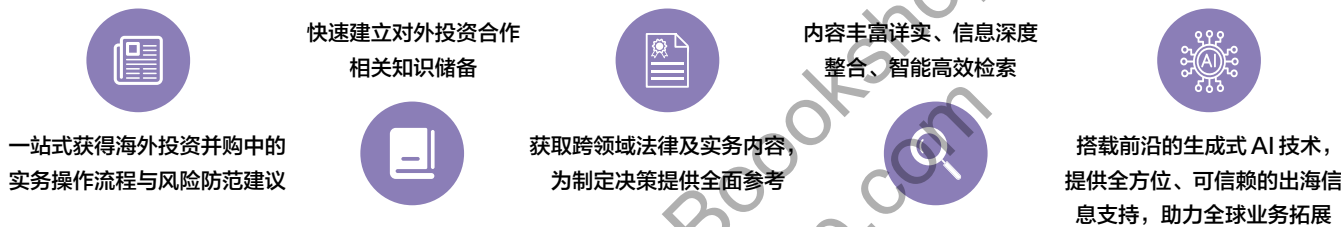


境外投资实务模块

境外投资实务模块是一款基于威科先行法律信息库推出的服务于中国企业“走出去”的实务解决方案。针对企业海外投经营过程中涉及的各类法律问题及风险，提供及时、全面、实操的信息及实务指引，助力企业在“走出去”过程中自信决策，实现投资目标。

产品价值



核心内容

智能工具

通过图表化、清单化的流程工具，有效帮助企业识别管制与制裁风险，助力企业高效合规

“走出去”工具箱

全球投资政策与信息指引网站地图，为“走出去”企业的前期准备工作提供有力支持

域外法律信息检索指引

聚合亚洲、中东、美洲等热点国家和地区的法律法规查询路径，为企业出海提供有益参考

进出口与贸易管制合规专栏

充分解读中国出口管制新规、美欧出口管制与经济制裁制度、国家安全审查制度等主要规定，并就中国企业规避相应风险提出实务建议

国际条约

囊括五大洲 100 余个国家和地区与我国签订的双边以及多边国际公约

内训助手

发布威科与业内专家合作研讨会的演讲资料，为企业内部培训提供有力参考

小威 AI+ | 境外投资

专为中国企业出海量身定制的智能问答助手，利用前沿的生成式 AI 技术，为您提供全方位、可信赖的出海信息支持，包括但不限于投资国的法律体系、合规要求及投资政策等相关信息，助您在复杂的国际环境中洞察先机：

- 高质量的多语言语料库
- 支持自然语言提问
- 快速生成中英双语答案
- 支持专业数据溯源
- 提供国别投资资讯动态

小威课堂

基于丰富的研讨会视频资料，每场研讨会视频按话题剪辑为若干 5-10 分钟不等的短视频，方便培训与学习

精选法规

精选对外投资合作相关法律法规、监管要求、指导意见；批量下载、智能互联、全面且及时

专家问答

在线提问企业海外投资经营所遇具体问题，及时获取业内资深专家指导

专家智慧

凝聚专家智慧，提供全方位、实操性、可落地的解决方案。目前包括但不限于：

- 实务指南：40 余部专业报告，涵盖重点领域、重点行业、重点国别的投资实务内容，提供全面出海指引
- 热点专栏：重点、热点、难点议题全方位解析，体系化梳理
- 投资资讯：汇总境外投资热点地区的行业动态、相关政策、监管现状等信息，为中国企业海外投资保驾护航
- 问答报告：梳理海外投资热点问题，提供清晰指导和实用信息
- 新规解读：持续关注监管动向，对新出台的重要法规及时推出全景解读

