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The Queen's Award for Enterprise 2008

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Methodology

Welcome to the 2022 *Guide to the World's Leading Tax Advisers* the international legal market's leading guide to the top legal practitioners advising on tax law.

When first published in 1994, the Expert Guides were the first-ever guides dedicated to leading individuals in the legal industry. Since then we have continued to focus on individuals considered by clients and peers to be the best in their field.

The guides for each practice area are updated every two years. Our research process involves sending over 5,000 questionnaires to senior practitioners or in-house counsel involved in each practice area in over 80 jurisdictions, asking them to nominate leading practitioners based on their work and reputation. The results are analysed and screened for firm, network and alliance bias. The list of experts is then discussed and refined with advisers in legal centres worldwide.

Our researchers have compiled a list of specialists in 75 jurisdictions for this guide. These specialists have been independently offered the opportunity to enhance their listing with a professional biography. The biographies give readers valuable, detailed information regarding each adviser's practice and, if appropriate, their work and clients.

We owe the success of this guide to all the in-house counsel and firms that completed questionnaires and met our researchers. Thank you. We hope you find the guide to be a useful tool. All information was believed to be correct at the time of going to press.

Research team

EXPERT GUIDES RESEARCH

Expert Guides has been researching the world's legal markets for over 28 years, and has become one of the most trusted resources for international buyers of legal services.

Our guides cover a broad – and growing – range of legal practice areas, including:

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Commercial arbitration
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Energy and environment
Insurance and reinsurance
International trade and shipping
Labour and employment
Life sciences
Litigation and product liability
Patents
Privacy and data protection
Rising stars
Tax
Technology, media and telecommunications
Trade mark
Transfer pricing
Trusts and estates
White collar crime
Women in business law

Our guides are distributed to and regularly used by the world's most prominent decision-makers and frequent buyers of legal services. Each guide has an extensive distribution list plus additional tailoring to its area of focus.

Each guide is also reprinted in full at www.expertguides.com

EXPERTGUIDES

THE WORLD'S FINEST ADVISERS CHOSEN BY THEIR PEERS

ASIA PACIFIC

ASIA PACIFIC

Deloitte Asia-Pacific Regional Profile

Number of professionals: Over 10,000 tax professionals in Deloitte Asia Pacific ("AP")

Deloitte AP tax offers unrivaled service across the full spectrum of tax compliance and advisory. By blending modern technology into its working processes and deliverables, Deloitte AP Tax is well positioned to unleash the power of tech-enabled solutions and advisory by a seamless team of tax professionals, tax technologists, and insightful consultants of other disciplines.

Deloitte AP tax now has a strong team of almost 400 technology specialists, which enables Deloitte to achieve a competitive advantage in the Asia-Pacific market to enable clients' tax leaders in their digital transformation journey, as well as empowering innovation in process improvement, traditional tax service enhancement, new tax offering development, etc.

To assist clients with their compliance and reporting aspirations, Deloitte AP has created various forums to facilitate the mindset transformation and demonstrate the value of the Deloitte Tax Operate model via a flexible approach to compliance that delivers strong governance, efficiency, and savings to an organization.

Uncertainties since the outbreak of COVID-19 have painted the backdrop for an active scene of tax activities across the region. With its insights and ideas, Deloitte AP has been providing tax advisory for a number of high-profile M&A cases and furthermore, due to its consistently strong capabilities across the full spectrum of tax services, Deloitte AP is capable of offering its clients with the one-stop-shop experience with quality and ease of mind.

Deloitte AP is also committed to drawing on our extensive experience in both public and private sectors to contribute to tax policy developments relating to tax legislation and administration developments across the Asia-Pacific. In the past year, Deloitte AP has contributed to the areas of the OECD's pillar I and pillar II initiatives, sustainability and climate, mobility/future of work, and various local tax matters.

Talent is another top agenda item for Deloitte AP, and we have worked hard to provide a differentiated talent experience to secure and retain the requisite capabilities amidst the current war for talent. Deloitte AP is committed to infusing trust in diversity, equity, and inclusion. A vibrant and stimulating working culture across the region and our Shared Values are essential factors to make everyone feel included and thrive at work. These foundations inspire us to make a positive economic and societal impact.

- Deloitte's network in Asia-Pacific covers 19 jurisdictions as of June 2022, providing all-round tax services from more than 140 offices under a collaborative model. Our talent mobility approach is leading forward and accelerating better outcomes.
- Deloitte AP provides tax technology solutions in conjunction with innovative client-centric services to meet tomorrow's needs with today's resources. Together we embark onto the transformation journey with our clients and offer a distinctive client experience that is trustworthy and promising.

The development of OECD's Two Pillar approach impacts the tax environment along with accelerated digitalization, remote work, and supply chain development.

Pillar 2 will impact traditionally low tax jurisdictions like Hong Kong and Singapore. It will also impact many other Asia countries that have been using tax incentives to attract foreign investment.

COVID-19 has further accelerated the transformation agenda for clients and us alike. Many have started to rethink their tax operate model and the remote work reality has redefined the global/regional mobility to some extent.

As businesses try hard to amend the disrupted global supply chain, the free trade agreements endorsed by the Regional Comprehensive Economic Partnership ("RCEP") are another inspiring development that will benefit the value added tax/goods and services tax landscape across the 16 participating countries/regions in the region.

Innovation is a mindset and embedded in our structuring ideas, problem-solving solutions, new offering developments, as well as the adoption of digital capabilities.

Through our new hires of over 350 technology specialists and continuous investments, we have strengthened our credentials and provided the opportunity to be engaged in a broad variety of transformation initiatives during 2021. For example,

- we are engaged on a multi-year, national-level government project to digitally transform how a tax authority will deliver services to its citizens
- we have developed an integrated digital platform to enable a smoother supply chain operation under the framework of the Regional Comprehensive Economic Partnership
- we have implemented a centralized software development capability to accelerate regional software development and govern investment decisions

We have strong tax technologist teams in Australia, China, and India.

Our key service offerings

- Outsourced compliance, accounting, documentation
- Technology consulting and support
- Tax advisory and transactions
- Mobility, payroll, and immigration
- Workforce, technology, and analytics
- Reward, employment tax, and share plans

Recent wins

- Provision of holistic tax operate services to a leading global petrochemical group

- Sell-side advisory of a prominent M&A deal
- A future-of-work global mobility program that enables the employees of the multinational client to navigate the immigration and tax compliance issues

Awards

Deloitte has crowned 16 awards at the International Tax Review (ITR) Asia-Pacific Tax Awards 2021, including:

Regional awards

- Tax Firm of the Year
- Tax Policy Firm of the Year
- Tax Technology of the Year
- Diversity and Inclusion Firm of the Year

National awards

- Tax Firm of the Year – Hong Kong SAR, Indonesia, Japan, Malaysia, New Zealand, Taiwan, Vietnam
- Transfer Pricing Firm of the Year – Australia, Hong Kong SAR, Malaysia, Philippines

Impact Deal of the Year

Bain Capital/Virgin Australia

Eminent leaders

Almost 150 Deloitte tax professionals in Asia-Pacific have been recognized by International Tax Review, respectively in Indirect Tax Leaders 2022, Tax Controversy Leaders 2022, Women in Tax Leaders 2022, and Leading Tax Advisers 2022.

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ASIA PACIFIC

Q&A with Chris Roberge

Tax partner

Deloitte AP

What was the most significant development in your region/jurisdiction's tax practice in the past 18 months?

The most significant developments are equally Pillar 2 and operational transformation of the tax function. Pillar 2 will impact traditionally low tax jurisdictions like Hong Kong and Singapore. It will also impact many other Asian countries that have been using tax incentives to attract foreign investment. This is especially true in the context of the Asian economies seeking to recover from the economic slowdown in the last 18 months and boost their economic growth through boosting new capital investments and employment via traditional tax incentives.

Equally tax departments have been stretched to the limits with all the new reporting requirements and the resurgence of tax audits. Taxpayers are revisiting how they operate their tax function, their people's roles and responsibilities, processes used, and role of tax technology.

What was the most notable effect of that change?

The most notable effect of Pillar 2 is the introduction of minimum taxes in places like Singapore and Hong Kong. It is yet to be seen if this will impact taxpayers' investment decisions and how these economies, and others, will react to other legislative changes.

With regards to Operate, the most notable effect is the review of outsourcing contracts to identify the optimal way to use limited in-house tax resources.

Where is the market moving in this practice area?

In reaction to these potential new Pillar 2 rules, taxpayers are reviewing their supply chains, intangibles, and financing strategies to determine what impacts, if any, will occur. They are also investing in data analysis tools and reviewing their Enterprise Resource Planning ("ERP") systems to estimate the financial impact and to determine their ability to meet any new compliance requirements.

The market is also looking to consolidate tax service providers to bring in more consistent processes, drive efficiencies, and leverage the benefits of scaled technology. In the near and medium-term, we will see much more technology-enabled tax practices in AP with consistent tax processes.

What kind of impact will this have on your work?

We are working with clients to evaluate the future effectiveness of supply chain, intellectual property, and finance strategies in light of any proposed Pillar 2 strategies. While the rules are not finalized, we are conscious of the potential impact and consider it in future advice.

We are also forming strategic alliances with technology service providers and building large-scale delivery centres to assist clients with their tax department transformation.

Do you anticipate any significant legislative changes in the future with a material impact on tax in your region?

The introduction of minimum taxes and the potential alteration of tax incentives in developing countries (i.e., tax holidays, etc.) will impact the region and the overall tax structure.

If these come into force, how will the industry look in the future?

All industries are expected to continue to expand into Asia as it continues to be the fastest-growing region in the world. It is also home to the largest consumer market and many of the largest economies. As a result, the industry will continue to invest heavily and will align its new and existing investments with the new tax rules.

For industries, such as high tech, life sciences, etc., that rely heavily on intangibles, we may see a relocation of intangible property rights to meet the tax requirements of the new rules.

How would you describe the tax controversy landscape in your region/jurisdiction? What has changed in the past year/are there any big disputes or court cases that we should be aware of, or that have had a big impact/set a precedent?

Tax controversy activity was slowed due to COVID-19 in many AP jurisdictions. However, in the current year, we have seen a significant acceleration as tax authorities catch up. We continue to see more targeted and risk-based approaches by the tax authorities. We also see

more authorities adopting a tax process review and governance model with the goal of reducing traditional detailed tax audits where a company has strong tax governance processes.

Do you expect tax procedures in your region to move towards common standards or diverge in the future?

Tax procedures will continue to align as each of the authorities learns best practices from each other. However, the alignment will occur at various paces due to the various maturities of the economies in each country and their limitation on resources.

How is the global drive towards increased regulation going to affect tax practice?

Tax accustomed to increased regulation. Most taxpayers continue to expect more complex and detailed tax regulations and for those regulations to always be changing. This requires taxpayers to develop a flexible and agile approach to matters. The increased regulation is also driving towards more global consistency. This is requiring taxpayers to have a stronger centralized control and data management. This centralization will lead to more operational changes at the tax department as they revisit the way they undertake their tax responsibilities.

How are the longer-term effects of COVID-19 affecting your practice?

In the medium to long term, there will continue to be hybrid working models where people work from home and the office. This affects both our clients and our practice.

It is also driving the growth of our Operate practice as taxpayers have identified many tax functions that they can easily outsource since they have been working outside their office for the last two years successfully.

How is digitalization, and how are increasing technology-adjacent requirements (e-invoicing/continuous transaction controls) affecting your practice and your clients?

Technology is a key pillar in a high-performing tax function as they rely on all aspects of people, processes, and technology. Technology solutions have made significant advancements over the past few years and are becoming more applied to Asian markets (tax needs, language, etc.). We see many clients investing in technology to augment and empower their existing tax processes. We are also investing heavily in technology, so we can improve the efficiency of our services and provide greater tax insights to our clients.

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Tracy has been the Asia Pacific Business Tax Services ("BTS") Leader over 3 years. Before this role, she had been the Tax Managing Partner of EY Hong Kong and Macau for more than 6 years.

She has been voted as one of the "leading tax advisers" in Hong Kong by the Legal Media Group Guide to the World's Leading Tax Advisers in each edition since 2007. She regularly contributes articles and presents tax seminars on latest tax development and changes.

Tracy has been a partner of 16 years and is experienced in providing tax consulting advice for conglomerates which are active in inbound and outbound investments activities. Tracy is based in Hong Kong and works closely with her fellow partners of various EY offices outside Hong Kong in advising client's cross border supply chain and distribution models. Her roles on these significant engagements included direct tax planning, advising on the information possibly requested by and assistance in explaining the business models and transactions in question to the Hong Kong tax authorities ("IRD").

Tracy is often approached for advice on seeking agreement with the IRD on transactions with significant tax implications. Examples included – a refund claim on past withholding tax paid of over US$60M, a deduction claim on approximately US$200M of payments to group companies operating outside Hong Kong, etc.

In her role of Asia Pacific Area BTS Leader, Tracy drives the relevant tax services growth across 6 Regions – APAC FSO, ASEAN, Greater China, Japan, Korea and Oceania which covers more than 20 countries. EY is a globally connected tax planning and advisory practice. BTS combines Private Client Services, Tax Policy and Controversy, Quantitative Services, Customer Tax Operations Reporting Services, Business Tax Advisory services enabling to provide insightful, multi-country tax advisory services in a connected and consistent manner throughout every stage of the tax life cycle; planning, accounting, compliance and controversy.

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Aseem Chawla is the Founder & Practice Leader at ASC Legal, Solicitors & Advocates in New Delhi. He is a Member of Bar Council of India & Fellow Chartered Accountant and certificate holder of *"Comparative Tax Policy & Administration"* from Harvard Kennedy School & *"Vienna Certificate in Double Tax Treaties"* from Vienna University of Economics and Business, Austria (WU).

Aseem has over two decades of experience in advising on a variety of Legal, Tax and Business matters including international tax, representation & litigation practice, inbound/outbound investment structuring and cross-border tax issues, business advisory, exchange control regulatory and money laundering laws. He is an accredited Trust & Estate Practitioner and Member of Society of Trust & Estate Practitioners (STEP), U.K. and is well regarded for estate planning, including advising large families & corporate houses on governance aspects.

Aseem is actively involved in leadership capacity at various professional bodies and business chambers in India & abroad and is regularly invited to various domestic and international tax forums and industry chambers. Aseem is visiting faculty with the Institute of Chartered Accountants of India (*ICAI*) on taxation & white collar crimes. He has been nominated by the Government of India, as Non-Executive Independent Director on Board of one of the largest State-Owned General Insurance Companies. Aseem is the Vice-Chair of the South Asia/Oceana and India Committee, Section of International Law (ABA). Further, he has also been appointed as the Vice Chair of the International Private Client Committee of the ABA International Law Section. He has been the former Secretary of the Taxes Committee of the International Bar Association (IBA) and has been recently nominated, as a member of its India Working Group (IWG).

Aseem has been consistently adjudged over decades, as one of leading international tax experts in the Asia Pacific region by Chambers and Partners, Asialaw Leading Lawyers & Expert Guides, Who's Who Legal surveys. His name finds mention in "*100 Legal Luminaries of India*" published by Lexis Nexis.

