

## Junior Staff talent standard

### Global Tax and Legal Indirect Tax

Building a *globally uniform level of quality and capability* in our core services so that our clients experience a *consistent, exceptional Deloitte* is critical to become the undisputed leader in professional services. The following standard defines the capabilities required at the Junior Staff level for our Indirect Tax service line.

#### Leadership capabilities

We expect practitioners at all levels to embrace and live our purpose by challenging themselves to identify issues that are most important for our clients, our people, and for society and *make an impact that matters*. There are five Leadership capabilities that we require from all Junior Staff across the organization, regardless of service line. Behavioral anchors for each capability are described below.

Capability	Description	Behavioral anchors
<b>Living Our Purpose</b>	Builds own understanding of our purpose and values; explores opportunities for impact	<ul style="list-style-type: none"> <li>Behaves in accordance with Deloitte values</li> <li>Consistently challenges self to deliver outstanding quality and value</li> <li>Recognizes and explores opportunities for personal impact on clients and for colleagues and communities</li> </ul>
<b>Talent Development</b>	Demonstrates strong commitment to personal learning and development; acts as a brand ambassador to help attract top talent	<ul style="list-style-type: none"> <li>Solicits feedback to build understanding of own strengths and areas for development</li> <li>Actively participates in key learning and development opportunities for his/her level</li> <li>Acts as a brand ambassador with peers and colleagues to support attraction of top talent</li> </ul>
<b>Performance Drive</b>	Understands expectations and demonstrates personal accountability for keeping performance on track	<ul style="list-style-type: none"> <li>Ensures he/she is clear on expectations and asks clarifying questions when needed</li> <li>Is aware of own strengths and uses them effectively to deliver high quality results</li> <li>Assumes personal responsibility for achieving results and supports the team by taking on additional responsibilities when needed</li> </ul>
<b>Influence</b>	Actively focuses on developing effective communication and relationship-building skills	<ul style="list-style-type: none"> <li>Engages with others to build relationships and develop a network</li> <li>Demonstrates ability to understand the underlying interests and expectations of others</li> <li>Respects and responds with sensitivity to the concerns and viewpoints of others</li> </ul>
<b>Strategic Direction</b>	Understands how their daily work contributes to the priorities of the team and the business	<ul style="list-style-type: none"> <li>Understands objectives and desired outcomes for assigned areas of responsibility and sets personal goals accordingly</li> <li>Seeks to understand how specific areas of responsibility contribute to broader business objectives and outcomes</li> </ul>

#### Core Professional and Technical capabilities

Below are the Core Professional and Technical capabilities for Indirect Tax Junior Staff:

Capability	Description	Behavioral anchors
<b>Tax Laws and Rules</b>	Develops knowledge of current tax legislation across the Global Tax and Legal function	<ul style="list-style-type: none"> <li>Develops knowledge of relevant tax rules and regulations and their associated processes to formulate solutions</li> <li>Conducts research and uses appropriate facts, analysis, and conclusions to draft technical advice, reports, memoranda and other deliverables relevant to tax laws and rules</li> <li>Remains current on recent developments and changes relating to area of tax specialization</li> </ul>

<b>Delivery Excellence</b>	Recognizes the key capabilities required to deliver a high quality service experience to the client	<ul style="list-style-type: none"> <li>• Delivers client service according to relevant Deloitte standards, policies, and ethical principles</li> <li>• Understands the general components of and tracks progress against a work plan, assuming responsibility for assigned work and reviews for accuracy and quality</li> <li>• Develops an understanding of quality processes and risk procedures as they relate to clients, including scope</li> <li>• Understands our Tax and Legal services and products</li> <li>• Supports business development efforts through data gathering, research, or proposal development</li> </ul>
<b>Analytical Thinking and Problem Solving</b>	Collects, assimilates, and analyzes data and uses standard processes and tools to help surface and support solutions for solving problems in the Tax and Legal business	<ul style="list-style-type: none"> <li>• Leads data gathering and assimilation to formulate a hypothesis and conducts an objective root cause analysis using a structured problem solving approach</li> <li>• Develops analytical models that can be interpreted convincingly and reinforce recommendations</li> <li>• Develops and validates solutions by combining insights from personal experiences and Deloitte Subject Matter Experts (SMEs) with standard methods and tools</li> <li>• Proactively shares knowledge, ideas, and information with others</li> <li>• Contributes ideas to develop solutions, consulting with others as appropriate</li> </ul>
<b>Technology Tools and Solutions</b>	Applies technology knowledge to address client business challenges	<ul style="list-style-type: none"> <li>• Is familiar with Tax and Legal's technology offerings, frameworks and methods routinely integrated within Service Line domain</li> <li>• Identifies technology components of business objectives and operations</li> <li>• Collaborates effectively with SMEs and technologists on business-technology requirements</li> <li>• Applies knowledge of technologies to strengthen client recommendations</li> <li>• Stays current on technology trends and understands how Deloitte's services and capabilities can address common client challenges</li> <li>• Comprehends how technology supports business objectives and enables core business processes</li> </ul>

