

## Senior 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 Senior 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 Senior 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>	Identifies and embraces our purpose and values and puts these into practice in their professional life	<ul style="list-style-type: none"> <li>Lives our values and challenges others to do the same</li> <li>Demonstrates personal commitment to raising the bar and making an impact that matters</li> <li>Encourages others to find opportunities for impact; sets the pace for junior staff and peers</li> </ul>
<b>Talent Development</b>	Develops self by actively seeking opportunities for growth, shares knowledge and experiences with others, and acts as a strong brand ambassador	<ul style="list-style-type: none"> <li>Shares knowledge and experiences to support the development of peers and junior practitioners</li> <li>Actively seeks challenges and opportunities to build on existing strengths, develop new capabilities and learn from others</li> <li>Acts as a strong brand ambassador, participating in formal and informal activities focused on bringing top talent to Deloitte</li> </ul>
<b>Performance Drive</b>	Seeks opportunities to challenge self; teams with others across businesses and borders to deliver and takes accountability for own and team results	<ul style="list-style-type: none"> <li>Draws on own and others' strengths to meet personal and team objectives</li> <li>Collaborates within and across businesses and borders</li> <li>Monitors own results against objectives and seeks feedback to identify ways to improve personal and team performance</li> </ul>
<b>Influence</b>	Builds relationships and communicates effectively in order to positively influence peers and other stakeholders	<ul style="list-style-type: none"> <li>Relates effectively to people across all levels, including leaders, peers, and clients</li> <li>Asks insightful and provocative questions to understand the diverse views, interests and expectations of key stakeholders</li> <li>Adjusts communication style based on the audience in order to have maximum impact</li> </ul>
<b>Strategic Direction</b>	Understands objectives for clients and Deloitte, aligns own work to objectives and sets personal priorities	<ul style="list-style-type: none"> <li>Understands client and Deloitte objectives and takes personal accountability for aligning own work</li> <li>Communicates broader business objectives and desired outcomes to guide the work of others</li> </ul>

#### Core Professional and Technical capabilities

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

Capability	Description	Behavioral anchors
<b>Tax Laws and Rules</b>	Provides initial recommendations of current tax legislation across the Global Tax and Legal function to Manager level practitioners	<ul style="list-style-type: none"> <li>Applies knowledge and skills of relevant practices and processes (or relevant tax rules and regulations) in area of specialization to client problems</li> <li>Presents findings and recommends and implements advice relevant to tax independently and consults others as needed</li> <li>Reviews written technical advice, reports, memoranda and/or other deliverables relevant to tax laws and rules in terms of adequacy of research conducted and appropriateness and accuracy of conclusions</li> <li>Assesses the business impact of recent developments and changes relating to area of tax specialization for his/her clients</li> </ul>

<b>Delivery Excellence</b>	Demonstrates advanced knowledge of the key capabilities required to deliver a high quality service experience to the client	<ul style="list-style-type: none"> <li>• Proactively manages client issues and expectations</li> <li>• Gains the confidence of the client by demonstrating an understanding of their business in client interactions</li> <li>• Monitors execution of own work to ensure adherence with quality standards, serving as an example to Junior Staff (where applicable)</li> <li>• Identifies potential areas of risk and discusses those issues with management</li> <li>• Recognizes when a client need can be addressed by one of our Tax and Legal services or products after considering applicable Deloitte policies and professional rules (e.g. independence requirements)</li> <li>• Plans and organizes business development efforts under the direction of others</li> </ul>
<b>Analytical Thinking and Problem Solving</b>	Selects appropriate methods for collecting and analyzing data, and develops informed recommendations that shape or support the client's business strategy	<ul style="list-style-type: none"> <li>• Conducts hypothesis testing to clarify the problem and its root causes</li> <li>• Interprets and synthesizes data, exercises professional skepticism to challenge data, and identifies meaningful insights to develop recommendations that most effectively support a client's business objectives</li> <li>• Maintains knowledge in the use of data, service line innovation, benchmarks, and business metrics to make critical decisions</li> <li>• Provides a vision for deliverables, develops and validates team's analysis and recommendations in context of broader project</li> <li>• Teaches others how to use available knowledge networks and develops network of internal and external contacts within the organization to facilitate sharing/retrieving of information</li> <li>• Understands that competitive advantage is continuous innovation and uses experience and proven methodologies to assist in the development of solutions</li> </ul>
<b>Technology Tools and Solutions</b>	Articulates how technology enables the business and communicates this effectively to clients while ensuring appropriate technologies and methodologies are used on projects	<ul style="list-style-type: none"> <li>• Ensures team has sufficient knowledge of technology/methodologies to complete client projects effectively by sharing best practices and tools with junior practitioners</li> <li>• Articulates how technology enables business processes and is able to communicate its value clearly to clients</li> <li>• Can speak comfortably about technology tools with clients</li> <li>• Articulates how technology enables business processes and is able to communicate its value clearly to clients</li> <li>• Translates client needs into detailed requirements</li> </ul>