Aseem has several authorships to his credit, including the publication on the Indian contemporary tax landscape titled, *"Finding a Straight Line Between Twists and Turns: Imperfect, yet Honest Reflections on the Indian Tax Landscape"*, which has received much accolades from all quarters. He has most recently curated *"Supreme Court on Company Law [Compendium of Cases] 1950-2021"*, in three volumes, published by Bloomsbury. He is a contributory author of "*Taxation of Crypto Assets*" by Kluwer Law International. He is lead contributory author of tax treatise, *"A Global Analysis of Tax Treaty Disputes"*, published by Cambridge tax law series. He is currently co-author of International Bureau for Fiscal Documentation's (*IBFD*) Global M&A Tax Research Platform. Aseem's views are often sought by print and electronic media.

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Dinesh Kanabar winner of "Asia Tax Practice Leader of the Year- 2020", is a stalwart in the industry and has over the decades been recognised by his peers as amongst the top tax advisors in India. His ability to relate the business strategies of clients to the tax and regulatory environment has been recognised as unique and has played a critical role in developing solutions for clients.

Prior to founding Dhruva, he held a series of leadership positions across several large professional service organizations in India.

Dinesh has served as Chairman of KPMG's tax practice. Before joining KPMG, he served as the Deputy CEO of RSM & Co, a leading tax boutique in India and subsequently led the tax and regulatory practice of PricewaterhouseCoopers (PwC) upon the merger of RSM & Co with PwC.

He is a member of the National Executive Committee of FICCI and is currently a mentor of the FICCI Committee on Taxation. He has also worked with the Government of India on several policy committees. He was a member of the Rangachary Committee constituted by the Prime Minister of India to deal with tax reforms in the IT/ITES sector and for evolving Safe Harbour Rules.

Dinesh is a Director on the Boards of some of the largest and most prestigious organizations in the country and is also on the Board of Shiv Nadar University in Chennai.

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Amit Maheshwari is the Tax Partner at AKM Global, a consulting firm with a focus on cross-border transactions. AKM Global provides a full spectrum of Entry strategy, Consulting, Transaction Advisory, Tax, and Transfer Pricing services in India. He leads the firm's International Tax practice.

With more than 15 years of experience, he advises clients across industries on the tax treatment of domestic and cross-border transactions. He has expertise in bringing tax-efficient solutions to M&A transactions, tax structuring, and repatriation planning. He also helps expatriates and high-net-worth individuals in managing their tax compliance. He works extensively with foreign CPAs and law firms to develop tax-efficient structures for clients in India and abroad. Amit focuses on corporate tax practice and provides tax planning and consulting services to the MNCs including representing the companies before regulatory bodies in India.

Amit always takes a forward-looking approach to identify tax law and business opportunities that can help clients accomplish their objectives. He has experience across various sectors including Software, ITES, Infrastructure, Oil and Gas, Aviation, Manufacturing, Retail, Financial Services, PEO, Shipping, Transportation, Logistics, Metal & Mining, Automobile, Engineering, Pharma & FMCG. Amit's practice involves serving clients with operations in India, USA, UK, Japan, Singapore, and countries in western Europe.

Under Amit's able leadership, the tax practice of AKM Global has grown multifold with a total headcount of around 400 people serving foreign companies. The firm has been consistently ranked as a Tier 3 firm in International Tax Reviews' "Transfer Tax Guide" from 2017 to 2022. Over the last 2 years, the firm has successfully started helping the US and UK CPA firms in managing their tax compliances. The practice line is doing corporate, individual, trust as well as international tax returns. Amit was nominated as "Asia Transfer Pricing Practice Leader of the Year" in Asia Tax Awards by ITR in 2017. Moreover, Amit is recognized as a Tax Leader in World Tax Controversy Leaders Guide 2021 and a Transfer Pricing Expert in 2018 & 2019 listed by Euromoney.

Amit is an avid author on tax and regulatory issues and a regular speaker at several international conferences on subjects including India Entry Strategy, International tax, and Transfer Pricing. He actively contributes his views on International Tax, Transfer Pricing, and Exchange Control Regulations to the known Television Channels as well as the domestic and international publishing houses including Economic Times, Financial Express, Reuters, Financial Times, Tax Analysts of US, CNBC, etc.

Amit has co-authored "Expatriate Taxation - Decoding the Complexity", a book that focuses on Income-tax and Regulatory aspects applicable to expatriates in India.

To serve the industry, Amit is active in various industry chambers in India and is a member of international accounting alliances.

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Ahdianto is a tax partner with more than 23 years' experience in tax, customs and business consulting. He is a licensed tax court attorney, a licensed customs court attorney and holds Indonesian Customs Expert Certification and Indonesian Tax Brevet Certification (Level C- the highest level). In the past, he was indirect taxes head with Deloitte Indonesia.

He is known in the market for his litigation expertise in the Tax Court. Ahdianto named as Indirect Tax Leader and Tax Controversy Leader by International Tax Review (ITR) World Tax. He is also a 2017 and 2018 Asia Tax Disputes & Litigation Practice Leader Finalist by ITR Asia Tax Awards. He led the tax disputes and litigation team of GNV Consulting to win the award as the ITR 2020 and 2018 Indonesia Tax Disputes & Litigation Firm of the Year.

Ahdianto also has extensive knowledge and experience in Indonesian tax and customs. He has engaged in several tax projects such as performing tax diagnostic review, tax disputes settlement, corporate tax restructuring, obtaining tax and customs facilities, tax and customs refunds, bonded zone facility audit and customs review. He has a broad experience in strategic planning and representation in the Indonesian Tax Court for multinational companies including manufacturing, mining companies, financing services, trading services and constructions services.

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Charles is a Partner in GNV with more than 20 years' experience providing various types of tax and customs consultation, as well assistance with corporate licenses and trade regulatory issues.

Before joining GNV, Charles spent over 12 years with Deloitte, serving as a Partner in Deloitte Southeast Asia, based in Jakarta, Indonesia (Deloitte Tax Solutions). During his service in Deloitte, Charles headed several industry/ service lines in the areas of banking and financial services, indirect taxation and customs, as well as BMO (Business Model Optimization – supply chain rationalization) projects. As part of the firm's development initiative, Charles was also the tax learning leader in Deloitte. His previous experience as an external auditor in several Big 4 firms gave him relevant knowledge in the financial accounting area to lead the team on IFRS tax-related matters in Deloitte. Charles also served the largest chemical and petroleum company in Indonesia as part of the commercial team for some years, allowing him to gain sales, marketing and operational experience in real-sector business and supply chain management.

As a tax advisor, Charles has extensive experience in serving multinational and large national clients in a broad range of industries. Charles has been involved in various tax advisory, restructuring, merger and acquisition, and strategic planning projects, as well as regulatory audit and dispute resolution and compliance cases. His advisory roles have covered a broad range of tax issues in areas from Indonesian domestic to cross-border tax issues. Charles is a Licensed Indonesian Tax Consultant (Brevet A, B, and C levels) and a Registered Tax Court Attorney and holds a Bachelor of Finance and Accountancy degree. He is also a member of the Indonesian Tax Consultant Association.

Charles was named by the International Tax Review in World Tax 2010 and 2011 as one of the leading professionals in Indonesia. He was also recognized as one of 100 Global Leading Advisors by Finance-Monthly Bulletin in 2012. In 2019 and 2020, Charles was shortlisted as a finalist of the Asia Transfer Pricing Practice Leader of the year, conducted by the International Tax Review. The International Tax Review has also awarded Charles the leading professional recognition in 2021 for transfer pricing work, as a Highly Regarded Practitioner in Indonesia.

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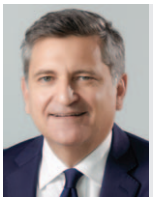

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(Nordics) Iceland – Smáratorg; Reykjanesbær; Grundarfjörður; Snæfellsbær; Akureyri; Húsavík; Egilssta›ir; Höfn í Hornafirði; Vestmannaeyjar; Neskaupstaður
(Nordics) Norway – Bergen; Bryne; Drammen; Florø; Førde; Gjøvik; Gol; Gran; Grenland; Grimstad; Haugesund; Kristiansand; Knarvik; Lyngdal; Oslo; Sogndal; Stavanger; Steinkjer; Trondheim; Tønsberg
(Nordics) Sweden – Göteborg; Malmö; Stockholm; Funäsdalen; Järpen; Jönköping; Kalmar; Karlskrona; Linköping; Luleå; Nybro; Oskarshamn; Sundsvall; Umeå; Värnamo; Västervik; Växjö; Åre; Östersund
(Nordics) Finland – Helsinki; Tampere; Turku
(Nordics) Denmark – København; Aalborg; Aarhus; Esbjerg; Kolding; Silkeborg; Odense; Nuuk
Netherlands – Breda; Eindhoven; Leeuwarden; Arnhem; Groningen; Maastricht; Alkmaar; Amsterdam; Hoorn; Zwollel Utrecht; Middelburg; Dan Haag; Rotterdam
Belgium – Brussels; Antwerp; Charleroi; Ghent; Hasselt; Kortrijk; Leuven; Liege; Roeselare; Oostkamp
Switzerland – Zurich; Geneva; Basel; Berne; Lugano; Vaduz (Lichtenstein); Lausanne
(DCM) Italy – Ancona; Bari; Bergamo; Bologna; Brescia; Cagliari; Catania; Chiavenna; Firenze; Genova; Lecce; Milano; Napoli; Padova; Palermo; Parma; Roma; Torino; Treviso; Udine; Varese; Verona; Vicenza
(DCM) Greece – Athens; Thessaloniki; Heraklion
(DCM) Malta – Malta; Gozo
(Middle East) Bahrain – Manama
(Middle East) Cyprus – Nicosia; Limassol
(Middle East) Egypt – Alexandria; Cairo
(Middle East) Iraq – Erbil; Baghdad
(Middle East) Jordan – Amman
(Middle East) Kuwait – Kuwait City
(Middle East) Lebanon – Beirut
(Middle East) Libya – Tripoli
(Middle East) Oman – Muscat
(Middle East) Palestinian Ruled Territories – Ramallah
(Middle East) Qatar – Doha
(Middle East) Saudi Arabia – Al Khobar; Jeddah; Riyadh
(Middle East) UAE – Abu Dhabi; Dubai; Fujairah; Ras Al-Khaimah; Sharjah
(Middle East) Yemen – Sana'a
Number of professionals: NSE – 10,000 Tax & Legal

Deloitte North and South Europe is part of a global network of member firms. With more than 175 years of hard work and commitment to making a real difference, our organization has grown in scale and diversity—yet our shared culture remains the same.

As our clients operate in a more globally connected way than ever before, we have been taking steps to create fewer, more integrated member firms across our global network.

There are over 55,000 of us working across 28 countries in Europe and the Middle East, and we're all part of one North and South Europe firm. From serving our clients, providing opportunities for our people, and supporting our communities, we bring our diversity of skills to bear on everything we do.

About Tax & Legal

Deloitte offers clients a broad range of fully integrated tax services. Our approach combines insight and innovation from multiple disciplines with business and industry knowledge to help your company excel globally.

Deloitte Legal combines market-leading lawyers, consultants, and technology specialists to provide clients with new solutions to legal problems. Enabling our clients to experience the 'future of law, today'.

Our clients' reality is a fast-changing landscape from which new ideas, demands, and operating models emerge. Leading through this change and complexity is our priority. We support our clients in the most complex tax regions across multiple jurisdictions.

When we bring our specialist knowledge and considerable experience to tax and legal matters, we make a difference to our clients, people, and society.

EUROPE

The Tax and Legal businesses in the Deloitte North South Europe (NSE) region have helped to drive growth across the wider firm. With the addition to our firm in the Middle East, which is experiencing a once-in-a-generation economic transformation, further strong growth is anticipated in Deloitte NSE.

To make a difference, you need to think differently. Our people are always looking to change things for the better. We help our clients innovate and experiment with new technologies to do just that. There is no better motivation than seeing the impact we make.

We are helping a number of clients with transformation projects, seeing their accounting systems take off into a new automated digital tax world.

Tax is leaping forward in the digital world, using AI, automation, and technology to seek improvements and clarity in compliance and advisory offerings. Leading the way in tax technology, we help our clients to combat the most difficult and complex issues that arise as tax authorities move to a fully autonomous world.

Global network – Deloitte being a large network of professional service staff, all having access to knowledge and information globally, helps us help our clients tackle the most complex tax issues.

Skilled workforce – Our network of over 10,000 professionals helps clients navigate the complexities of tax authorities, giving key insights to keep our clients' businesses moving forward.

Our key service offerings

Outsourced Compliance, Accounting, Documentation
- Globally Co-ordinated Compliance
- Fund Compliance
- Corporate Tax Compliance
- Indirect Tax Compliance
- Trade & Customs Duty, Export Compliance
- High-Net-Worth Individuals & Family Enterprises Compliance
- Flow-thru & Partnership Tax Compliance
- Global Information Reporting (inc. FATCA)
- Transfer Pricing documentation
- Financial Accounting Operations, Tax Provision
- Audit Support (Tax Provision reviews)

Technology Consulting & Support (Tax & Finance)
- Process Improvement & Governance (Tax & Finance)
- Technology as a Service
- Data Management, Reporting & Analytics (Tax & Finance)
- ERP Systems Support
- Tax Technology Systems Implementation

Tax Advisory & Transactions
- Supply & Value Chain Tax Advisory (inc. Customs & GTA)
- Intellectual Property Management
- Finance & Treasury Tax Advisory
- Legal Entity Structuring – Tax Advisory
- M&A Tax Due Diligence and Structuring
- Post-Merger Integration
- Tax Controversy
- Government Grants, Credits & Incentives
- High-Net-Worth Individuals & Family Enterprises Advisory
- Government & Tax Authority Services
- Indirect Tax Recovery & Advisory
- Other US Multistate
- Accounting Method Services
- General Tax Advisory (<$50,000)

Mobility, Payroll & Immigration
- Immigration (non-US)
- Global Mobility Tax
- HR & Payroll Process Outsourcing

Workforce, Technology & Analytics
- Workforce
- Technology & Analytics

Reward, Employment Tax & Share Plans
- Executive Compensation Advisory
- Equity & Incentives
- Employment Taxes Services
- Employee Reward Communications
- Payroll Advisory

Legal Managed Services
- Legal Contracting
- Legal Contract & Commercial Management
- Legal Document Review
- Legal Operations & Spend Management
- Legal Counsel as a Service
- Legal Entity Management
- Legal Regulatory Mapping
- Legal Staffing

Legal Management Consulting
- Legal Department Operating Model
- Legal Process
- Legal Risk & Matter Management
- Legal Sourcing
- Legal Technology Advisory for Legal Departments
- Legal Contracts Operating Model
- Legal Technology for Contracts

Legal Advisory
- Banking & Finance
- Commercial Law
- Corporate Law
- Intellectual Property Law
- Technology Law
- Dispute Resolution (inc. Tax Litigation)
- Employment Law & Benefits
- Mergers & Acquisitions (M&A)
- Private Clients Legal Services
- Real Estate
- Regulatory & Compliance

Recent wins
- Deloitte was selected as a Specialist Finance Outsource provider for the next five years for a leading Life Sciences organization headquartered in NSE. The services Deloitte provides will enable the organization to meet current and future regulatory requirements in over 60 countries and drive efficiencies through the statutory financial statements and tax compliance and reporting processes.
- Building on the good relationship Deloitte has with a UK headquartered IT consultancy group, the Deloitte Legal UK team has recently been instructed, alongside the UK tax team, to advise on, manage and implement an entity rationalization and post-merger integration project currently involving eight jurisdictions.

