

## Manager 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 Manager 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 Managers across the organization, regardless of service line. Behavioral anchors for each capability are described below.

Capability	Description	Behavioral anchors
<b>Living Our Purpose</b>	Acts as a role model, embracing and living our purpose and values, and recognizing others for the impact they make	<ul style="list-style-type: none"> <li>• Holds self and others accountable for living our values</li> <li>• Challenges self and others to make an impact that matters for our clients, our colleagues and our communities</li> <li>• Recognizes colleagues and teams for the impact they make, and helps connect their contributions with our broader purpose</li> </ul>
<b>Talent Development</b>	Develops high-performing people and teams through challenging and meaningful opportunities	<ul style="list-style-type: none"> <li>• Looks for challenges and opportunities to grow team members' expertise and talents – encourages people to stretch their capabilities</li> <li>• Supports team members' development needs through formal and informal coaching and knowledge sharing</li> <li>• Actively supports the attraction and development of top talent</li> </ul>
<b>Performance Drive</b>	Delivers exceptional client service; maximizes results and drives high performance from people while fostering collaboration across businesses and borders	<ul style="list-style-type: none"> <li>• Sets expectations for the team, aligns their strengths to tasks, and challenges them to raise the bar while providing support</li> <li>• Encourages teams to collaborate within and across businesses and borders, proactively helps make connections</li> <li>• Provides timely feedback to team members to drive high performance</li> </ul>
<b>Influence</b>	Influences clients, teams, and individuals positively, leading by example and establishing confident relationships with increasingly senior people	<ul style="list-style-type: none"> <li>• Builds productive, long-term relationships with clients and colleagues, across a broad network, based on mutual respect</li> <li>• Demonstrates an understanding of others' needs and interests, and sensitivity to the organizational and political climate</li> <li>• Adapts influencing approach to take account of individual and organizational sensitivities</li> </ul>
<b>Strategic Direction</b>	Understands key objectives for clients and Deloitte, aligns people to objectives and sets priorities and direction	<ul style="list-style-type: none"> <li>• Demonstrates an understanding of Global, Business and Member Firm strategies</li> <li>• Communicates the big picture – drives engagement by connecting the contributions of junior practitioners to broader Deloitte/client objectives</li> </ul>

#### Core Professional and Technical capabilities

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

Capability	Description	Behavioral anchors
<b>Tax Laws and Rules</b>	Applies knowledge of current tax legislation, proposed/pending legislation, their implications, and understands interaction across the Global Tax and Legal function, specifically with their area of expertise	<ul style="list-style-type: none"> <li>• Understands local/country-specific tax laws and regulations to articulate their implications to clients</li> <li>• Stays abreast of proposed and evaluates legislation to understand their implications to client's situation</li> <li>• Promotes efficiency by streamlining existing client processes based on current and proposed tax legislation and their implications</li> <li>• Reviews proposed and existing client policies to confirm their alignment with current and proposed tax legislation</li> <li>• Designs and implements tax strategies that complement client business and operational objectives</li> </ul>

<b>Delivery Excellence</b>	Demonstrates subject matter specialty and ability to share knowledge in one or more service lines within the Global Tax and Legal function	<ul style="list-style-type: none"> <li>• Shares lessons learned, best practices, deliverables via the relevant knowledge networks</li> <li>• Develops a network of internal and external contacts within the organization to facilitate sharing/retrieving of information; encourages others to make organizational knowledge more productive</li> <li>• Guides/facilitates team understanding of Global Tax and Legal function to enable effective knowledge sharing and application among junior staff</li> <li>• Guides team in applying service line-specific, Global Tax and Legal, and firm-wide agreed standard methodologies, policies, procedures, and tools</li> <li>• Recommends updates of methodologies and tools to enhance their efficiency and effectiveness</li> <li>• Develops relationships with others who have knowledge in areas outside of main area(s) of expertise in order to bring the full breadth of Deloitte services to the client</li> <li>• Understands that competitive advantage is continuous innovation, applying new knowledge</li> <li>• Identifies risks and issues and proposes solutions</li> <li>• Communicates risks and issues in a timely manner to the client to avoid surprises</li> </ul>
<b>Analytical Thinking and Problem Solving</b>	Uses appropriate research techniques and analytical skills to enable fact-based decision making	<ul style="list-style-type: none"> <li>• Defines the scope of research activities, ensures data and documents from client/competent authority/regulators is comprehensive and supports the research questions/focus</li> <li>• Selects and recommends the appropriate resources to address research questions and enable targeted research as well as guides staff on finding appropriate resources</li> <li>• Analyzes and reviews data as well as others' analysis to spot inconsistencies, discrepancies, and omissions in data</li> <li>• Drafts complex, well-structured formal and informal communications in accordance with standard policies and procedures</li> <li>• Shares feedback with project team to help them enhance their communication skills</li> <li>• Effectively organizes and presents complex issues, results, and recommendations to project team and clients</li> </ul>
<b>Technology Tools and Solutions</b>	Uses common technology tools to improve work efficiency, effectiveness, and client service	<ul style="list-style-type: none"> <li>• Uses a wide array of technology tools and recommends the best tools and features to decrease time spent locating and capturing information (e.g. use of standard work papers for efficient data entry)</li> <li>• Uses and recommends appropriate tools to communicate and collaborate with others and actively participates in/leads virtual sessions</li> <li>• Uses advanced software application functions and tools to produce and review high quality deliverables in a timely manner and guides others in doing so</li> <li>• Leverages technology products and services to drive efficiency and resolve client issues quickly</li> <li>• Drives adoption of client focused technology tools across service line/practice</li> <li>• Spots emerging industry specific technology trends and recommends how clients can prepare for these changes</li> </ul>