海量案例

收录涉外、涉港澳台、涉“一带一路”典型案例，以及与海外投资经营相关的案例解析及裁判文书

全球投资动态

每日监控全球投资要闻，确保全球投资动态及时掌握

“小威AI+ | 境外投资”的产品特色

AI时代，“小威AI+ | 境外投资”助力企业出海扬帆起航。



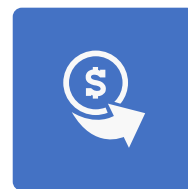
中文语言灵活发问

支持以中文进行自然语言灵活发问，友好交互



中英双语答案输出

输出中文、英文两种语言答案，满足多种需求



跨语种的丰富语料

依托投资国官方语言/英文/中文的高质量语料库



目的地国投资动态速递

每日推送目的地国最新投资动态

“小威AI+ | 境外投资”的产品界面

小威AI+ | 境外投资 wkwechat 退出

历史记录 + 新对话

越南的企业所得税税率是多少？

【问题回答】

越南的企业所得税（CIT）标准税率为20%。然而，根据不同的行业和具体情况，税率可能会有所不同。例如：

- 石油和天然气行业：**对于从事石油、天然气和其他贵重自然资源的勘探和开采活动的企业，税率范围为32%至50% ¹。
- 矿产行业：**对于某些矿产资源（如铂金、黄金、白银、锡、钨、锑、宝石和稀土）的开采，税率最高可达50% ³。
- 优惠税率：**某些高科技企业或在特定地区投资的企业可能享受优惠税率，如17%、15%或10% ⁸。

此外，企业所得税的计算公式为：
企业所得税 = 应税收入 × 税率
应税收入的计算方法为：
应税收入 = 总收入 - 可扣除费用 - 累计结转亏损（亏损可向后结转5年） ¹⁰。

【合规提示】

在进行越南投资时，企业应特别注意以下几点：

- 税收优惠政策：**越南政府为吸引投资，特别是在经济欠发达地区，提供了多种税收优惠政策。企业应充分了解并利用这些政策，以最大化税收优惠 ⁸。
- 税务合规：**企业需按时进行税务申报和缴纳，避免因未及时缴纳税款而产生滞纳金。例如，企业需在财年结束后3月30日前完成前一个财年的企业年度申报并汇算清缴 ¹⁰。
- 费用扣除：**了解哪些费用可以扣除，哪些费用不可以扣除，以确保税务合规。例如，不符合现行法律规定的固定资产折旧费用、超过法定合理消耗率的原材料成本等，均不可扣除 ¹⁰。

通过了解和遵守越南的税收法规，企业可以更好地进行税务规划，降低税务风险，确保投资的顺利进行。

Answer in English

官方来源

- [Mức thuế suất thuế thu nhập doanh nghiệp 2024 với các trường hợp](#)
- [Thuế thu nhập doanh nghiệp 2025: Cách tính và mức nộp](#)
- [Investing Into Vietnam – Basic Tax Considerations for Business](#)

本库来源

- [中国企业投资越南实务全指引 - 详解越南的企业所得税](#)

重新生成 复制

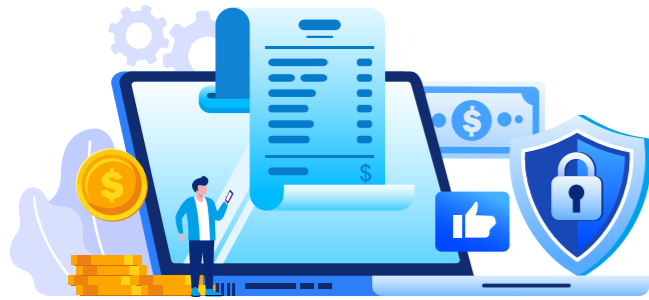
新加坡 印度尼西亚 越南

请输入您的境外投资法律问题...

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内容由AI生成，无法确保绝对真实和准确，仅供参考。使用时请遵守 [《隐私政策》](#) 和 [《使用条款》](#)

Wolters Kluwer China Law & Reference | Outbound Investment



Outbound Investment Vertical Database is launched by Wolters Kluwer China Law & Reference to offer “Go Global” solutions for Chinese enterprises to explore international market. In response to legal issues and risks related to investment and operation in foreign markets, the database provides comprehensive information and guidelines to help these companies make wise decisions and operate in compliance with laws.

