KATHERINE TRAN

Senior Tax Partner & Co-founder of Le & Tran Law Corporation

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The right tax advice starts with the right questions.

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Overview

Katherine Tran (Tran Dong Phuong) is a Senior Partner and one of the founding members of Le & Tran Law Corporation. For over a decade, she has led the firm's **tax practice with rigorous technical discipline and an instinct for strategy** that comes from working across the full spectrum of Vietnamese tax law.

Her practice sits at the intersection of **tax law and commercial reality**. She advises domestic and multinational businesses on complex tax risks, structures transactions to withstand regulatory scrutiny, and leads **tax dispute proceedings** with a depth of technical knowledge that few practitioners in Vietnam can match. Her clients range from large foreign-invested enterprises to senior individual taxpayers navigating **cross-border income structures**, and they consistently rely on her for outcomes that require both technical precision and sound judgment.

As a licensed tax practitioner under the **General Department of Taxation, Ministry of Finance of Vietnam, and an ACCA affiliate**, Katherine brings a dual command of Vietnamese tax regulation and international accounting standards. This combination allows her to engage credibly with **both tax authorities and international clients**, bridging the interpretive gap that so often creates exposure in cross-border matters.

Beyond her client work, Katherine has been a central force in the firm's institutional development. She has **built and led the internal training programme at Le & Tran**, embedding a culture of disciplined legal reasoning and ethical practice that shapes how the entire team approaches complex problems.

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Practice Areas

- Tax Litigation & Dispute Resolution
- Tax dispute resolution and tax audit representation
- Transfer pricing
- Corporate income tax
- Customs law and compliance
- Personal income tax for foreign nationals and expatriates
- Double Tax Agreement application and cross-border tax structuring
- Cross-border tax advisory for foreign-invested enterprises & multinational groups
- Tax compliance audits and internal control reviews
- Tax implications in mergers, acquisitions, and corporate restructuring

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Approach to Tax Advisory

Katherine reads tax matters the way experienced practitioners do. Not just through the text of the law, but through **how authorities actually apply it**. She pays close attention to where scrutiny tends to land, **what positions hold up under audit**, and how grey areas get resolved in practice. This is what allows her to give clients advice that is genuinely useful, not just technically correct.

She approaches each engagement by first understanding the full picture. The **client's business structure, the regulatory environment, and the specific risk** profile of the matter all inform how she frames her advice. From that foundation, she develops a position that is **technically sound and defensible**, while remaining practical for the client to act on. She does not offer conclusions without clearly explaining the reasoning and the risks attached to each path.

When a tax audit or dispute arises, her focus is on the technical substance. She constructs **the tax position, organises the supporting documentation, and engages directly with tax authority** officials on the issues that matter. She prepares clients well in advance of those conversations, so they enter the process with clarity on where they stand and what to expect.

Her advisory work extends comfortably **into cross-border tax matters, including transfer pricing, Double Tax Agreement applications, and the tax treatment** of foreign-sourced income in Vietnam. For multinationals and foreign-invested enterprises, she provides a coherent view across both Vietnamese requirements and their broader international obligations, so there are no gaps between the two.

Areas of Engagement

Tax Litigation & Dispute Resolution

— Advised **on transfer pricing audits** as the principal tax advisor, liaising with senior tax authorities and developing remedy proposals on adjustments to **corporate income tax bases.**

— Supported resolution of **corporate income tax disputes** over **contested deductible expenses**, building the technical argument and managing the process through to settlement.

— Advised **foreign-invested enterprises on customs compliance**, including responses to regulatory changes and strategies to address exposure before it reaches a point of violation.

