


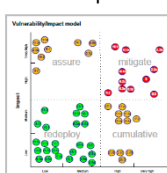



Strategic Indirect Tax Review

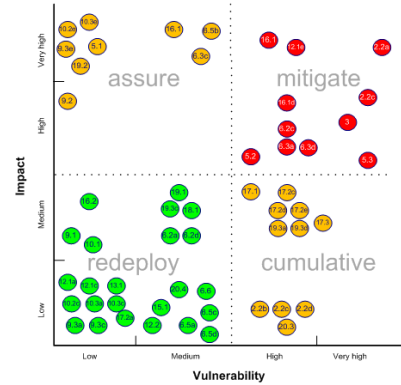
Enabling efficient identification of VAT/GST risks and opportunities

Deloitte assists clients to identify potential VAT/GST risks and opportunities and gain comparative cross-jurisdictional insight across global organisations.

<p>Who can benefit?</p> <p>Any company seeking a scalable approach for VAT/GST risk management, including:</p> <ul style="list-style-type: none"> • Domestic entities seeking verification of VAT/GST risks and opportunities to evaluate potential business impacts and stricter compliance measures • Multinational companies seeking to compare performance across jurisdictions and identify organizational best practices • Stakeholders needing an expedited assessment of VAT/GST risks and opportunities for newly acquired businesses <p>“Best in class” global VAT/GST operations are key to avoiding unnecessary tax authority scrutiny</p> 	<p>Service highlights</p> <ul style="list-style-type: none"> • Employ innovative, user-friendly, web-based VAT/GST Review Smart diagnostic technology to perform a preliminary global analysis which graphically visualises VAT/GST risks and opportunities and identifies initial recommended actions • Assess risks stemming from the application of VAT/GST legislation and internal accounting procedures and processes • Assist management to identify and implement progressive compliance solutions • Provide business performance benchmarking across global entities <p>VAT/GST Review Smart streamlines consistent diagnosis of risks and identification of opportunities</p> 
<p>Why now?</p> <p>Operational synergies</p> <ul style="list-style-type: none"> • Business expansion leads to additional indirect tax risks on a local and/or global scale • Tax authorities around the world introducing sophisticated indirect tax regimes as a means of raising revenue • Increasing governmental focus on taxpayer behavior and reducing the tax gap through audits • Continually evolving legislative regulations driving the use of technology for VAT/GST matters • Establishing VAT/GST best practices leads to synergistic operational efficiencies <p>Standardising processes helps avoid unnecessary costs and penalties related to VAT/GST liabilities</p> 	<p>Why Deloitte?</p> <ul style="list-style-type: none"> • Proprietary, web-based VAT/GST Review Smart technology to efficiently visualise risks and opportunities • Global network of professionals with multi-disciplinary expertise including tax consulting, tax compliance, process management, and ERP customization • Benchmarking helps to identify best practices for process improvement <p>VAT/GST Review Smart technology and a standardised global approach throughout 40 jurisdictions delivers efficient and consistent results</p>  

Strategic Indirect Tax Review Example Report & Contact Details

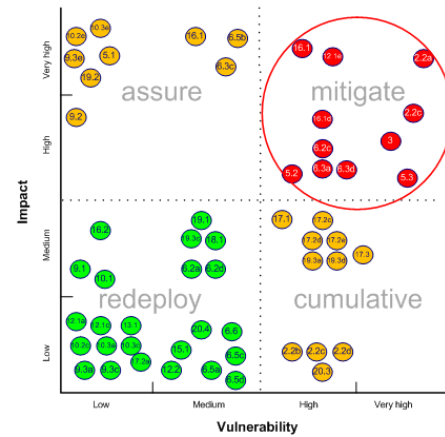
Vulnerability/Impactmodel



Impact: How big is the possible impact of this topic for your company? This either could be a financial risk/opportunity, or could relate to being non VAT compliant.
Vulnerability: To which extent does the topic involved result in an exposure?

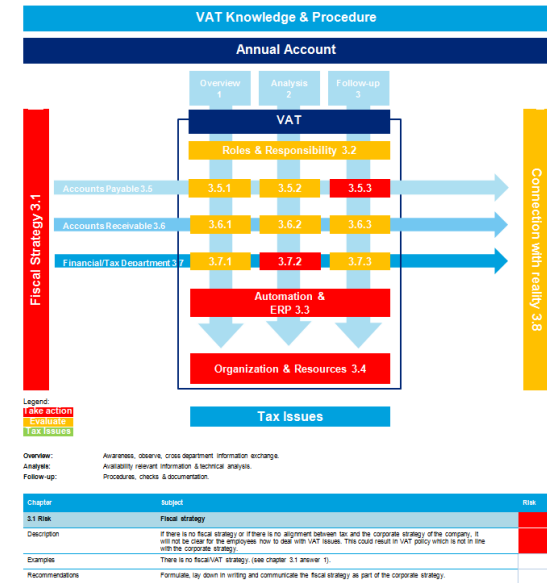
Chapter	Subject	Chapter	Subject
2	VAT Status	10	Exemptions
3	Knowledge of VAT & procedures	11	Compensation
4	Purchases of goods	14	Deduction of VAT
5	Supply of goods	17	Personal benefits
6	Purchase of services	18	Invoicing
10	Supply of services	19	Bad debts and discounts
11	Immovable property	20	Various

Vulnerability/Impact model



Chapter	Subject	Risk Description	Impact	Vulnerability	Risk	Recommendation	Comment
3	VAT Status		High	Very High	High		
2.1	VAT status	Generalized finding on specific risks					
2.2a	Trading activities	The VAT status of the trading activities may, raise doubts.	Very High	Very High	High		Your company has trading activities.
2.2b.2	Trading activities	The VAT status of the trading activities may, raise doubts.	Medium	High	High		
2.2c	Trading activities	The VAT status of the trading activities may, raise doubts.	High	Very High	High		
5	VAT Knowledge & Procedures		High	High	High		
We regard the risk description of the chapters 10 refers to the required knowledge & Procedures.			High	High	High		

Results VAT Knowledge & Procedures



For more information:



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