EUROPE

- Our GES practice recently had a fantastic global win with a preeminent Consumer business company and worldwide brand headquartered in NSE. We handpicked a team that was a strong cultural fit, and which included a breadth of quality subject matter specialists from across NSE.
- Deloitte recently won a project to support a global consumer organization in deploying an SAP S/4HANA solution in 29 countries over the next 3 years. The project is supported by a multidisciplinary team, including both SAP consulting and tax technology advisory practitioners. For Tax, Deloitte will embed the business processes and its SAP S/4HANA Tax data model enabling real-time tax reporting, becoming the single source of truth for tax.

Awards

- 2021: ITR Tax Firm of the Year in Belgium, Cyprus, Malta, and Switzerland
- 2021: ITR Transfer Pricing Firm of the Year in Belgium, Denmark, Finland, Italy, Middle East, Norway, and Switzerland
- 2021: ITR European Tax Compliance & Reporting Firm of the Year
- 2021: ITR European Tax Firm of the Year
- 2021: ITR European Tax Innovator of the Year
- 2021: ITR Tax Technology Provider of the Year
- 2020: Tolley's Tax Awards – Best Indirect Tax/VAT Tax Practice
- 2019: ITR European Tax Firm of the Year
- 2019: ITR European Tax Compliance & Reporting Firm of the Year
- 2019: ITR Tax Firm of the Year in Switzerland, Denmark, Finland, and Malta
- 2019: ITR Transfer Pricing Firm of the Year in Switzerland, and Ireland
- 2019: ITR Tier 1 for status for Tax, Transfer Pricing and Tax Controversy in Belgium
- 2019: ITR European Tax Firm of the Year
- 2019: ITR European Tax Technology Firm of the Year
- 2019: ITR European Tax Compliance and Reporting Firm of the Year
- 2019: ITR European Transfer Pricing Practice Leader of the Year

Eminent leaders

Geographic leaders

NSE: Matt Ellis, managing partner for Tax and Legal for Deloitte North and South Europe
UK: Lisa Stott
DCM & Italy: Alessandro Lualdi
Deloitte Middle East: Nauman Ahmed
Nordics & Denmark: Niels Josephsen
Belgium: Pascal Van Hove
Cyprus: Antois Taliotis
Finland: Lari Hintsanen
Greece: Maria Trakadi
Iceland: Haraldur Ingi
Ireland: Lorraine Griffin
Malta: Marc Alden
Netherlands: Willem Blom
Norway: Rolf Saastad
Sweden: Frida Haglund
Switzerland: Reto Gerber

Clients & Industries leaders

Bas Castelijn – Deloitte NSE C&I Leader
Willem Gooskens – Netherlands C&I Leader
Michele Crisci – DCM C&I Leader
Martin Krivinskas – Switzerland C&I Leader
Fernand Rutten – Middle East C&I Leader
Karolien Martens – Belgium C&I Leader
Colin Forbes – Ireland C&I Leader
Karolien Martens – Belgium C&I Leader
Richard Williams – UK C&I Leader
Sara Stentz Zahle – Nordics C&I Leader

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EUROPE

Deloitte DCE and Spain Regional Profile

Address: Deloitte DCE GmbH, Bld de Kockelscheuer 20, 1821 Luxembourg, Luxembourg
Plaza de Pablo Ruiz Picasso 1, Torre Picasso, Madrid, Madrid, 28020, Spain
Website: www2.deloitte.com
Offices: Austria, Central Europe, France including Francophone Africa, Germany, Luxembourg, Portugal, and Turkey
Number of professionals: 7,335

Deloitte DCE GmbH was created by the combination of the practices of Deloitte Central Europe, Germany, France, Luxembourg, and Austria. Together with the practice in Spain, nearly 7,335 professionals support clients in the areas of tax and legal as part of the Deloitte network, which spans more than 150 countries and territories.

Globalization and dematerialization have deeply transformed companies' economic and regulatory environment. Boundaries have faded while tax and legal nationalisms have increased; the value chain has gone global while regulatory tools have remained local. In an environment where economy and regulations are constantly confronted, Deloitte DCE and Spain advise their clients in building tax and legal governances, enabling them to sustainably improve their competitiveness.

Deloitte DCE and Spain are innovative because we have largely invested in technological tools and resources in all aspects of tax and legal services. Whether our clients need automation, robotics, or data analytics, Deloitte can provide a range of solutions to match the reality and complexity of the fast-changing environment of businesses.

Deloitte DCE and Spain bring together the experience and insights of several countries, increasing our capacity to invest, innovate, and bring the best to our clients.

Our strength lies in the diversity of our skills and specialism across cultures and geographies. We have already proven that we can achieve more by combining our strengths than we could on our own.

Our key service offerings

- Our services encompass the whole range of solutions for our clients, in the following major offerings:
- Business Tax, including compliance in corporate, operating partnership, fund tax, high-net-worth and family office tax, operations transformation, planning, advisory and controversy services;
- International Tax, including compliance, advisory, and tax controversy services cross-border;
- Transfer Pricing, including documentation, controversy, and advisory services;
- M&A, including due diligence, transaction tax structuring, and tax transaction execution and post-merger integration;
- Global Investments and Innovation Incentives, government grants, credits, and incentives;
- Tax Management Consulting, including tax technology consulting, enterprise tax integration, and tax function strategy and operations consulting;
- Business Process Solutions, including tax compliance, HR and payroll, financial accounting and operations, and business process technology;
- Indirect Tax, including compliance, operations, trade, controversy, technology and data management, and advisory services;
- Global Employer Services, including Global Mobility compensation and tax, Immigration, Reward & Share Plans; and
- Legal, including Legal Advisory Services, Legal Managed Services, and Legal Management Consulting.

Awards

Deloitte won multiple awards in the European Tax Awards by International Tax Review (ITR) in 2021.

- Tax Firm of the Year for Austria, Central and Eastern Europe, and Luxembourg
- Transfer Pricing Firm of the Year for Austria, Baltic States, Hungary, Portugal, and Spain
- European Tax Compliance & Reporting Firm of the Year
- European Tax Firm of the Year
- European Tax Innovator of the Year
- Tax Technology Provider of the Year

Eminent leader

- Sophie Blégent-Delapille, Tax & Legal Leader, Deloitte DCE

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EUROPE

Q&A with Matt Ellis

Managing partner

Deloitte North and South Europe

What was the most significant development in your region/jurisdiction's tax practice in the past 18 months?

I can't think of a period when there haven't been significant tax developments across the Deloitte North and South Europe region, and the past 18 months are no exception. There were many legislative changes of note in the past 18 months, but there are a few developments I would highlight.

The application of a new EU-wide reporting requirement, DAC6. This requires tax authorities to be notified of certain cross-border tax arrangements that fall within defined hallmarks. The tax authorities then automatically exchange the information with other relevant EU tax authorities. The rules have been in force in EU member states since 1 July 2020, but because of COVID-19, the first reporting obligations were deferred by most member states until 2021.

Another significant development in January 2022, the United Arab Emirates (UAE) Ministry of Finance (MoF) announced the introduction of a federal corporate tax on business profits that will be effective for financial years starting on or after 1 June 2023; and, in the UK, we continue to see the introduction of new taxes, and even more are proposed.

We generally continue to see the introduction of further tax reporting requirements, often in real-time. In response, we see companies investing more in tax technology solutions to meet these reporting obligations efficiently and effectively.

What was the most notable effect of that change?

Focussing on DAC6, this is an EU Directive, but the approach being taken can vary considerably across some EU member states. It's another one of those areas where taking specific local advice is crucial. In addition, and as with other new legislation, there will be a beddingin period, and we could see changes as tax authorities assess the reports received to date. Consequently, it is a matter that needs to be carefully monitored and experiences shared, whether those be experiences of member states taking a common or divergent approach.

Where is the market moving in this practice area?

Focussing on the introduction of new taxes, including the introduction of federal corporate tax in the UAE and new additional taxes in the UK, the key point for taxpayers will be to assess the likely effects at an early stage. This assessment could include to what extent professional advisers will be used. For a tax that is expected to have a limited lifespan, such as the UK's Digital Services Tax, there may be benefits in the associated work being more fully outsourced rather than dedicating internal time and resources. This could be particularly true for larger groups that may wish to spend that time preparing for the introduction of the Organisation for Economic Co-operation and Development (OECD) Pillar Two rules.

What kind of impact will this have on your work?

Across the globe, we are seeing significant tax changes, and these changes are set to continue. This includes the introduction of new taxes and the implications for a taxpayer can be extremely broad—will they be in the scope of the new tax? If so, what is the expected cost? Can existing systems be used to meet any compliance requirements? And the list goes on. Being able to advise on all of these matters in a seamless manner is essential, and this will often require the effective use of technology across geographies. In response to these changes, we continue to invest in our people, training our existing partners and staff in new areas, hiring new people, particularly in the UAE, and we are making significant investments in our technology.

Do you anticipate any significant legislative changes in the future with a material impact on tax in your region?

The OECD's Pillar One and Pillar Two rules will make fundamental changes to the international corporate tax landscape. Pillar One applies to the largest multinational groups, focusing initially on those with at least EUR 20 billion of consolidated revenue and net profits in excess of 10% (i.e., profits before tax to turnover) and will require them to pay tax in the locations where their customers and users are located.

Pillar Two introduces a minimum effective tax rate of 15%, calculated based on a specific ruleset. Groups with an effective tax rate below the minimum in any particular jurisdiction would be required

to pay top-up taxes. The tax will be applied to groups with revenue of at least EUR 750 million, making it more widely applicable than Pillar One.

If these come into force, how will the industry look in the future?

Pillar Two will represent an extremely large and sometimes complex new tax compliance burden for in-scope groups. These groups will need to assess their current systems and resources, both internal and external, and many groups have already started this review.

For tax advisers, we would expect to see a sizeable increase in the demand for technology and compliance services to ensure that taxpayers can meet these new requirements with confidence. In the beginning, we could see groups outsourcing this work to allow them to fully assess what the Pillar Two reporting process will look like in practice before making any final decisions about the future size and shape of their internal tax team.

How would you describe the tax controversy landscape in your region/jurisdiction? What has changed in the past year/are there any big disputes or court cases that we should be aware of, or that have had a big impact/set a precedent?

The aftermath of the pandemic has sped up the emboldenment of tax authorities in tax controversy cases. They have continued the trend of focussing on the smart use of data and technology in auditing taxpayers' positions. There is a need to raise revenue following the spike in public spending during the pandemic. The clear theme in most countries is towards interrogating taxpayers' transfer pricing and also a systematic focus on the family offices of wealthy individuals. In terms of specific cases, there is nothing in the last year that has changed the landscape per se other than a new focus on reviewing claims related to COVID-related job retention schemes and similar programs. In the UK, we have seen a number of cases regarding the tax-deductibility of interest, including on acquisition debt within corporate groups.

Do you expect tax procedures in your region to move towards common standards or diverge in the future?

The adoption of further OECD-developed rules will continue the trend of common standards across countries. For example, the Pillar Two rules are a 'common approach'. This means that jurisdictions that choose to implement the rules must implement them in line with the intended outcomes. The effectiveness of the rules depends on consistency in their implementation, without which there is the risk of double taxation.

How is the global drive towards increased regulation going to affect tax practice?

Although many countries are looking to simplify tax legislation, that doesn't automatically mean that there will be less of it. At the same time, we are seeing countries introduce new taxes, sometimes because of wider international initiatives, such as OECD-led legislation.

Tax advisory firms can add real value at any time of change. Drawing on their wider experience of advising a number of taxpayers, they can provide views on best practices, things to watch out for and provide insight into what could potentially happen next.

How are the longer-term effects of COVID-19 affecting your practice?

Last year we launched Deloitte Works in the UK, our flexible and inclusive approach to hybrid work, giving all our people the opportunity to choose where, when, and how they work. We've been continuing to listen to our people over the last year as we've settled into our new ways of working, and they've told us that the things they value most about our new work model are flexibility, trust, and inclusion.

As well as offering our people the flexibility to work in a way that suits them best, we are also committed to creating an inclusive environment—one where people feel like they belong and are better able to thrive, respecting different backgrounds and individual circumstances. Part of that has included announcing that our people in Deloitte UK can choose to take their public holiday leave on the dates that are most meaningful for them.

How is digitalization, and how are increasing technology-adjacent requirements (e-invoicing/continuous transaction controls) affecting your practice and your clients?

Many tax authorities are undertaking digital transformation programs, initially moving paper-based processes to digital equivalents but increasingly transforming and moving to digital compliance processes. At Deloitte, we are continuously investing in our tax technology capabilities and platforms. This investment has two main goals, first, to ensure that we can prepare and file tax returns on behalf of clients in the most efficient and compliant manner, and secondly, to build our tax technology advisory capability, which advises clients on the right data, technology, and processes that are needed for them to digitize their tax departments and ensure they are compliant with the new regulations.

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Daniel Garabedian has over thirty years experience in advising and litigating in tax law, primarily for major corporations.

He is one of the twenty Belgian attorneys admitted to the Belgian Supreme Court Bar (avocat à la Cour de cassation / advocaat bij het Hof van Cassatie).

He teaches Corporate taxation at the Faculty of law and criminology of the Université Libre de Bruxelles (ULB), where he is the director of the Master in Tax law.

He has published numerous articles and has given many conferences, in Belgium and abroad, on tax related topics.

Languages
English, French, Dutch

Memberships
- Former member of the Permanent Scientific Committee of the International Fiscal Association (IFA) and a former president of the Belgian IFA branch
- Member of the American Bar Association, Section of Taxation

Education
- Law degree at Université Libre de Bruxelles (1982)
- Tax Law degree at Université Libre de Bruxelles (1983)
- LL.M., University of Michigan (Ann Arbor, 1985)
- Admitted to the Brussels Bar in 1982
- Admitted to the Belgian Supreme Court Bar in 2017

ARTEO

ITALY

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Giulio Andreani is a tax adviser who has a significant experience about tax issues related to restructuring and insolvency, tax litigation and distressed M&A tax structuring.

He was equity partner of Deloitte Tax Firm until 2004, after that he joined DLA Piper and Dentons, as equity partner, before joining PwC Tax & Legal in 2020.

He is a lecturer at the National School of Administration in Rome, at the II Level Master on Business Crisis at the "La Sapienza" University of Rome and at the II Level Master on Business Crisis at Catholic University of Milan.

He assisted Italian companies in the most complex restructuring of tax debts (Waste Italia, Aimeri, KSM, etc.), obtaining large haircuts and deferments and advised the Tribunal of Rome in one of the biggest Italian financial disarrays (Federconsorzi) and domestic and international companies in the most significant tax disputes (the national airline company Alitalia, Porto d'Imperia, Navalmar UK, Mill Hill, etc.).

For a long time he directed the Masters in Tax Law at the Luiss University of Rome and then at the Higher School of Economics and Finance (Ministry of Finance). He has published a dozen monographs, more than 250 articles in the main specialist magazines and continuously collaborates with the most important financial newspaper Il Sole 24 Ore.

He was named tax adviser of the year by LegalCommunity for Tax litigation, Tax advice and Tax restructuring (2014,2015,2016, 2018, 2019 and 2021), by Top Legal (2009 and 2016) for Tax advice and Tax litigation and by Class-Milano Finanza for Tax litigation (2021).