International and Cross-Border Tax

— Advised foreign nationals and expatriates on the tax treatment of locally derived and overseas income, including direct engagement with **tax authority officials** on **Double Tax Agreement applications.**

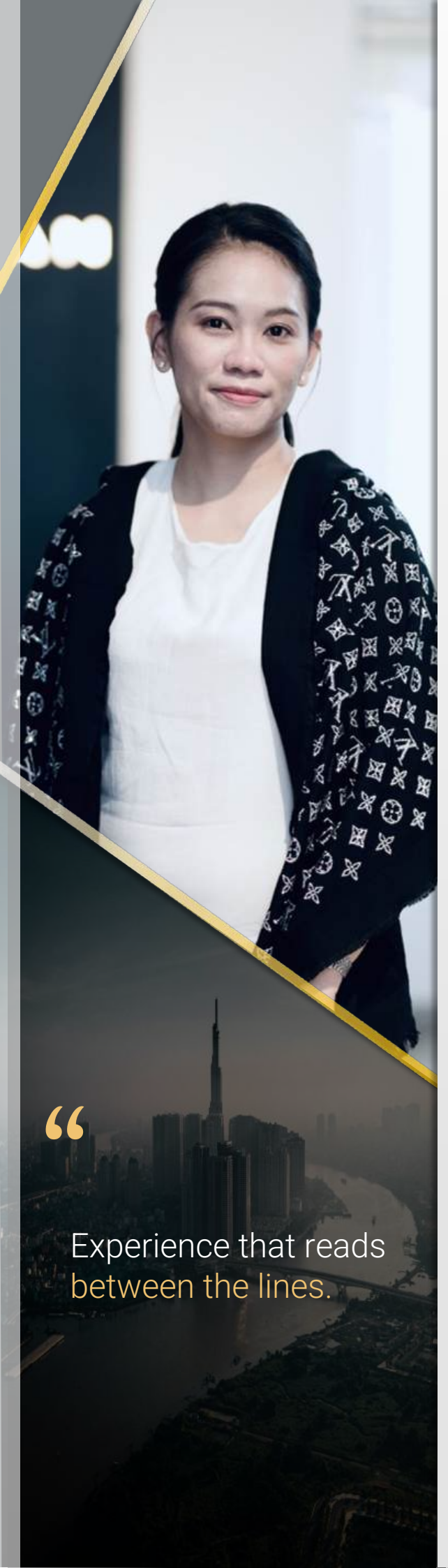
— Assisted foreign enterprises in **establishing operations in Vietnam**, covering regulatory submissions and coordination with senior authorities throughout the process.

Corporate and Transactional Tax

— Advised on **cross-border share transfers**, covering the tax and regulatory dimensions of both internal restructuring and external transactions.

— Conducted **tax compliance audits** and **internal control reviews** for multinational clients, identifying exposure and recommending practical mitigation steps.

— Advised on **employment tax structures** and internal labour regulations for domestic and foreign-invested enterprises.



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Qualifications & Credentials

- Licensed Tax Practitioner, General Department of Taxation, Ministry of Finance of Vietnam
- ACCA Affiliate (Association of Chartered Certified Accountants), Singapore
- Business Law Consultant, licensed in Vietnam
- Senior Partner (Tax), Founding Member, and Head of Tax Practice, Le & Tran Law Corporation

Publications & Contributions

- Contributor, Chambers Global Practice Guides: Vietnam Corporate & M&A 2024
- Contributor, Vietnam's Regulatory Framework for Mergers & Acquisitions 2024
- Content lead and reviewer, "Q&A Labor Law"
- Content lead and reviewer, "Effective Non-Compete Agreements for Employment Contracts"
- Content lead and reviewer, "Consideration of Reducing 50% of Goods Subject to Quality Inspection Prior to Customs Clearance"

Institutional Role at Le & Tran

As a **founding member** of the firm, Katherine has contributed to Le & Tran's development in ways that extend well beyond her individual practice. She designed and implemented the firm's **internal training model**, a programme built on a distinctive methodology that prioritises **legal reasoning and professional ethics** rather than procedural routine. This system has been instrumental in raising the quality and consistency of legal work across the firm.

She also plays a central role in **human resources development,** shaping the firm's culture, hiring standards, and the professional standards its lawyers are expected to meet. This institutional commitment reflects a view of legal practice that extends beyond individual matters to the **long-term credibility and capability** of the firm as a whole.

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