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Pan-European Tax Reporting



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Fund Tax Reporting

Deloitte, the Fund Tax provider of choice



At investor level:

	Daily tax	Tax registration	Annual tax	Ad-hoc
Austria	-	OeKB	DDI	Distribution reporting
Belgium	B-TIS	Ruling upon request	Streaming (FCP)	Subscription Tax
Chile	-	-	-	Asset test
Denmark	-	Application	Reportable Income	-
France	-	-	PEA / Taper relief / couponnage	-
Germany	AKG I, AKG II, IG, ZG	WM-Daten	DDI §5, §18 and §19, ADDI	Distribution reporting
Italy	-	-	IRRP/ Capital vs. income split	Inheritance
Lichtenstein	-	-	Fund earnings	-
South Korea	Korean Taxable NAV	-	-	-
Norway	Asset Test	-	Asset test	SSA
Spain	-	-	-	Traspaso
Sweden	-	SKV 2745	KU Forms	-
Switzerland	-	-	Muster reporting	-
UK	Equalisation	Application	Excess RI	Asset Test
U.S.	Computation	8865 (CTB) / EIN / State	PFIC / K1 / FIN 48	Investor Reporting



At fund level

- Tax structuring/advice
- Tax compliance/filing
- VAT
- E-filing of "taxe d'abonnement"



At investment level:

- Monitoring and calculation of capital gains and tax exposure on a daily, monthly or quarterly basis (FIN 48 / ASC 740-10)
- Preparation of transfer pricing documentation and transfer pricing guidelines
- Help developing internal guidance and controls to address and confirm whether an uncertain tax position exists; assisting the client with the financial statement disclosures
- Assistance in permanent account number or national tax number application, where applicable
- Assistance in the preparation of a return of income and filing
- Liaison with the local agent
- Calculation and advice on the taxability of sale transactions
- Preparation and filing of tax statements to tax authority or custodian
- Stamp duty and other potential tax liabilities
- Tax reclaims



Global vision
Global solutions
Local delivery