As a professor of tax law, he regularly speaks at conferences, and holds training sessions for professional bodies, in relation to tax issues and insolvency law.

Giulio is recommended by every international directories as one of the leading tax lawyers in Italy.

pwc

ITALY

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Christian Montinari is the head of the Italian tax department. He is mainly focused on domestic and international corporate reorganizations, M&A and structured finance transactions, tax planning for high net-worth individuals, extraordinary transactions, restructuring and business planning.

He also provides assistance in the acquisition phase and in the definition of the best structures for tax optimization for funding, financial flow and disinvesting. He is specialized in defining tax compliance program, APA and MAP. He also advises on tax litigation matters.

Christian Montinari is mentioned by The Legal 500 EMEA and ranked by Chambers Europe, Chambers Global and International Tax Review among the most reputable tax professionals in Italy.

Teacher and coordinator for various master programs, he is author of many articles published in International and National Tax magazines ("Corriere Tributario", "IPSOA", "International tax planning", "Tax Analyst", "International Tax Review" and other domestic magazines). Christian is often speaker at tax seminars for national and international organizations.

Christian is graduated cum laude in economics and chartered accountant. He is Statutory Auditor of Italian and multinational listed companies.

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Antonio Tomassini is a tax lawyer, Partner, member of the global tax committee and Chairman of the Client committee at DLA Piper. He specializes in tax litigation, as well as investment funds, international taxation, wealth planning and criminal tax law. He assists clients in some of the most complex and important national and international tax litigation before National, European and Supreme Courts and before tax authorities within investigation, settlements, rulings and MAP.

PHD and professor of tax law and coordinator of various master programs, he is one of the major contributors for tax topics of the Italian "Il Sole 24 Ore" and author of more than one hundred between monographs and articles for the most renowned tax magazines (including 'Rassegna Tributaria', Rivista di Diritto Tributario', 'Rivista Trimestrale di Diritto Tributario', 'Dialoghi Tributari', 'Corriere Tributario', 'International Tax Review'). In 2022 he has published the book "Criptocurrencies, NFT and Metaverse. Tax aspects" (Giuffré FL).

He is ranked by Legal 500 EMEA, Chambers Europe, Chambers Global and International Tax Review amongst the most reputable Italian tax professionals.

Coordinator of the scientific committee at STEP, member of the scientific committee of "Corriere Tributario", admitted to practice to Supreme and European Courts.

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Loek is Global Tax Lead for KPMG IMPACT, covering KPMG's ESG sustainability services, and also Partner at KPMG Meijburg & Co, KPMG in the Netherland's tax firm. In his role as Global Tax Lead for KPMG IMPACT, Loek is responsible for serving as a strategic connection between the Global Tax & Legal network and KPMG IMPACT. Loek is also member of the KPMG Global Tax & Legal Management Team.

At KPMG Meijburg & Co, Loek co-leads the Dutch Corporate Clients Team and has been with the firm since 2010. As a Global Lead Tax Partner for several European global multinationals, Loek has been involved in a large number of projects in the field of Dutch and international corporate income tax. He also has extensive experience with large-scale corporate restructuring and has worked on numerous international projects in these fields.

Prior to KPMG, Loek spent more than 25 years at a large, fast-moving consumer goods company, where he held various international positions within the corporate tax department. During his last 10 years, Loek was a member of the tax leadership team and as VP European Tax Matters and Global Transfer Pricing. Before this, he held the role as VP Tax for the America's and Special Projects.

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Wilbert brings over 25 years of experience working with large global companies, investors and governments on projects related to international tax, pan-European advice, cross-border reorganizations, mergers and acquisitions and strategic tax counseling.

Wilbert is since 2014 the managing partner and Chairman of KPMG Meijburg & Co in The Netherlands. He previously served as global leader of KPMG's International Tax Group and as president of the Dutch Association of Academic Tax Advisors.

He is a frequent speaker and moderator at international conferences, delivering insights on topics such as international tax, fiscal policy, European integration, globalization and economic developments. Over the last 25 years, he has also published and contributed to articles and books on business and tax.

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In addition to his responsibilities as board member, Michael is head of our tax practice group, and previously a resident partner at our London and New York offices, Michael's expertise is global.

His specialisms include domestic and international taxation with particular emphasis on M&A and private equity transactions, corporate reorganisations and investment fund structures.

Michael guides large multinational companies, financial institutions and private equity firms through every stage of technically complex issues, including contentious issues, ensuring all their needs are met.

He is also a frequent speaker on international tax issues and has co-authored several books and articles on international taxation.

Michael has a law degree from Amsterdam University and an LL.M. from New York University. He is a member of the International Fiscal Association (IFA), the International Bar Association (IBA) and of the Practice Council of NYU's International Tax Program.

Specialisation

- International tax
- Investment Management
- Corporate Tax
- International Tax Planning
- Tax Controversy

Languages: Dutch, English, German
Admitted to the Amsterdam Bar: 1992
Partner since: 2000

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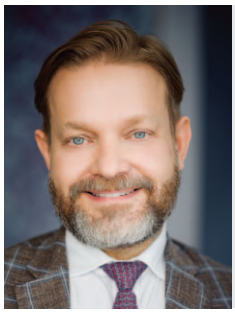

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Piotr Augustyniak, LL.M., MBA, TEP is one of Europe's foremost private wealth law specialists, with a global reputation and years of experience providing legal and tax assistance to the most influential entrepreneurs from Poland. One of his many strengths is that he has substantial experience of setting up trusts and private foundations. Based in Geneva, he specializes in relocation of families from Poland to other countries, particularly to Switzerland. His international expertise, combined with corporate and tax experience, makes him a market leader in cross-border matters, particularly with a taxation and asset protection angle. He understands clients from both legal and business perspectives. His track record also includes tax litigation, organisation of business structures, tax (both advisory and contentious) and corporate law, including company acquisitions and spin-offs.

Prior to founding PATH Law he was a private client partner in K&L Gates' Warsaw office. Formerly associated with Hogan & Hartson (now Hogan Lovells). Before, he was a tax advisor at White & Case.

Piotr has been constantly recognized by The Legal 500 EMEA as a Leading Individual in the 2017, 2018, 2019, 2020 and 2021 and in The Hall of Fame in 2022. He has been also recognized as a tier one private-client lawyer by Chambers HNW guide since 2018 edition and as a leading tax lawyer by Chambers Europe in the past. He has been also recognized as a recommended private-client expert by Who's Who Legal.

In 2021 Piotr completed the program: Transforming Clients Relationships through Innovations at Harvard Law School. In September 2018 he received TRIUM Global Executive MBA degree jointly awarded by NYU Stern School of Business, The London School of Economics and Political Science (LSE) and HEC Paris. Piotr completed a program run by the Society of Trust and Estate Practitioners (STEP) in London and was awarded a Professional Postgraduate Diploma in Private Wealth Advising. He also holds a prestigious LL.M. Degree in International Tax Law awarded by WU Vienna. Apart from his professional activities he frequently focuses on pro bono projects.

Piotr is described as "a true leader", "master of networking" and "a skilled lawyer in the area of private wealth, who provides extensive experience in handling cross-border taxation and wealth management matters".

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Thomas Andersson is a KPMG tax director and leads the KPMG Sweden Tax Dispute and resolution team.

Before Thomas started to focus on tax litigation, he worked in the fields of international tax planning and restructuring assignments. Today he has few close clients in addition to the tax litigation work. Thomas has as legal counsel won several major tax cases. Thomas has extensive knowledge and skill in the tax profession and has worked as a tax specialist for more than 33 years.

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Jörgen Graner is a KPMG tax partner and leads the KPMG Sweden International Tax practice. He serves as the Lead Client Partner for a number of Swedish multinationals.

Jörgen primarily works with domestic and international corporate tax law. He has extensive experience in the fields of international tax planning, restructuring assignments, tax disputes and M&A projects. Jörgen has extensive knowledge and skill in the tax profession and has worked as a tax expert for the past 20 years. He advises clients across a range of industries.

Jörgen earned his LLM at the University of Uppsala in 1997 and is a member of the International Fiscal Association and FAR, the institute for the accountancy profession in Sweden.

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Helena Robertsson is a Senior Partner with 30 years of experience in serving as a trusted Tax advisor for companies and individuals across the Nordics and the world. Helena is a member of EY Global Private team, where she successfully combines the role of the EY Global Family Enterprise and Family Office Leader with that of EY Private Leader in the Nordics. Between 2017 and 2019 Helena was responsible for EY Private Tax practice in Europe, Middle East, India and Africa. She also led the Family Enterprise team in the Nordics and the Tax practice in Stockholm. Her passion is helping entrepreneurial families design long-term strategies and open new perspectives for the entire family enterprise – the family, their family business, and their family office.

Helena uses her broad expertise in national and international taxation to help her clients resolve complex issues related to capital gains taxation, global mobility, compensation and benefit planning, tax return compliance, transfer pricing, international corporate tax, and other matters. She provides tax advice and specialty solutions to some of the largest family offices in Sweden and works with prominent business families across the Nordics.

Helena holds an MSc in Business Administration and Tax Law from Stockholm University. She is a certified tax adviser and the Chair of the Stockholm University Center for Commercial Law. She also serves as a board member of the Swedish-American Chamber of Commerce in New York.

Helena is a frequent speaker at tax conferences and tax education seminars in Sweden, and regularly comments on tax matters in the media.

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Christian Sjöqvist is head of Setterwalls' tax department in Gothenburg and has been a tax specialist for over 20 years.

Christian specializes in tax related matters in connection with transfer of businesses (M&A), restructurings, buy-ins and buy-outs of partners, restructuring in family businesses, real-estate transfers and real-estate developments, taxation of closely held corporations, tax litigation and incentive programs. Christian has also handled the tax structuring of several IPO's the last couple of years.

Countries of special expertise for Christian are USA and the Nordics where he often handles international tax issues regarding investments sales and incentives.

Before joining Setterwalls tax department in 2010, Christian also, among other, held a position at KPMG Sweden Corporate Tax practice as tax advisor for several years.

Christian Sjöqvist and his fellow colleagues at Setterwalls tax department is a dedicated and large team known for high competence and long-term client relations. The privilege of successfully being involved in building and developing their clients' businesses over the years has made Setterwalls' tax department one of the leading tax practises among Swedish law firms and a relevant and demanded tax advisor for high-profile clients.

Recent matter highlights

- Advised Ford Motor Company Inc in connection with its sale of Ford Motor Company Sweden to Hedin Group in 2021.
- Advised The Cotton Group in connection with its sale of Fristads Kansas and Leijona to Hultafors in 2021
- Advised Aleph Commodities Ltd in connection with its acquisition of a majority stake in InterTank Nordic AB, 2020
- Advised Thunderful Group AB (publ) in connection with the listing on First North, 2020
- Advised Wästbygg Gruppen AB (publ) in connection with the listing on Nasdaq Stockholm, 2020

Practice areas

Transactions; M&A; Corporate taxes; International tax advisory; Incentive programmes

Sector specialisations

Gaming; Real estate; Tech and telecoms; Building & construction; IT, technology & telecoms

Association memberships

- International Fiscal Association
- The Swedish Bar Association

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Practice area: Tax, Private Clients, Succession Law, Commercial and Contracts, Investigations

Languages: French, English, German

Jean-Blaise Eckert is considered as a leading lawyer in tax and private client matters in Switzerland. He is the co-head of the tax group of Lenz & Staehelin. He advises a number of multinational groups of companies as well as HNWIs. Jean-Blaise Eckert is a frequent speaker at professional conferences on tax matters. He is Secretary General of the International Fiscal Association (IFA). Jean-Blaise Eckert studied law at the University of Neuchâtel and was admitted to the Bar of Neuchâtel in 1989 and to the Bar of Geneva in 1991. He studied business administration in the US (Berkeley, Haas Business School) where he acquired an MBA in 1991. He acquired a diploma as a Certified Tax Expert in 1994. Since 2016, he is a Certified Specialist SBA in Inheritance Law.

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Marcel R Jung is considered as a leading lawyer in tax and private client matters in Switzerland. He is also a highly experienced tax litigator in both Swiss and international tax cases in the Swiss courts up to the Supreme Court.

He regularly advises high net worth families on international tax planning, relocations, structuring of wealth and family business, asset protection, estate planning and charitable projects, which often includes trusts, foundations and private holding and investment vehicles.

His professional interest focuses on the tax challenges of the digital economy, global tax transparency and cross-border exchange of information, BEPS Action Plan of the OECD and its impact on business and group taxation and private investment structures, multilateral agreements in tax matters, tax arbitration and protection of taxpayers' rights.

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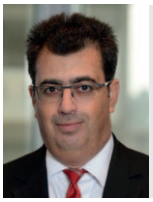

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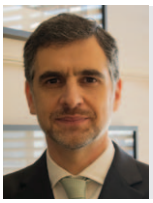

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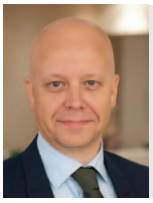

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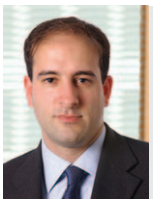

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Number of professionals: 5,730

Our broad network allows us to deploy the right local and regional teams quickly. The Latin America and Caribbean tax teams consist of over 5,730 professionals backed by approximately 115,000 and 264,000 regional and global professionals, respectively, across all businesses.

As part of a Deloitte network spanning more than 150 countries and territories, Regional Deloitte Tax & Legal teams are able to deliver services locally while coordinating engagements from a central location. In addition, Deloitte's capabilities and strengths of all businesses—Audit & Assurance, Consulting, and Risk & Financial Advisory deliver broad-scale tax-aligned business solutions.

Deloitte Tax & Legal helps Latin American and Caribbean clients refine and update their tax procedures and compliance & reporting systems. Deloitte is working with them to assess their tax teams, current processes, and technologies to respond to the changing demands of electronic filing, e-invoicing, and e-audits in the region, as local tax authorities continue to leverage technology in their collection and administrative efforts.

Latin America and the Caribbean are emerging markets where Deloitte is well-positioned as a leader in the largest metropolitan areas. Size and scale in each location support both global and local market growth. The firm s largest tax and legal practices in the Latin America/Caribbean region include Argentina, Brazil, Chile, Colombia, and Mexico. Market presence further reaches across the region with strong practices in Aruba, the Bahamas, Barbados, Bermuda, Bolivia, the Cayman Islands, Costa Rica, Curacao, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Paraguay, Peru, St. Maarten, Trinidad & Tobago, Uruguay, Venezuela, and the Virgin Islands (British & US).

Tax and Legal services in the region have consistently grown over the years, triggered by the largest economies – Brazil, Mexico, Colombia, Chile, Argentina, and Central America. Corporate business tax remains the dominant service in the region, followed by Tax Compliance & Reporting, Transfer Pricing, Indirect Taxes, Legal services, and Employer services.

Deloitte is investing heavily in tax and legal technology and analytics capabilities, as well as our alignment with the broader firm's global platforms. The practice offers highly effective, flexible tools that help clients comply with rules such as the Foreign Account Tax Compliance Act, Common Reporting Standard, Local Country tax compliance, including meeting local electronic books and records requirements, and consistent advisory and compliance services such as transfer pricing on both regional and global basis.