### Service Line Technical capabilities

Below are the Service Line Technical capabilities for Indirect Tax Managers:

Capability	Description	Behavioral anchors
<b>Consultancy and Compliance</b>	Helps clients mitigate risk, meet compliance obligations and statutory deadlines, and realize business goals by completing processes and identifying sustainable planning opportunities	<ul style="list-style-type: none"> <li>• Assists client to complete timely and accurate tax and financial filings/compliance activities in order to meet obligations</li> <li>• Designs, proposes, and works with clients to implement planning strategies that are consistent with clients' strategic goals</li> </ul>
<b>Tax Authority Relationship Management</b>	Understands the rights and obligations of taxpayers and tax authorities, current areas of focus of local authorities, and Deloitte's position in response to authorities and client	<ul style="list-style-type: none"> <li>• Analyzes tax laws to uncover implications on taxpayers and communicates implications to clients</li> <li>• Defines taxpayer protocols and duties by researching taxpayer and tax authority roles and responsibilities/obligations</li> </ul>

<b>Tax Transaction Rules</b>	Demonstrates VAT and GST subject matter specialty, understands applicable laws, management, and obligations, and can apply professional and industry guidance to advise clients	<ul style="list-style-type: none"> <li>• Researches and analyzes VAT and GST to provide tax guidance to clients</li> <li>• Facilitates team understanding of VAT and GST to enable effective knowledge sharing and application among staff</li> <li>• Works closely with clients and Deloitte team to understand a company's goals and strategies and applies knowledge of VAT and GST to bolster the company's goals and strategies</li> </ul>
<b>Customs and Trade Rules</b>	Demonstrates and applies knowledge of current customs laws, proposed laws, their implications and understands the interaction of customs and global trade laws with non-customs and global trade disciplines	<ul style="list-style-type: none"> <li>• Builds knowledge of customs laws, rulings and jurisprudence (non-fiscal principles)</li> <li>• Identifies risks and issues and proposes solutions</li> <li>• Understands interaction of customs and global trade (CGT) laws with non-CGT disciplines Understands trade flows and processes</li> </ul>
<b>Compliance Planning</b>	Implements processes and identifies sustainable planning opportunities to help clients mitigate risk, meet compliance obligations and statutory deadlines, and realize business goals	<ul style="list-style-type: none"> <li>• Translate customs and global trade laws and knowledge into specific actions and procedures with clients</li> <li>• Effectively implements new actions and procedures with clients in line with customs and global trade laws</li> <li>• Displays knowledge of domestic compliance requirements</li> <li>• Displays knowledge of automated solutions supporting customs and global trade compliance Uses relevant automated solutions</li> </ul>
<b>Products to Market</b>	Identifies and develops opportunities to grow the business without compromising quality and integrity	<ul style="list-style-type: none"> <li>• Seeks opportunities to market products/services developed within global VAT/GST/CGT</li> <li>• Seeks opportunities to standardize products/services and bring to global VAT/GST/CGT</li> <li>• Positions global VAT/GST/CGT products/services within industry and integrated service offering Positions products and services developed by industry service offering</li> </ul>