### Service Line Technical capabilities

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

Capability	Description	Behavioral anchors
<b>Consultancy and Compliance</b>	Understands, applies, and monitors tax returns and refunds, their implications, opportunities, and optimization	<ul style="list-style-type: none"> <li>• Prepares and monitors the tax returns and refunds process</li> <li>• Follows tax refund policies and rules in own jurisdiction, including understanding of Global Foreign VAT/GST refund service offering</li> <li>• Identifies relevant legislation and jurisprudence and prepares draft advice that clearly communicates technical positions</li> <li>• References rules underlying the optimization scheme when preparing tax returns and refunds</li> <li>• Researches client operations, identifies applicable legislation and jurisprudence, and prepares draft advice communicating tax rules</li> <li>• Checks for accuracy of information with financial accounts and statements</li> </ul>
<b>Tax Authority Relationship Management</b>	Collaborates with the departments of authorities, familiarizing him/herself with local tax organizational structure, responsibilities, rights and obligations of both taxpayers and tax authorities	<ul style="list-style-type: none"> <li>• Contacts and liaises with tax authorities on administrations issues</li> <li>• Prepares and collates supporting documentation to be submitted to tax authorities on client's behalf</li> <li>• Attends meetings with local tax authorities and actively contributes; takes responsibility to follow up with tax authorities</li> <li>• Prepares specific documentation to support client's position in discussion with authorities</li> <li>• Researches top relevant VAT/GST court cases, locally and internationally</li> </ul>
<b>Tax Transaction Rules</b>	Understands the basic 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>• Helps identify key issues and opportunities for clients and key tax contracts in other jurisdictions</li> <li>• Articulates general implications of legislations, published views of the tax authority, and court cases</li> <li>• Helps determine non-VAT/GST issues and proposes solutions</li> </ul>

<b>Customs and Trade Rules</b>	Performs complex technical, risk, and opportunity analyses based on particular customs laws, rulings, jurisprudence facts and circumstances of the client	<ul style="list-style-type: none"> <li>Assesses the impact of changes in laws by applying knowledge of trade flows and processes including imports, exports and supply chain security programs</li> <li>Demonstrates detailed understanding of synergies, differences and areas of contention between CGT and non-CGT disciplines and offerings</li> <li>Consults with non-CGT specialists on non-CGT offerings when multi-disciplinary issues and selling opportunities are identified</li> </ul>
<b>Compliance Planning</b>	Drafts client deliverables detailing interpretations of domestic and international laws, business and technical findings, and proposes recommendations/solutions	<ul style="list-style-type: none"> <li>Spots consulting opportunities arising from compliance</li> <li>Interprets laws and applies to automated solutions by liaising with technology developers and configuration specialists</li> <li>Applies technical knowledge in designing, implementing, and testing automated solutions by liaising with technology specialists with a view to improving and/or developing offerings</li> <li>Identifies areas where problems/short-comings exist in client's systems, recommends, and showcases potential automated solutions to client</li> <li>Assists in the execution of complex automated solutions implementations</li> </ul>
<b>Products to Market</b>	Identifies client's needs, and underlying business and industry issues, by asking relevant, specific questions and makes recommendations to Mastery level specialists	<ul style="list-style-type: none"> <li>Recognizes current VAT/GST/CGT laws and jurisprudence and their impact on clients</li> <li>Develops standard VAT/GST/CGT products/services within the VAT/GST/CGT practice by using resources in one's local firm</li> <li>Identifies products/services delivered at local and global VAT/GST/CGT level and key industries for the global VAT/GST/CGT practice</li> <li>Identifies opportunities to integrate VAT/GST/CGT and industry service offerings</li> </ul>