Deloitte Tax & Legal provides clients with a unique set of tax technology and analytics solutions to help support and explain compliance to tax authorities, who are collecting and analyzing significant amounts of data for individual taxpayers and transactions.

Such information is continuously compared against their peers in the same industry and region to determine potential tax planning or tax evasion schemes.

Our key service offerings

- Business Tax (Tax Compliance and Reporting; Tax Controversy; Tax Implications of Business Change; Business, High Net Worth, and International Tax Consulting)
- Business Process Solutions
- Global Employer Services
- Global Investments and Innovation Incentives
- Indirect Tax (including Global Trade Advisory)
- Mergers & Acquisitions
- Tax Management Consulting
- Transfer Pricing
- Deloitte Legal

Recent wins

- Multi-annual regional Transfer Pricing contract to centralize documentation for a leading industrial paper supplier for Mexico, Brazil, Colombia, Argentina, Costa Rica, Chile, Perú, and Guatemala
- Tax Management Consulting multi-annual contract for a leading milk supplier for Central America and the Caribbean
- Indirect Tax win over a leading global spirits producer to support required procedures and formalities implementation to grant registries, certifications, and other authorizations for the region
- Multi-million-dollar Tax Controversy settlement on behalf of a global office and stationery product leader for the recognition of deductions rejected as per a public debt offering

Awards

- Deloitte won a total of 15 awards, with Americas Transfer Pricing Firm of the Year for the fifth consecutive year, and Americas Tax Technology Firm of the Year and Central America Transfer Pricing Firm of the Year for the fourth consecutive year
- Deloitte also won the National Transfer Pricing Firm of the Year in Argentina, Brazil, Canada, Central America, Mexico, and Venezuela
- 20 partners recognized as "Women in Tax Leaders" across the region

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Eminent leaders

- Ricardo Gonzalez Orta (Spanish Latin America)
- Hugo Hurtado (Chile)
- Atilio Cataldo (Argentina)
- Diego Franco (Colombia)
- Luis Rezende (Brazil)
- Jorge Sánchez Hernández (México)

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LATIN AMERICA AND THE CARIBBEAN

Q&A with Ricardo Gonzalez Orta

Lead partner, Tax & Legal

Deloitte Spanish Latin America

What was the most significant development in your region/jurisdiction's tax practice in the past 18 months?

There has been a confluence of events over the last year and a half that have contributed to a rapidly changing tax landscape in Latin America (LATAM). Several countries, including Argentina, Brazil, Colombia, Chile, Costa Rica, and Mexico, have witnessed tax reforms with differing objectives.

While some of the reforms have resulted in a reduction of the corporate tax rates and simplification of the tax system with a view to promoting investment, others have taken a different approach, introducing new taxes or strengthening collection procedures on digital supplies of goods and/or services traded through digital platforms.

One unifying theme embraced by all the LATAM countries (and the general focus of our responses below) is the introduction of real-time or near real-time reporting requirements, which require businesses to provide much more detailed information—on a contemporaneous basis—to the tax authorities. This heightened transparency that comes with real-time reporting means that the tax authorities will have more access to (and insight into) a taxpayer's business operations and transactions, and taxpayers will use the new compliance requirements as an impetus to harness new technologies to scale-up and better automate their systems and processes. Brazil and Mexico were pioneers in implementing e-invoicing, e-filing, and e-audits, and other countries in the region are following the same trend.

In addition, governments throughout LATAM are adopting Organization for Economic Co-operation and Development (OECD) driven recommendations in areas such as anti-base erosion measures, coupled with transfer pricing reporting. Measures relating to the first category include limits on the deduction of interest expense, limits on the deferral of taxation of Controlled Foreign Corporation (CFC)-related income in appropriate cases, and adoption of the expanded definition of a permanent establishment. Unfortunately, there is little coordination across LATAM governments in adopting Base Erosion and Profit Shifting (BEPS)-type measures, so taxpayers will need to have a cogent understanding of the landscape to ensure they are in compliance and able to manage potential tax risk. Also, certain LATAM governments have engaged in enhancing their anti-deferral dispositions, either creating or enhancing CFC type of legislation.

Further, the following "international" developments have had (or are expected to have) an impact on how investments in the LATAM region are structured and operate:

- Implementation of the OECD Multilateral Instrument;
- European Anti-Tax Avoidance Directive 3, as it may prevent the use of European holding entities under certain circumstances;
- 2023 potential US tax reform;
- Potential direct and indirect tax reform in Brazil as part of its efforts to join the OECD (changes to Brazil's approach to transfer pricing are already being contemplated, and certain OECD recommendations, such as country-by-country reporting, have been implemented).

Finally, some countries such as Mexico and Colombia have increased criminal and civil penalties for tax evasion and elusion and have implemented audit programs covering broad categories of taxpayers and transactions, particularly those involving related parties.

What was the most notable effect of that change?

Organizations are increasingly turning to digital technologies to automate their tax systems via consistent processes to comply with increased reporting and compliance obligations and enable them to model their tax profiles. The diversity of legislation across Latin America, however, requires that new processes and technologies be customized for each jurisdiction to meet local requirements. The taxation of digital platforms, in particular, will change the landscape of digitized services and create potential double taxation issues.

Multinational companies operating across the region have seen a pattern of increased transfer pricing audits that usually require the investment of significant time and resources. In order to improve readiness to respond to this challenge, many companies are evaluating their transfer pricing policies to adapt to the recurring changes in legislation and documentation requirements. As part of that evaluation, a distinguishable trend is the centralization of intercompany pricesetting criteria and documentation processes to ensure consistency and to present to local authorities a homogenous narrative of facts and

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circumstances impacting transfer prices. This centralization, however, must be implemented by acknowledging the ample diversity of local requirements in each jurisdiction. When properly implemented, an added advantage of centralization is that, when available, it facilitates the negotiation of Advance Pricing Agreements to mitigate the exposure to tax adjustments and the resulting double taxation.

Where is the market moving in this practice area?

These market conditions demand that we deliver timely and technology-aligned tax advice to help clients more efficiently and effectively comply with information and reporting requirements through increased visibility and controls. We also bring value to clients by helping them extract more data through automation and by performing data analytics and modeling for better access to information and deeper insights into the performance of their business and overall tax profile.

What kind of impact will this have on your work?

Our fundamental approach to client projects has not changed as a result of recent developments. We continue to offer our clients consistent and quality tax advice, helping them address both existing and emerging business challenges and tax issues with confidence. With the use of innovative technologies, we also realize the need in many instances to properly report, model, and present our tax advice on a real-time basis.

Do you anticipate any significant legislative changes in the future with a material impact on tax in your region?

While the push for enhanced transparency and information disclosure is certain to continue, legislative changes are possible in certain jurisdictions due to upcoming elections coupled with regional political developments, which could drive major tax reforms. Increased transparency could also mean more controls for cross-border transactions and further limitations to apply international tax treaty benefits. In addition, new digital tax compliance rules could have an impact on processes such as electronic invoicing and digital accounting recording and reporting.

As noted above, OECD initiatives have had a considerable influence on international tax policy in the LATAM region, with countries adopting (or intending to adopt) various BEPS-related measures into their domestic tax legislation and signing onto the Multi Lateral Instrument (MLI). The tax treatment of digital businesses is another topic that is being discussed as part of the tax policy agendas throughout the region. Several LATAM jurisdictions have already modified their indirect tax systems to include or enhance taxation to digital businesses.

LATAM countries will continue to implement measures consistent with OECD's Pillar I and Pillar II. While Pillar I discussion around new taxes to digital businesses and a new transfer pricing approach towards routinary-based distribution activities continues, Pillar II's discussions seem to speed up as the idea of a global minimum taxation requirement seems to be reaching global consensus. It will be interesting to see how LATAM countries adjust current anti-avoidance rules and how others adopt the new measures.

If these come into force, how will the industry look in the future?

The companies may need to consider changes to their supply chain, operating models, and legal entity structures in the event of future tax reform(s) or the renegotiation of trade agreements. In an environment where there is a push for centralization of real-time reporting and more detailed data requests, we envision that companies may need to model out the potential impacts of tax reform in certain jurisdictions quickly. The companies may also need to establish specific controls to support the substance of their transactions as a way to prepare for potential tax audits.

How would you describe the tax controversy landscape in your region/jurisdiction? What has changed in the past year/are there any big disputes or court cases that we should be aware of, or that have had a big impact/set a precedent?

The tax controversy environment in the LATAM region is challenging in terms of escalating challenges by the tax authorities (and appeals to either non-tax specialized courts or tax specialized courts) and the duration of tax litigation. In some countries, such as Brazil and Mexico, it is not uncommon for court cases to last for 5 to 10 years. While negotiation processes are becoming more popular, some countries in the region do not allow this type of out-of-court settlement. International means of dispute resolution are also on the rise (if allowed by the relevant countries), either by way of a mutual agreement procedure or arbitration under a double taxation treaty. However, tax authorities acting as competent authorities for these purposes may not be fully prepared to navigate alternative means of dispute resolution. This environment is likely to be further complicated as the region's needs for additional tax collection is intensified.

Do you expect tax procedures in your region to move towards common standards or diverge in the future?

Many of the tax systems in the LATAM region share similarities (aside from Brazil), which can be explained by historic modeling or adoption of Mexico's overall tax system structure. Considering that most countries in LATAM are paying attention to OECD efforts and often adopt OECD recommendations, it is likely that there will be common approaches to tax policy, especially in the areas of international taxation, transfer pricing, global reporting, and exchange of information. However, tax policy agendas tend to change, and adjustments are common when new governments are elected—depending on the circumstances, governments may adjust the tax framework to a more "business-friendly" environment or conversely move towards more aggressive taxation measures.

As noted above, a tax reform amongst other legislative changes is anticipated in Brazil as part of its efforts to join the OECD. On 15 March 2022, the Brazilian government published a new Decree amending the financial transactions tax (IOF) legislation, which gradually reduces the IOF levied on certain foreign exchange transactions, including international credit card transactions, foreign currency acquisitions, and cross-border loans. The IOF reduction is part of the efforts and commitments being undertaken by the government as part of the process to join the OECD.

Also, on 12 April 2022, Brazil's government and the OECD held a meeting to introduce proposed changes to Brazilian transfer pricing legislation. The new legislation will be a complete overhaul of current Brazil s transfer pricing methods and will incorporate the arm's length principle, in line with the OECD transfer pricing guidelines. So far, nothing has yet been released, but there is an expectation that such rules will be published by 2023.

On 12 May 2022, the OECD sent Brazil an invitation to adhere to two instruments to standardize rules for international financial flows and the provisions of services between countries. The invitation does not oblige Brazil to fully adopt the recommendations and instrument s parameters. Countries are encouraged to join according to their own capabilities and circumstances, including not adhering if they are not prepared. Brazil s monetary authority did not detail which recommendations it will adopt, if any.

How is the global drive towards increased regulation going to affect tax practice?

With technology and digitalization rapidly gaining ground by both the tax authorities and taxpayers, the use of technology, artificial intelligence, and automation has been our approach and will continue to be so. Since this is a venture that demands constant evolution, tax technology will continue to be an important element of our practice, and a natural consequence of automation is that tax specialists will be enabled to be more focused on strategic decisions and advice, using data to drive analytics that leads to better answers.

How are the longer-term effects of COVID-19 affecting your practice?

The tax world, as any other activity in the world, has been impacted in many ways by the pandemic. It has affected the way the professionals of the firm interact, but also how to attract and maintain talent in such a new and unexplored environment. Needless to say, it is very important to maintain our services capabilities, but at the same time, organizations need to focus on a lot of aspects, from building new technology and resources to providing mental health tools to our people. All these new issues have become a part of our new business environment, and how we react to this circumstance can become an opportunity for attracting and retaining the best possible talent. In this sense, we must provide a flexible opportunity to develop a career at any level in any activity we perform.

How is digitalization, and how are increasing technology-adjacent requirements (e-invoicing/continuous transaction controls) affecting your practice and your clients?

Brazil and Mexico are leading tax digitalization in Latin America. Our clients are experiencing more demanding real-time audits, including transactions that took place only a few weeks before the audit begins and certainly before the close of year-end.

Tax authorities are collecting and analyzing significant amounts of data for individual taxpayers and transactions. Such information continuously compares against their peers in the same industry and region in order to determine potential tax planning or tax evasion schemes.

Also, due to the increased reliance on technology for day-to-day work, the increased risks in cybersecurity and privacy need to be heavily addressed.

Our clients have to be prepared to provide a significant amount of data and explanations with the support of digital tools and analytics. The use and implementation of digital solutions are no longer an option ("nice to have") but a necessity for our clients.

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Gabriela is a firm believer in the responsibility of a job well done and the relevance of a keen tax strategy for business. She likes to start her client conversations by stating, *"if we take into account that the tax authority is your 30% shareholder, with a preferential dividend, we better start by addressing how we are going to meet the expectations of this shareholder as efficiently as possible".*

Gabriela is partner of Galicia since 2016. Clients engage with her unique ability to solve intricate tax issues in transactions, mergers, spin-offs and acquisitions, restructurings, capital reductions, the applicability of international treaties, tax audits, and legal defense.

She is known for developing long-term personal relationships with clients, who usually seek her involvement at the corporate level first, and subsequently retain her services as a trusted professional and asset advisor, often becoming counsel to the family. She is one of the driving forces behind Galicia's cross-practice wealth management group.

Practice areas
Corporate taxes, litigation, tax consulting, international tax advisory, and wealth management.

Sector specializations
Construction and materials, consumer goods and services, energy, financial services, and real estate.

Association memberships
Gabriela has been an active member of diverse Mexican and Latin-American forums discussing tax matters for over fifteen years (such as, IFA and MBA). She has participated as a speaker at high profile events, such as the Mexican Annual IFA event.

Academic qualifications
Master's degree in Business Administration from *Instituto Tecnológico Autónomo de México*, in cooperation with Wharton University Business School in Philadelphia, and obtained her Bachelor's degree in Law from *Universidad Iberoamericana* in Mexico City.

Languages
Spanish and English

Bar admissions
Member of the Mexican Bar Association (MBA), the International Fiscal Association (IFA), and Academia de Estudios Fiscales de la Contaduría Pública, A.C.

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Federico started his professional career in corporate law and M&A. After several years as an M&A practitioner, his interest for the tax component of the transactions made him change course and specialize in tax law. He is partner and co-head of the Tax Practice at Galicia since 2018.

This background provides Federico with a profile, which is unique in a tax lawyer, allowing him to participate in the M&A process in collaboration with the other practice areas involved. Federico specializes in tax consultancy, with a special focus on M&A transactions, venture capital, corporate and project finance, capital markets, among others. His expertise has been recognised by different international publications. ITR / World Tax recognises him as a Highly Regarded expert in Tax Consultancy and Chambers and Partners rank Federico as Band 4 expert in the Tax Non-Contentious practice in the 2022 LatAm and Global Guides.

Practice areas
Tax consulting, M&A, corporate taxes, international tax advisory, restructurings and ESG.

Sector specializations
Capital markets, banking and financial services, energy, mining, real estate.

Academic qualifications
- Bachelor's degree in Law from *Instituto Tecnológico Autónomo de México* (ITAM), 2007.
- Specialization in Tax Law from *Universidad Panamericana*, 2009.
- Executive MBA (MEDEX) from Instituto Panamericano de Alta Dirección de Empresa (IPADE), 2014.
- Diploma in International Taxation from Duke University and ITAM, 2015.
- Advanced Professional Certificate in International Taxation (APCIT), 2021.