## Service Line Technical capabilities

Below are the Service Line Technical capabilities for Indirect Tax Junior Staff:

Capability	Description	Behavioral anchors
<b>Consultancy and Compliance</b>	Prepares basic tax returns and refunds by referencing tax implications, opportunities, and their optimization	<ul style="list-style-type: none"> <li>• Gathers information to prepare returns including content of relevant returns (VAT/GST and non-VAT/GST) and any relevant penalty regimes</li> <li>• Prepares tax returns and refunds, calculations of risk and potential penalties, and follows up with appropriate authorities</li> <li>• Uses Deloitte tools and technology resources (including VAT/GST) to prepare tax returns and interest for delayed payments</li> <li>• Applies rules governing the supply of goods and services domestically and cross-border when preparing tax returns</li> </ul>
<b>Tax Authority Relationship Management</b>	Establishes relationships with tax authorities and learns the local tax organizational structure, responsibilities, rights and obligations of taxpayers, tax authorities, and Deloitte	<ul style="list-style-type: none"> <li>• Learns about compliance obligations and timelines, rights and obligations of taxpayers, and VAT/GST litigation issues and procedures</li> <li>• Joins meetings with tax authorities to discuss client issues</li> <li>• Researches and references top relevant local VAT/GST court cases</li> <li>• Keeps up to date with tax authority and Deloitte strategies</li> <li>• Provides research assistance and observes strategy and position discussions</li> </ul>
<b>Tax Transaction Rules</b>	Follows the principles and structure of legislation and related concentration, development in law, published tax authority positions, and court cases	<ul style="list-style-type: none"> <li>• Summarizes key concepts of basic legislation and court cases</li> <li>• References transactions and cross border movement of goods and services potentially liable to foreign tax rules</li> <li>• References basic non VAT/GST tax consequences arising from standard transactions relating to legislation and court cases</li> </ul>
<b>Customs and Trade Rules</b>	Applies customs laws, rulings, and jurisprudence (fiscal and non-fiscal) principles and the interaction of customs and global trade (CGT) laws with non-CGT disciplines to projects	<ul style="list-style-type: none"> <li>• Articulates key principles for Import and Export areas (e.g., tariff classification and duty structures, valuation, country of origin, special trade programs, agreements and regimes, types of duties/exemptions/other taxes triggered by trade such as excise tax and consumption tax)</li> <li>• Performs basic technical, risk, and opportunity analyses based on client facts and circumstances, trade flows, and processes</li> <li>• Determines synergies and differences in areas of contention between CGT laws and non-CGT disciplines and offerings</li> </ul>

<b>Compliance Planning</b>	Applies laws effectively in compliance matters, and identifies further opportunities when undertaking client work	<ul style="list-style-type: none"> <li>• Reports requirements relating to import/export compliance as well as the processes and procedures followed in relation to clearance of goods through customs</li> <li>• Articulates the importance and benefits of compliance, and the implications of non-compliance (including but not limited to penalty regimes, fines and forfeitures)</li> <li>• Absorbs the roles and responsibilities of businesses and governing authorities in compliance management</li> </ul>
<b>Products to Market</b>	Identifies business needs and opportunities based on a client's business and industry	<ul style="list-style-type: none"> <li>• Utilizes networks within the local country office to identify opportunities for developing business</li> <li>• Realizes key features of successful engagements and considers how these can be implemented for other clients</li> <li>• Identifies products/services delivered at local member firm level and products delivered in key industries and across service lines in local country to apply to client situation</li> </ul>