Customers Value



Quickly build knowledge reserves for opening-up and cooperation

- Laws, policies and international treaties
- Legal information guide for major investment destinations and industries
- Global investment and M&A topics and interpretations



You can get one-stop procedures for overseas M&As and risk prevention suggestions:

- Chinese and foreign policies on export controls and policy explanations
- Overseas investment and M&A procedures and guide on regulatory approvals
- Legal issues and risks before, during and after the implementation of overseas investment and M&As
- Prevention and control of other risks in overseas investment and M&As



Obtain cross-industry legal and practice information to provide reference for policymakers:

- Legal practices in cross-border dispute settlement
- Business knowledge and legal practices related to cross-border finances and cross-border taxation
- Legal practices on foreign-related labor issues



Abundant and detailed information, deeply integrated content, and smart and efficient search:

- Improve work efficiency to tackle legal problems
- Provide strong support for strategic decisions
- Provide integrated information solutions for enterprises making overseas investment and M&As



Core information

Select laws and regulations

Select important laws and regulations, regulatory requirements and guidelines related to overseas investment, to provide comprehensive information on a timely basis



International treaties

Include bilateral and multinational international treaties between China and some 100 countries and regions across five continents

Exclusive columns

- Special column on import & export and trade controls
- Special column on cross-border compliance practices
- Special column on “Belt and Road” investment practices

Special topics

- Guide on legal due diligence in foreign investment destinations
- Topics related to US and EU export controls, economic sanctions and corporate compliance system construction
- Practice guide for Chinese enterprises on overseas operation compliance
- Chinese & English: List of matters worth attention in international M&A transactions - Application manuals for different countries
- Guide for overseas project development financing
- Topics related to foreign investment review
- Topics related to domestic regulatory approval and foreign market access
- Topics related to cross-border taxation
- Topics related to cross-border dispute resolution
- Topics related to cross-border labor cooperation
- Thorough explanation of cross-border M&A transaction model



Abundant cases

Collect typical cases involving investments in foreign countries, Hong Kong, Macau and Taiwan as well as “Belt and Road” Initiative, and case analysis articles and court ruling papers



Expert Q&As

You can ask questions online about your problems in overseas investment and business operations, and get useful instructions from experienced experts



Expert remarks

We invite experts to explain and comment on legal issues and practice topics you are interested in when you make outbound investment



Internal training assistant

Release speech papers shared by lawyers and legal experts at online and offline symposiums to provide useful reference for your companies' internal training.

Practice guide

Provide comprehensive, practical and feasible solutions, including but not limited to:

- Practice guide on World Bank sanctions and lifting sanctions
- Compliance report on overseas investment and trade
- Guide on export control laws in China
- Wolters Kluwer report on customs: Regulatory requirements and compliance guide for cross-border e-commerce operators after the implementation of the Law on E-commerce
- Wolters Kluwer report on trade compliance: International trade - Business risks and compliance guide under new circumstances
- Legal guide on commercial investment and development in Asia (Bilingual)
- Compilation of cross-border M&A cases and trade friction cases
- Outbound investment cooperation - Intellectual property guide
- Outbound investment cooperation - Labor use guide
- Guide on investment in multiple countries
- Guide on investment in key areas



“Go global” toolbox

Global investment policies and information website map - In the face of different legal systems at different countries and complicated market climate, Chinese enterprises are facing a lot of hurdles as they seek to explore foreign markets, and a major reason is that insufficient information has led to wrong investment strategy and decision. The map aims to provide strong support for Chinese enterprises to make early preparations for “going global”.

Global investment news

We monitor global investment news every day, to make sure you can get updated on a timely basis



List assistant

Collect and compile application materials and template documents to be used in overseas investment projects, so as to improve efficiency in project management