Languages
Spanish, English and German

Bar admissions
Member of the Mexican Bar Association (MBA) and the International Fiscal Association (IFA), where he is part of the Young IFA Network (YIN).

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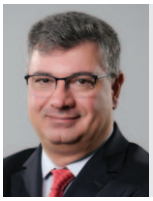

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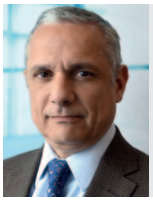

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West Africa (Ghana and Nigeria)
Number of professionals: 633

Deloitte Africa Tax & Legal practice, led by managing director, Itireleng Kubeka, is a fully integrated practice operating across the African continent.

Delivering on the Deloitte Africa strategy of Purpose Beyond Profit, the practice lives its purpose daily by bringing innovative insights to the table for clients and stakeholders, solving clients' most complex tax and legal challenges, as well as delivering practical solutions that unlock sustainable growth for their organizations. The delivery of these services is powered by the practice's commitment to the development of its people through continuous learning, providing growth opportunities, coaching, and support.

Furthermore, through active participation in various tax forums across the continent and through integrated, specialist tax industry insights, Deloitte Africa Tax & Legal continuously seeks to express influential points of view in key tax dialogues to inform tax policy development on the African continent and to increase confidence and trust in the African markets and countries.

Strategic alliances with key parties, such as technology partners, also enable the practice to provide tax and legal advisory services as well as tailored solutions for clients.

Core to the accomplishment of the Deloitte Africa Tax & Legal practice is a pursuit of technical excellence and digital transformation agility. The practice recognizes that in a world of globalization, digitization, and social transformation, tax as a function can no longer watch from the side-lines, and organizations are increasingly recognizing the need for their business and their tax function to be techsavvy, data-driven, and predictive.

The impact of the digital transformation journey is also experienced internally by employees through digital e-learning, the use of digital assets, the growth of tax technology project wins, and a significant business transformation project, which comprises a holistic, integrated digital client experience through an enterprise tax platform, which is transforming business and how Deloitte Africa Tax & Legal professionals advise and assist clients across geographies.

The aspiration for the practice, and the Africa firm as a whole, is to achieve undisputed leadership in professional tax and legal services in a rapidly changing and highly competitive environment. With the potential and opportunities that lie in Africa, companies are increasingly looking to strengthen their presence on the continent, and Deloitte Africa Tax & Legal is proud to be walking the journey with many of Deloitte Africa's clients, whilst at the same time, delivering on its purpose to make an impact that matters for clients, people, and society.

Deloitte Africa's purpose transcends beyond making a profit, and it guides what the Deloitte Africa Tax & Legal practice does and the decisions the practice makes in its business for Deloitte's clients, people, and society.

Deloitte Africa has been making a meaningful impact on the continent for more than 120 years, by driving value for its clients in their most defining moments and by being ready to serve clients with quality and consistency as they navigate uncertainty, rapid change, and challenges on the continent. Deloitte's presence in different African countries provides the firm with deep local insights and experience which, combined with proficiency and capabilities across the continent, enables Deloitte Africa to deliver tangible value to stakeholders across the continent.

Deloitte South Africa has the largest Tax & Legal practice in the Deloitte Africa member firm, which is part of the worldwide Deloitte network, spanning more than 150 countries and territories.

An imperative for Deloitte Africa Tax & Legal is the upskilling of resources across Africa to provide clients with a global standard for its professional services. This is facilitated by cross-border training sessions and secondment arrangements within Deloitte Africa and the rest of the Deloitte network. Deloitte Africa leverages the extensive global network and collaborates with its global counterparts to help companies manage risks across jurisdictions by aligning practical solutions and assisting clients with achieving consistent and strategic objectives globally.

- There has been an increasing number of assignments reflecting growth in mergers and acquisitions, as well as advice on international tax.
- Growth in East and West Africa regions is driven by all areas in tax and business process solutions, including tax controversy assignments.

Deloitte Africa Tax & Legal's digital transformation impact is continuously experienced by clients through its cutting-edge technologies, the ongoing roll-out of digitalization, automation initiatives, and digital tax transformation labs. These labs are aimed at a specific client or a specific industry.

Some of Deloitte Africa Tax & Legal's technology solutions include:

- **Deloitte myInsight** – a tax compliance monitory solution
- **Indirect Tax Compliance (ITC)** – for value-added tax (VAT) return automation and analytics solution
- **DESMAT** – a solution that automates customs and excise compliance
- **Kenya robotics process automation solution** – for withholding tax reconciliation

- **DigitalDox** – a web-based platform that can be used to work collaboratively with clients to prepare, update, and distribute group transfer pricing documentation.

Deloitte Africa Tax & Legal has a specialist team focusing on tax technology consulting. The team works with clients to introduce process improvements and implement enabling technology that helps tax functions of clients operate more effectively.

The team drives innovative solutions across all tax types and leverages a range of old and new technologies, global Deloitte network assets, and works with alliance partners that have complementing tax technology solutions. The capabilities of the team cover:

- **Tax technology roadmap** – working with clients to help them draft a holistic roadmap that outlines their digitalization journey, including where to start, the business case to support initiatives, quick wins, short-medium- and long-term priorities, as well as an implementation plan.
- **Tax transformation** – leverage the existing wave of finance transformation initiatives. Providing a framework for the transformation of the tax function as part of the wider transformation program initiative.
- **Enterprise resource planning (ERP) tax sensitization** – working with core technology system implementation teams to confirm that indirect and direct tax are correctly set up or configured in systems.
- **Tax data analytics and data visualizations** – tax data analytics to identify compliance risks and opportunities, as well as provide insights that management can use to track tax positions and do tax planning.
- **Tax process automation** – building tailored solutions for automating tax or implementing tax technology solutions (using Deloitte network assets or alliance partner's technology) for clients covering corporate income tax, VAT, customs and excise, employment taxes, transfer pricing, and international tax.

Another interesting trend that Deloitte Africa Tax & Legal's tax technology consulting team has seen in the mobility space is that the pandemic has created a new cross-border worker. Moving from the traditional model of an expat foreign national hire to a remote working arrangement. This can have an impact on the tax liability of the individual and their company through permanent establishment legislation. The foundation of mobility and associated technology is that large organizations dispatch thousands of individuals on missions outside their home country every year. The virtual expatriate has also replaced traditional expatriates in Africa. The **Remote Work Assessment Tool (RWAT)** is focused on identifying these individuals and managing them via managed workflows and artificial intelligence to predict outcomes and is used by the Deloitte network globally.

Our key service offerings

Tax offerings

- Outsourced Tax Compliance
- Tax Technology Consulting and Support
- Tax Advisory and Transactions
- Workforce, Technology, and Analytics
- Mobility, Payroll, and Immigration
- Reward, Employment Tax, and Share Plans

Legal offerings

- Legal Management Consulting
- Legal Advisory Services
- Legal Managed Services

Recent wins

Several large pan-African tax compliance multi-year contracts, as well as the following wins:

- Tax authority audit support and Payroll services engagements in Kenya,
- Tax and regulatory services, and Indirect tax advisory services in Nigeria
- Outsourced compliance, Transfer pricing documentation, Automated VAT solution, and Secondments contracts in South Africa.

Awards

- Recognized by International Tax Review as the 2021 Africa Tax Firm of the Year,
- As part of the EMEA region, recognized as the 2021 Tax Technology Provider of the Year, and
- 2021 Tax Compliance and Reporting Firm of the Year by International Tax Review.

Eminent leaders

Deloitte Africa Tax & Legal partners and directors who are part of the practice's leadership committee:

- Itireleng Kubeka, managing director
- Bernadette Abbott, chief operating officer
- Mark Freer, Digital Transformation Leader
- Alex Gwala, chief strategy officer
- Patrick Earlam, Tax Management Consulting Leader; and Growth & Brand Leader
- Kabelo Malapela, People & Purpose Leader
- Suren Dharamlall, Global Business Tax Services Leader
- Anthea Scholtz, Global Employer Services Leader
- Sudasha Naidoo, Transfer Pricing Leader
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- Yomi Olugbenro, West Africa Regional Leader
- Fred Omondi, East Africa Regional Leader
- Izak Swart, Business Risk Leader

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MIDDLE EAST AND AFRICA

Q&A with Itireleng Kubeka

Managing director, Africa Tax & Legal

Deloitte Africa

What was the most significant development in your region/jurisdiction's tax practice in the past 18 months?

Taking on a new role as the Deloitte Africa Tax & Legal Leader from my previous role in commerce ensures a fresh client lens is applied to our business. I joined in April 2022 and already see opportunities to align the business to client needs.

We have seen a sharp reduction in the mobility of multinationals impacting our immigration and international assignment services business. It is not known at this stage what the long-term impact will be and if the reduction in mobility will permanently decrease and be replaced, for example, with a remote expat model.

Revenue authorities are very active across the region. This is not a new development but more a return to pre-COVID levels of activity, and as a result, we are seeing requests to support tax dispute resolution.

The Organization for Economic Co-operation and Development's (OECD) Pillar Two preparations are under way. Pillar Two envisages imposing a global minimum tax rate of 15% on multinationals, and the biggest challenge for our clients will be, first, to understand the rules and, secondly, to collect relevant data to compute any applicable top-up taxes accurately. It is therefore critical that in the event of a future audit by the revenue authorities, taxpayers maintain the documentation to support that they made accurate computations as well as paid the right amount of tax—and that they have the capability in terms of systems, and skilled resources to do so.

The digitization journey of our clients and revenue authorities is continuing. Clients are asking for assistance in developing roadmaps to achieve digitization over time.

Multinational clients are outsourcing work (specifically valueadded tax [VAT]) across the continent. Large global compliance & reporting assignments are being won. Recently, we had a request for a proposal specifically requesting a centralized delivery center as opposed to a central coordination center.

Tax resources are highly sought after and a rare skill in the market. We face significant competition from the other Big Four firms as well as staff choosing to leave the continent for markets such as the United Kingdom and Canada.

What was the most notable effect of that change?

Clients are grappling with how to manage and predict individual tax liabilities and permanent establishment risks. They are looking to Deloitte Africa to assist with remediating large revenue audits.

Once the Pillar Two Implementation Framework has been released, it is anticipated that the adoption of the rules and implementation dates adopted by tax administrations will be clarified.

The rollout of the global Intela tax platform, an integrated tax ecosystem that fuels innovation by bringing together leading-edge

core functionality solutions for workflow, data, and document management, in South Africa, has commenced and will power our ability to digitize our tax services and manage data as well as knowledge sharing with our clients. With Intela as the foundation, Deloitte member firms can deliver services in a seamless, collaborative way. As a result, tax professionals are empowered to focus less on compliance and "busy" work and more on uncovering new insights and driving strategic value.

Strategic alliances with key parties, such as technology partners, also enable the practice to provide tax and legal advisory services as well as tailored solutions for clients.

Standardization, automation, and centralization are key strategic priorities to drive efficiencies.

Where is the market moving in this practice area?

We are seeing a shift towards an "operate" model. Our clients are moving along the continuum from being fully insourced to some functions being outsourced, so progressing against the spectrum of fully insourced to outsourced. Core tax functions are retained inhouse, but there is a shift to outsourcing repetitive tasks, e.g., VAT compliance and returns.

What kind of impact will this have on your work?

The digitization and changing landscape of client tax functions will require a different skillset and possibly a change in recruitment strategy. Shifting from a pure tax professional to a hybrid tax and IT professional.

Price pressure will require us to increase efficiencies in how we deliver services to clients and will require us to increasingly leverage our industry experience and collaborate across our functional competences to see that we are able to provide practical solutions to our clients' needs.

As stated above, some "standard" tax services are likely to become commoditized, although the ability to provide insight and advice in complex areas of tax and business will remain highly valued.

We also see continued demand for secondments of our staff to clients, where permitted, due to the general shortage of tax skills in the market.

Do you anticipate any significant legislative changes in the future with a material impact on tax in your region?

Tax regimes and tax legislations are fluid with constant changes being proposed to the tax laws to address various competing priorities. Pillar 2 adoption in-country will require significant legislative amendments, which are envisaged to significantly change the tax landscape.

The focus of legislative changes is likely to be aimed at broadening the tax base, curtailing perceived tax abuse arrangements, and closing the tax gap through implementing digital services tax and other electronic services taxes.

Authorities will probably closely monitor international tax developments and align themselves with proposals that seek to curtail base erosion and profit shifting (BEPS) and provide a new taxing right for "virtual permanent establishments".

However, legislative changes which will aid in revitalizing economic growth would be a key development with a significant impact on the demand for tax services. These could include the following:

- The emerging digital economy should be top of mind as the world moves towards 5G connectivity. There have also been various discussions globally around the taxation of the digital economy. Clarity as to South Africa's position on potentially introducing a digital services tax could make a significant impact.
- Further support for small businesses—an important engine for economic growth and job creation—the cost of tax compliance remains a significant challenge for small businesses. Addressing this issue, in conjunction with other measures such as tax incentives and/or tax breaks for small and medium-sized enterprises could reduce the cost of doing business and aid this important segment of the economy.

Emphasis on the following aspects would also assist in having a positive effect:

- Building capacity for tax authorities and the use of new digital technology to improve efficiency and effectiveness.
- Greater tax policy coherence and consistency along with better regulatory certainty are key issues that should be addressed.
- Focusing on closing the tax gap and targeting illicit transactions.

If these come into force, how will the industry look in the future?

It is difficult to say how the landscape will look in the future. However, it will no doubt evolve as African revenue authorities take data-driven positions as they continue to aggressively audit taxpayers.

How would you describe the tax controversy landscape in your region/jurisdiction? What has changed in the past year/are there any big disputes or court cases that we should be aware of, or that have had a big impact/set a precedent?

For many multinationals, managing tax dispute resolution is a key area of concern, especially in the African context. Tax authorities are under pressure to make their revenue targets, and especially with the emphasis on BEPS, many see multinationals as an easy place to collect funds.

At any one time, multinationals are facing numerous disputes across multiple territories in Africa. Apart from navigating complex changing legislation, on the ground practice versus law and reputational concerns, multinationals are also having to think ahead to prepare for a digital era of tax collection.

For instance, looking at the tax controversy landscape in South Africa, it is relatively robust and is likely to be a focus area in the future, as the South African Revenue Service is renewing its mandate to be an efficient revenue collection agency. The more complex areas of taxation, such as transfer pricing, mergers and acquisitions, as well as controlled foreign company legislation lend themselves by their nature to differing interpretations of the correct application of the tax laws. We can thus expect more disputes to arise in these areas in years to come.

Do you expect tax procedures in your region to move towards common standards or diverge in the future?

African tax authorities are informed by global trends.

Provided that the Pillar Two model rules are adopted in-country, it would be reasonable to assume that this will drive a coordinated regime of tax collection and a greater level of tax certainty on the continent. However, revenue authorities will remain autonomous, and interpretation and the level of administration capacity will definitely vary.

How is the global drive towards increased regulation going to affect tax practice?

The regulatory change goes hand in hand with opportunities to assist clients. With increased regulation, we will be required to understand the impact on our clients and to guide them through the understanding, adoption, and rollout of the new/increased regulations. The challenge to our team is to be the trusted business adviser and the go-to tax adviser.

How are the longer-term effects of COVID-19 affecting your practice?

