments in South East Asia.

Rödl & Partner has been present in Thailand with an own office since 2006. One of the key tasks of our office is to assist our clients in making best use of the complex commercial and fiscal environment in Thailand. We assist European and other overseas investors with a broad range of FDI projects as well as other cross-border commercial matters in Thailand.

Our clients benefit from our wealth of experience combined with the high standards and expert knowledge of an international organization. From our office in Bangkok, teams of Thai and German professionals render tailored legal, tax, accounting, payroll and audit services for our clients.



# Our Services

---

From our office in Bangkok, our professionals render the following services:

## AUDIT & ASSURANCE

Quality, responsibility, integrity, independence and objectivity are the values on which the work of our team of professionals is based. We adopt International Standards on Auditing (ISAs) and use an approach based on understanding business processes, the environment in which the company operates and the main risk areas. As a result, our audit process is extremely efficient and particularly effective. The output of our work is, in fact, a rich documentation containing valuable tips for shareholders, managers, CFOs, controllers, the staff engaged in the preparation of financial reporting, as well as for internal audit managers.

Our services comprise:

- Financial statement audit
- IFRS and foreign GAAP reporting
- Independent controls & systems process assurance
- Internal audit
- Fraud investigation
- Financial Due Diligence
- Regulatory compliance and reporting
- Corporate reporting improvement
- Agreed-upon procedures

## LEGAL CONSULTANCY

The distinguishing feature of our office's legal department is its substantial know-how in all fields of Thailand's commercial and investment law, combined with a strong international and comparative focus. These qualities allow us to offer Thai and foreign clients top-quality legal consultancy.

In each of these areas, Rödl & Partner is able to provide support to Thai and foreign small to medium-sized enterprises undergoing expansion, large industrial groups, holding companies, multinational companies and financial institutions.

We provide professional services in the areas of:

- Corporate secretarial / provision of resident director
- Investment Structuring
- Corporate restructuring and company formation as well as support in operational aspects
- Mergers and Acquisitions (M&A)
- Legal Due Diligence
- Employment law
- Company commercial law advice
- Intellectual Property Rights
- Work permit and visa application
- Business license and renewal
- Contract Matters
- Dispute Resolution, Litigation

## TAX CONSULTING

Rödl & Partner provides tax planning advice to ensure clarity, certainty and economic efficiency. We provide professional services in the areas of:

- National and international planning of tax structures
- Expatriate services
- Value added tax
- Tax compliance
- Mergers and Acquisitions (M&A)
- Tax Due Diligence
- Transfer pricing
- Representation in fiscal administrative or judicial proceeding

## BUSINESS PROCESS OUTSOURCING

We offer comprehensive outsourcing services, allowing for our clients to exclusively focus on the core of their business.

Our services comprise monthly payroll administration to annual year-end reporting as well as accounting services, namely monthly bookkeeping, preparation of monthly reporting, profit and loss account and balance sheet, year-end financial statement, notes to the account and reporting of annual accounts:

- Bookkeeping and financial accounting
- Preparation of monthly, quarterly or annual management and financial statements
- Consolidated reporting
- Payroll service
- Management information systems
- Cash, fund & payment administration
- Preparation of personal, corporate or monthly withholding tax returns
- Tax refund assistance
- Correspondence with tax authorities
- Secondment of accounting professionals for specific assignment



# About us

---

As attorneys, tax advisers, management and IT consultants and auditors, we are present with 107 own offices in 50 countries. Worldwide, our clients trust our 5,260 colleagues.

The history of Rödl & Partner goes back to its foundation as a solo practice in 1977 in Nuremberg. Our aspiration to be on hand wherever our internationally-active clients are led to the establishment of our first, own offices, commencing with Central and Eastern Europe in 1991. Alongside market entry in Asia in 1994, the opening of offices in further strategic locations followed, in Western and Northern Europe in 1998, USA in 2000, South America in 2005 and Africa in 2008.

Our success has always been based on the success of our German clients: Rödl & Partner is always there where its clients see the potential for their business engagement. Rather than create an artificial network of franchises or affiliates, we have chosen to set up our own offices and rely on close, multidisciplinary and cross-border collaboration among our colleagues. As a result, Rödl & Partner stands for international expertise from a single source.

Our conviction is driven by our entrepreneurial spirit that we share with many, but especially German family-owned companies. They appreciate personal service and value an advisor they see eye to eye with.

Our 'one face to the client' approach sets us apart from the rest. Our clients have a designated contact person who ensures that the complete range of Rödl & Partner services is optimally employed to the client's benefit. The 'caring partner' is always close at hand; they identify the client's needs and points to be resolved. The 'caring partner' is naturally also the main contact person in critical situations.



We also stand out through our corporate philosophy and client care, which is based on mutual trust and long-term orientation. We rely on renowned specialists who think in an interdisciplinary manner, since the needs and projects of our clients cannot be confined to individual professional disciplines. Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams.

## WHAT SETS US APART

Rödl & Partner is not a collection of accountants, auditors, attorneys, management and tax consultants working in parallel. We work together, closely interlinked across all service lines. We think from a market perspective, from a client's perspective, where a project team possesses all the capabilities to be successful and realise our client's goals.

Our interdisciplinary approach is not unique, nor is our global reach or our particularly strong presence among family businesses. It is the combination that cannot be found anywhere else – a firm that is devoted to comprehensively supporting German businesses, wherever in the world they might be.

# Your contact

## THAILAND

PHILIP ENDE

T +66 2 0263 258  
philip.ende@roedl.com

## GERMANY

MARKUS SCHLÜTER

T +49 221 9499 09 342  
markus.schlueter@roedl.com



## ROEDL & PARTNER BANGKOK

Empire Tower 3, 25th Floor  
1 South Sathorn Road  
Yannawa, Sathorn  
Bangkok 10120  
Thailand



## COLOGNE

Kranhaus 1  
Im Zollhafen 18  
50678 Cologne  
Germany



Visit us!

[www.roedl.com/thailand](http://www.roedl.com/thailand)