As highlighted above, the virtual expat model, borne from the COVID-19 travel bans, seems to be an enduring legacy.

We are seeing that projects, particularly digitization projects, put on hold due to COVID-19 uncertainties are being brought back online.

How is digitalization, and how are increasing technology-adjacent requirements (e-invoicing/continuous transaction controls) affecting your practice and your clients?

Our clients are looking to adopt technology into their business to automate routine tax processes, improve the quality of their data, and free up time for their in-house tax department to focus on adding more value.

This presents the challenge of determining where to invest (which tools or technologies), securing budgets to implement these systems, hiring a new mix of skills in the tax department to operate the new

MIDDLE EAST AND AFRICA

technology, and improving the digital fluency of the existing tax team.

We also see the tax authorities in Africa following the global trend of requesting more source data from taxpayers rather than relying on tax returns submitted after the fact. In some cases, this takes the form of detailed data reconciliations (like the IT14SD return in South Africa) or fiscal devices in certain other African countries that are meant to transmit sales data on a real-time or batch basis to the tax authority.

Certain tax authorities in Africa have also implemented or are considering implementing digital services taxes.

determine their tax technology roadmaps, select and implement the appropriate tax technologies, and generally help improve the quality of their data. This requires a different type of tax professional to service these needs.

The phenomenon of work from home and the reluctance of many organizations to return to full-time work from office paradigm has necessitated conversations from a mobility tax perspective of new solutions on how one would manage a dispersed workforce using technology.

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Mr Abdelhamid Attalla, was most recently the MEA corporate tax director for General Electric, supported by a team of up to 20 colleagues, where he spearheaded GE's tax strategy across the Middle East & Africa. Previous to his in-house role with GE, Abdelhamid has also served with both PwC and Andersen, in both the UK and US, and for many years he worked with KPMG as the Senior Tax Partner in Egypt, and also as Chief Operating Officer of KPMG's tax practice across the Middle East/South Asia region. Fluent in English and Arabic, Abdelhamid is both a US CPA and Egyptian Chartered Accountant with a Bachelor's degree in Accounting (Cairo University 1981), Master of Accountancy (Texas A & I University 1984) and Master of Taxation (American University in Washington D.C. 1986). Abdelhamid brings a wealth of expertise and industry experience with him, and serves multinational and regional clients across the MEA region. Abdelhamid has spoken at numerous events over the years, and attended various groups in the region, including but not limited to Tax Executives Institute, International Fiscal Association, and the International Tax & Investment Centre. He has been published on numerous occasions; including International Tax Review, and he also appeared in their largest deals/acquisitions table whilst at KPMG. Abdelhamid has served and continues to serve as a leading figure in the region's tax community. Abdelhamid has provided VAT impact assessments to clients in Saudi Arabia, UAE, and Bahrain. Abdelhamid is a VAT adviser to major GCC companies and also provides VAT training to major private and government entities in the GCC.

Practice areas
Tax Policy design and advise, M&A, International Tax Advisory, US inbound, VAT.

Sector specialisations
Energy, Government and public policy, Healthcare, Oil and Gas, Tech and Telecoms.

Association memberships
International Fiscal Association
Egyptian Tax Society

Academic qualifications
US CPA (1987) and Egyptian Chartered Accountant (1998), with a Bachelor's degree in Accounting (Cairo University 1981), Master of Accountancy (Texas A & I University 1984) and Master of Taxation (American University in Washington D.C. 1986).

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Nabil has 25 years of international tax experience and practice withfocus on Africa and Middle East/GCC regions.

He has an extensive in-house tax experience in the Oil&Gas, Retail &Distribution, Telecommunications & ICT and Banking sectors across arange of tax topics including VAT, Corporate Income Tax, PersonalIncome Tax, WHT, Excise Taxes, Customs, Tax Audits & Disputesresolution, M&A tax due diligences, Businesses & Deals taxstructuring, Double Taxation Treaties and International tax issues, Transfer Pricing and BEPS related matters etc.

He started his career back in 1997 with the Tunisian Tax Authority asa Senior Counsel responsible for conducting and supervising taxaudits, preparing of tax rulings and drafting of tax guidelines.

He then became Tax Manager at UBCI Bank Group in Tunisia (a BNP Paribas Subsidiary) before moving to be International Tax Manager at a number of Oil&Gas Multinationals operating in the Middle East and Africa including Royal Dutch Shell, Vivo Energy and Transocean and then became Head of Tax at Etisalat Group Company, responsible for Etisalat tax operations in the Middle East, Africa & Asia. He then joined the Axian Group, a pan-African conglomerate operating in the Telecoms, Energy, Financial Services and Real Estate as Group Head of Tax.

Back in 2016, Nabil also founded and managed United Advisers, an independent Tax Consultancy firm in Tunisia, providing tax consultancy services in North Africa. In 2022, he joined the Cragus Group, as Director providing tax consultancy services in the Middle East and African countries.

Nabil is an accredited Tax Agent in the UAE (since October 2021) and Tunisia (since 2004).

Practice areas
International Tax Advisory, Corporate Income Tax, VAT, M&A, Tax Audits & Controversy management.

Sector specialisations
Oil & Gas – Green energy, Construction & Infrastructure, Tech & telecoms, Financial Services, Retail & Distribution.

Association memberships
International Fiscal Association, African Association of Tax Lawyers (ATLA)

Academic qualifications
Finance degree from IHEC Tunis (1994), Executive MBA from the Mediterranean School of Business (2012), Advanced Master Degrees in Taxation from Ecole Nationale des Impots ENI France (1996) and Ecole National d'Administration ENA Tunis (1997).

Languages
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International tax adviser with over twenty-five years' experience in advising global investors on managing tax risks. Robert has considerable experience in a number of industry sectors including oil and gas, financial institutions and sovereign wealth funds and has advised on how to do business in the region, assisting regional investors wishing to globalize their activities, developing tax policies/strategies, managing tax risks, tax controversy, and maximizing return by reducing tax liabilities.

Formerly, a UK Tax Inspector, Robert became Director and Partner of International Tax Services and later Head of Tax and Legal Services for Lower Gulf and Kuwait with two "Big 4" firms. He also served as Senior Tax Adviser to an Abu Dhabi sovereign wealth fund, and Adviser to Abu Dhabi government agencies regarding FTAs, investment treaties and tax treaties – he was also a former member of the UAE Free Trade Agreements negotiation team with particular responsibility for matters relating to investment and dispute settlement.

Robert was a Member of the Drafting Committee of Sovereign Wealth Funds' International Working Group that concluded the "Santiago Principles" and served as observer to the International Forum of Sovereign Wealth Funds. He has previously been appointed as an expert witness for the State of Alaska on oil and gas taxation within the GCC.

Former Chairman of the UAE Branch of the International Fiscal Association, Robert is also a founding shareholder and Managing Director of The Cragus Group Limited. Robert is recognized as a leading tax adviser by International Tax Review in their annual World Tax rankings, and by Euromoney's Guide to the World's Leading Tax Advisers. Robert has also spoken at numerous events, including IFA, and the Tax Executives Institute Middle East conference.

Practice areas
Corporate income tax, international tax advisory, tax controversy management, international trade agreements (tax treaties, FTAs, BITs etc.), in-house tax function development.

Sector specialisations
Energy and natural resources, construction and infrastructure, defence and security, consumer goods and services, sovereign wealth funds.

Association memberships
International Fiscal Association

Academic qualifications
M.A. from Cambridge, a Ph.D. from London and a postgraduate Diploma in Business Administration from IMC, Buckingham.

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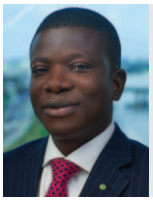

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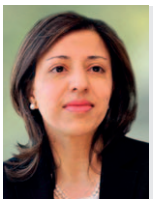

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NORTH AMERICA

NORTH AMERICA

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Number of professionals: 12,823 (including 912 partners)

Deloitte Canada provides audit and assurance, consulting, financial advisory, risk advisory, tax, and related services to public and private clients spanning multiple industries. Our approach combines insight and innovation from multiple disciplines with business and industry knowledge to help clients excel globally.

Deloitte Canada's 12,823 talented people, including 912 partners, in 22 locations throughout Canada, serve clients across numerous industries as part of a Deloitte network spanning over 150 countries and territories.

Canada is well known as a bilingual nation. The government of Canada promotes French and English languages in Canadian society, which is a fundamental part of our national identity. Deloitte Canada supports this principle, and we provide all the national materials to our clients and contacts in both official languages in order to advocate this federal standard, and to meet the linguistic requirements we have set as a firm.

We go to market by industry, and tax is well integrated into Government and Public Services, Energy, Resources and Industrials (ER&I), Financial Services (FS), Life Sciences & Health Care (LS&HC), Consumer, and Technology, Media and Telecommunications (TMT). Through this approach, we are able to communicate with our clients in a way that demonstrates we truly understand their business and have brought the right value-add perspectives from our firm to their business discussions.

Deloitte has also identified important societal and business issues facing our clients – climate change, the future of trust, and a trusted digital identity. These are some areas where we can lead with solutions in a way that makes an impact that matters.

We have seen significant growth in M&A at Deloitte in recent years (particularly in 2021) which is consistent with major increase in M&A activity in the Canadian and global market over the same period. The dynamic, fast-paced, and complex nature of this area has underscored the importance of having experienced top talent to effectively navigate in this environment.

Our M&A practice has seen significant growth in the last 2 years with the addition of 4 leaders (33% growth) who came with their own set of skills & talents and had an immediate impact in the market.

Our Tax & Legal practice is also experiencing a growth in the number of leaders, who continue to serve our expanding presence in the Canadian market.

We leverage our national model to respond to this growth activity across the country. Our national platform positions us to mobilize the right talent for each opportunity and leverage our multidisciplinary model. This involves assessing a business problem from multiple service lines' perspectives so that we can provide a solution based on a thorough understanding of each client's circumstances.

This national model also includes our National Tax Office with eminent advisers, whose technical knowledge is centralized through this core center of excellence. This enables us to bring our professionals from across the practice to our clients when they require deep technical subject matter knowledge.

Innovation is not an initiative or a program. Innovation is a mindset embedded in the DNA of our business. Deloitte Canada's National Innovation Office is a team with a massive transformative purpose. This purpose is to educate, inspire, and enable all clients to improve their performance by leveraging the power of exponentials.

We are currently on a digital transformation journey of our own, as we are digitizing our tax and legal practice globally. This will change how we work and serve clients; it will make it possible for us to automate tasks, create efficiencies and provide our practitioners with tailored data so that they can leverage those insights to inform how we advise our clients.

We also encourage our tax professionals to identify ideas that provide value to our clients, while keeping in mind that such ideas must be consistent with their business and operations. We bring a fresh set of eyes to identify the tax factors that will enhance a client's overall business position.

Many factors differentiate Deloitte Canada in the marketplace, including:

- Our commitment to inclusion and diversity in all aspects of our work and culture.
- Our commitment to innovation.
- Our commitment to providing content in both French and English.
- Our commitment to understanding our clients' needs and experiences so that we can serve them better through our Voice of Client program.
- Deloitte University North (DU North) in Toronto, Ontario, creates a unique learning forum for our practitioners and our clients since its opening in October 2016.
- Deloitte Greenhouse immerses executives in customized experiences to solve their toughest business challenges.
- Deloitte Canada and Deloitte Chile have been operating as one unit since June of 2016, harnessing their combined knowledge to serve the needs of our clients.
- Deloitte Canada values integrity, commitment to one another, corporate responsibility, and strength from cultural diversity.
- Deloitte's Next Normal is a framework for us to explore and apply our new hybrid work model so that our people are more energized and productive than ever before.
- We have some of the brightest tax professionals in the country working at our firm.
- We can customize value-added services depending on a client's needs.
- We invite our clients to participate in a network of relationships that we have grown through our various eminence programs.

- We focus on industry and staff our engagements with tax professionals well suited to the engagement.
- We provide a full range of globally integrated tax services.

Our key service offerings

Deloitte Canada is one of the largest tax and legal practices in the global network of Deloitte Touche Tohmatsu Limited, after the United States and the United Kingdom tax practices. Our tax and legal services key offerings include:

- Business Tax
- Deloitte Legal Canada
- Global Employer Services (GES)
- Global Investment and Innovation Incentives (Gi3)
- Immigration
- Indirect Tax
- International Tax
- Mergers and Acquisitions
- Tax Management Consulting
- Transfer Pricing
- US Tax Services

Recent wins

As offices are gradually re-opening, Return to Office is becoming topof- mind for many of our clients & their employees. Our Deloitte GES team was awarded work from one of our clients who needed hands on, high touch support 24/7 to manage various mobility issues and wanted our team ready to support their employees 1:1.

Discussions with our client on "how could you adjust your current tax operating model" led to a non-competitive proposal process and final agreement to move forward with a pure outsourced 5-year contracted engagement including Canadian Corporate Tax, US Tax, and Tax Accounting for an entire client group, all under one collaborative tax structure.

OMNIA and Gi3 teamed up to think through how to bring a combination of deep client knowledge, relationship, and experience and successfully unlocked a way for our client to access millions in government grants in working with Deloitte on their Digital Transformation. From this win, the client will receive up to $3.3M of government funding.

Awards

- World Tax 2022 awarded Deloitte with 128 tier 1 jurisdictions. Deloitte Canada was one of the member firms recognized in the Americas region. *Source: International Tax Review.*
- 2020 Tax Leaders Expert Guide recognized Mike R. Smith (M&A, Calgary) and Geneviève Provost (Business Tax, Montreal) as leading advisers, based on extensive peer review. *Source: International Tax Review.*
- 2022 Indirect Tax Leaders Guide recognized seven Deloitte specialists. Canadian partners recognized were, Mara Belgrave (Burlington), Danny Cisterna (Toronto), Angela Grant (Toronto), Laurent Moons (Montreal), Doug Myrden (Burlington), Janice Roper (Vancouver), and Lisa Zajko (Toronto). *Source: International Tax Review.*
- Women in Tax 2022 – 207 Deloitte professionals were recognized. This includes 13 women from Deloitte Canada: Jo-Anne Anderson (Business Tax, Alberta), Mara Belgrave (Indirect Tax, Burlington), Renée Iori (Business Tax, Calgary), Norma Kraay (Transfer Pricing, Toronto), Fatima Laher (Global Employment Services, Toronto), Sheri Penner (Private Tax, St. John), Geneviève Provost (Business Tax, Montreal), Cheryl Manual (Gi3, Kitchener), Terri Spadorcia (Global Employer Services, Montreal), Maria Tsatas (Global Employer Services, Montreal), Christine Ramsay (Transfer Pricing, Toronto), Janice Roper (Indirect Tax, Vancouver), and Bessy Triantafyllos (Business Tax, Toronto). *Source: International Tax Review.*
- Tax Controversy Leaders 2022 recognized 159 Deloitte professionals. Those in Deloitte Canada are, Patrick Bilodeau (Ottawa), Olivier Fournier (Montreal), Norma Kraay (Toronto), David Muha (Toronto), Markus Navikenas (Calgary), Rob O'Connor (Toronto), Richard Garland (Toronto), Christine Ramsay (Toronto), and Chris Slade (Toronto). *Source: International Tax Review.*
- 2021 Canada Transfer Pricing Firm of the Year. *Source: International Tax Review.*
- 2021 Guide to the World's Leading Transfer Pricing Advisers recognized 148 Deloitte professionals. Canadian partners recognized include, Hernan Allik (Montreal), Markus Navikenas (Calgary), Richard Garland (Toronto), Tony Anderson (Burlington), Christine Ramsay (Toronto), and Rob O'Connor (Toronto). *Source: Euromoney.*
- 2021 Legal Tax 500 Canada – Deloitte Legal Canada LLP recognized as a top Canadian tax firm. *Source: The Legal 500.*

Eminent leaders

Danny Cisterna
David Bunn
Diana Estrada
François Champoux
Gary Gluckman
Katie McIntosh
Mark Dumalski
Mark Noonan
Patrick Bilodeau
Rob Jeffery
Terri Spadorcia

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Deloitte Americas (US) Regional Profile

Address: 30 Rockefeller Plaza, New York, NY 10112
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Twitter: @DeloitteTax
Website: Deloitte.com/tax
Offices: 126 (United States)
Number of professionals: 13,000

Deloitte Tax LLP provides industry-leading tax services delivering measurable and lasting results by reimaging how clients navigate the increasing change and complexity in the tax profession. Specifically, Deloitte Tax LLP (Deloitte Tax) provides tax preparation and advisory services, including advising on business tax services, international tax, transfer pricing, indirect tax, multistate tax, tax technology consulting, global employer services, mergers and acquisitions, research and development, and government incentives and private wealth.

Led by the chairperson and chief executive officer (CEO) Steve Kimble, Deloitte Tax LLP is one of Deloitte LLP's five businesses and represents nearly 16% of the Deloitte US firm's US$22.9 billion in revenue in 2021. Deloitte Tax is leading clients through the tax transformation taking place in the marketplace and providing a broad range of fully integrated tax services that deliver insight, innovation, and deep business and industry knowledge.

In the past year, Deloitte Tax provided services to clients navigating the ongoing complexity caused by the pandemic as they developed plans for recovery and growth. The acceleration of new business models is challenging the tax function in fundamental ways and driving demand for transformative tax operating models, including outsourcing and cosourcing of routine compliance and reporting activities. As a result, clients are seeking tax services that innovate through technology and fuel growth in areas like major tax policy reforms, digitization of tax, M&A, supply chain, employment and mobility, and sustainability reporting.

Deloitte Tax continues to invest and leverage technology and processes to enable exceptional client service.

Deloitte Tax has made significant efforts in pioneering solutions focused on enhanced efficiency in delivery for clients and developing and deploying innovative technologies in a transparent and streamlined manner to help them address their obligations, challenges, and transformation priorities. For instance, Deloitte developed an innovative digital engagement management platform to enable seamless collaboration between Deloitte's tax professionals and its clients. As an end-to-end cloud-based solution, Intela provides companies with a single workspace to collaborate with Deloitte Tax on engagement delivery from data collection and knowledge management to document production and insights development.

Deloitte is making significant strides in its journey to *be digital*, bringing the power of people *with* technology to serving its clients in an innovative digital fashion.

Deloitte Tax recognizes that one of the biggest challenges and greatest opportunities for a multinational company today is addressing local and foreign taxes in a way that substantively aligns with its overall business objectives and operations.

- **International Tax Services:** Providing tax resources where needed, unhindered by geographic or organizational barriers, to help companies address their US outbound and inbound tax issues, including exploring considerations to reduce their global tax burden.
- **Transfer Pricing:** Assisting companies that operate in an environment of unprecedented tax complexity coupled with a rising volume and variety of intercompany cross-border transactions and enforcement activities worldwide. Deloitte Tax transfer pricing specialists can help companies address their tax compliance risks by aligning practical transfer pricing approaches with their overall global business operations and objectives.
- **Indirect Tax:** Deloitte Tax professionals advise companies on a wide range of indirect taxes, including value-added tax (VAT)/goods and services tax (GST), sales and use tax, customs duties, excise duties, insurance premium tax, and more. Their experience and knowledge cover the areas of tax compliance and reporting, dispute resolution, tax consultancy and potential opportunity identification, and assistance with process implementation.
- **Global Tax Compliance Services:** Assisting organizations to develop new approaches to global tax compliance and reporting that enable them to elevate the role of the tax department and the value it adds to their businesses. Deloitte Tax professionals work with companies to develop models of operating that leverage Deloitte's tax technical, technology, data management, and process knowledge to help organizations access insights to support smart decisions while containing costs.
- **Legal Business Services*:** Assisting clients to transform their corporate legal departments, freeing the core legal team to focus on strategic priorities, enhance the speed and quality of issue identification, and use data to drive faster, more informed, and broad-based decision-making. Deloitte's LBS professionals provide a suite of Legal Management Consulting and technologically enabled Legal Managed Services designed to transform the business of law.
  ** The Deloitte US firms do not practice law or provide legal advice.*
- **Global Employer Services:** Providing global mobility services for multinational clients deploying their people across borders. Deloitte's GES professionals take an integrated approach to helping clients address challenges through well-rounded plans, technology, and program development strategies that can help advise, transform, and deliver programs in a tax and cost-efficient manner.

Our key service offerings

Business tax services, international tax, transfer pricing, indirect tax, multistate tax, tax technology consulting, global employer services,

mergers and acquisitions, research and development, and government incentives and private wealth.

Awards

Deloitte Tax LLP has received numerous honors and recognition over the past few years, continuing to demonstrate the depth of Deloitte's experience and skills across the Americas region. Recent awards include:

- International Tax Review's Americas Tax Technology Firm of the Year (2018, 2019, 2020, 2021)
- International Tax Review's North America Transfer Pricing Firm of the Year (2018, 2019, 2020)
- International Tax Review's Americas Transfer Pricing Firm of the Year (2017, 2018, 2019, 2020, 2021)
- International Tax Review's Tax Compliance & Reporting Firm of the Year (2015, 2016, 2017, 2018, 2020, 2021)
- International Tax Review's Tax Innovator of the Year (2017, 2021)
- CPA Practice Advisor, 40 Under 40 and 20 Under 40 Recognition Award (2017, 2019)
- CPA Practice Advisor, Most Powerful Women in Accounting (2019)
- ACQ5 Award (2019)
- Acquisition International, Accounting, Audit & Tax Awards (2017)

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Q&A with Mike R Smith

Partner, National Tax Office Leader, Tax & Legal

Deloitte Canada

What was the most significant development in your region/jurisdiction's tax practice in the past 18 months?

Over the past 18 months, we've witnessed the continued transformation of our new normal. A mix of virtual and physical work platforms is now normal and is embedded in our business culture—this is a significant change from our business culture and operations just a few years ago. We are now operating in an environment where both our people and our clients expect a significant part of the work environment to be virtual. Over the same period, we have also seen a significant increase in the demand for tax services as well as in the complexity of engagements.

What was the most notable effect of that change?

The natural outcomes of the change have placed significantly less emphasis on geographic location and more on the alignment of skill sets, more seamless collaboration and teaming, and increased consistency in service delivery. At the same time, we have had to develop new ways of mentoring and growing our talent, given the move away from a full-time physical environment and the traditional forms of mentoring. Nationalization of our service lines and delivery models prior to the pandemic, the expansion of our National Tax Office as well as our technology platforms have made it possible for us to adapt quickly to this new reality.

The environment has also amplified the need to attract and retain high-quality tax talent. With the new paradigm (and expectation from professionals) of work from anywhere and the increased market demand, a broader range of options are available for top talent, making market participants more competitive than ever. Here, we have embraced a hybrid work model and are focusing on, as we have for several years, providing a collaborative, inclusive, diverse, and empowering environment that enables our people to thrive working from anywhere in Canada.

Where is the market moving in this practice area?

Clients are looking for trusted advisers to work with them through the course of their journey. They want business advisers who know their organizational history and business, can think outside of their specialty areas in developing business solutions, communicate in terms and at a level that the broader organization can quickly understand, bring the appropriate resources, and will stand with them and support them.

This is changing the tax advisory landscape to place significantly more emphasis on broader consultancy skills, industry knowledge, communication skills, consolidated market offerings, and being more invested in our clients.

What kind of impact will this have on your work?

The change in the market requires a change in mindset, training, and how our Tax & Legal practice collaborates with Deloitte's other services.

Our Lead Tax Partner program was enhanced a few years ago to respond to this trend and now has a curriculum directly aimed at developing broad-based consultancy skills. We have also created a regular forum for our lead tax partners to keep them apprised of market trends in real-time. All of this is leading to more effective lead tax partners while at the same time creating a role that many of our people aspire to.

Of course, the changing landscape has placed a premium on collaborating with our other services (Consulting being a significant example) in providing client solutions. Our broad business platform and suite of services, as well as our focus on providing wide-ranging business solutions to clients, give us a competitive advantage in the marketplace.

Do you anticipate any significant legislative changes in the future with a material impact on tax in your region?

Significant legislative change is anticipated on several fronts in Canada.

As in much of the rest of the world, Pillar 1 and Pillar 2 are expected to result in significant changes to Canadian domestic tax law. These anticipated changes, when combined with the recent introduction of rules limiting interest deductions and rules neutralizing the effects of hybrid mismatch arrangements, are expected to have a significant impact on multinationals and, in particular, Canadian-based multinationals.

The government is revisiting our transfer pricing rules (given the perceived risks from an unfavorable high-profile court decision) and is

also revisiting the general anti-avoidance rule ("GAAR"). Changes in either of these areas have the potential to significantly impact tax planning going forward and are likely to require significant alignment of tax strategies to business strategies and imperatives (as opposed to purely tax-motivated planning). Public consultations are being launched on both matters, with draft legislation on the GAAR expected to be released by the end of the year.

Recently, the government introduced a permanent increase in the corporate tax rate applicable to bank and life insurance groups. The government also levied a one-time Canada Recovery Dividend in response to their profitability during the pandemic. It remains to be seen whether this sets a broader precedent that may be used in respect of other industries that are perceived to have high levels of profit.

Additionally, new proposed mandatory disclosure rules have been introduced and are expected to be enacted into law in the near term. These rules significantly increase the scope of disclosures required from taxpayers.

If these come into force, how will the industry look in the future?

All the expected legislative changes have the potential of significantly increasing the complexity of tax planning (particularly in a cross-border environment), increasing the compliance burden (and the related needs to efficiently extract data from client systems in meeting filing requirements), as well as increasing the potential for a tax dispute. This is a continuation of a trend we have seen for several years now.

The changing business landscape and the increase in compliance requirements are causing the market to look more at technology solutions, outsourcing, and co-sourcing. This is part of the broader search for economic efficiencies (particularly in relation to tax compliance) and freeing up tax functions so that more effort can be focused on providing strategic counsel to the business.

How would you describe the tax controversy landscape in your region/jurisdiction? What has changed in the past year/are there any big disputes or court cases that we should be aware of, or that have had a big impact/set a precedent?

As has been the trend for several years now, we are seeing the Canada Revenue Agency ("CRA") intensifying its audit activities. We expect this to continue as the CRA is benefitting from significant increases in government funding over recent years (with an expectation of increased revenue), while at the same time, the government has significant debt arising from the pandemic that will need to be funded.

Increased funding has not (if at all) improved the timeliness of the dispute resolution mechanism within the CRA, and if anything, we are seeing increasing backlogs resulting in many taxpayers no longer waiting on that process and proceeding directly to tax court. We expect that the continuing aggressiveness of the CRA will further exacerbate this situation.

Another factor that is becoming more relevant is the growing interest by mainstream media in tax matters—in terms of tax planning issues as well as the CRA's responses to taxpayers. This has also been trending for a few years now, and it is important to understand that the environment is less friendly towards large-scale taxpayers (both corporations and wealthy individuals).

In terms of jurisprudence, there have been several relevant court decisions over the last year.

In one case, a Supreme Court of Canada decision was made in relation to treaty shopping, which was found in favor of the taxpayer and essentially provides some comfort in respect of treaty access prior to the enactment of the Multilateral Instrument in Respect of Tax Conventions Act (MLI). There was a somewhat surprising divergence amongst the panel, and it remains to be seen how much interpretive guidance this case will provide going forward since it was in respect of a pre-MLI situation.

In another case, a decision from the Federal Court of Appeal (which has been granted leave to appeal to the Supreme Court of Canada) was made regarding a GAAR case that could have a significant impact on taxation in Canada. The case essentially calls into question the meaning of "control" for the purposes of determining whether there is a restriction in accessing corporate non-capital losses. If the Crown is successful in this case, it may significantly change what was thought to be a long-settled standard within the Canadian tax community.

Do you expect tax procedures in your region to move towards common standards or diverge in the future?

We continue to expect tax procedures in Canada to move towards a common standard.

How is the global drive towards increased regulation going to affect tax practice?

The increasing focus on regulation and related compliance is driving tax functions towards technology solutions allowing access to the necessary information within their own enterprise resource planning (ERP) systems to be compliant and to be able to model the tax impacts of different business scenarios in the timeframe needed by decision-makers— all while being economically efficient. This is driving the need for more tax technology specialists and technology solutions and is also causing many organizations to move towards co-sourcing or outsourcing models to better manage the increasing costs of compliance as well as position the internal tax function more in a strategic adviser role.

How are the longer-term effects of COVID-19 affecting your practice?

As previously mentioned, COVID-19 has permanently changed the way we all work (Deloitte, clients, and the marketplace in general), it has accelerated the "war for talent", and it is arguably going to increase the proportion of our practice dealing with tax dispute as various governments look to fund their COVID-19 debts.

How is digitalization, and how are increasing technology-adjacent requirements (e-invoicing/continuous transaction controls) affecting your practice and your clients?

Broadly speaking, we see several organizations undergoing digital transformations with tax functions looking to deploy technology solutions to efficiently manage compliance and reporting burdens while at the same time allowing for more strategic partnering with the business. This ranges from automation solutions to the use of artificial intelligence. For Tax & Legal, this has meant developing people with specialized skills in the area (which is different from a more traditional tax advisory skill set) and more collaboration with our Consulting business which tends to be at the forefront of the organizational digital transformation.

At present, Canada is not far down the path with respect to technology-adjacent requirements; e-invoicing is allowed in Canada but is not mandatory, and we currently do not have continuous transaction controls. However, we generally expect that the CRA will move towards these types of requirements to more efficiently (in terms of costs and time—for both the government and taxpayers) manage the tax collection and verification processes. In our view, it is really a matter of when rather than if.

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Q&A with Julie Rubidge

Partner

Deloitte Tax LLP

What was the most significant development in your region/jurisdiction's tax practice in the past 18 months?

Deloitte's GES (Global Employer Services) practice provides full global mobility services that support multinational clients with all aspects of deploying their professionals across borders. When the COVID-19 pandemic emerged, it quickly transformed our business and our clients. Global mobility came to an immediate halt in March of 2020, and our clients were presented with a bevy of challenges that required immediate solutions and support.

The changes to mobility overall also brought about moves by providers of mobility and rewards services to global employers. As an example, a large global accountancy firm announced the sale of its mobility practice. As clients of that firm seek to explore the market of alternative providers, the announced sale presented a significant opportunity for our GES practice to gain additional market share globally and attract additional top talent in the marketplace.

As the new US GES leader, I look forward to accelerating Deloitte's growth in the market, serving clients, leading the practice's talent acquisition efforts, and fostering an inclusive culture. Capitalizing on Deloitte's best-in-class technology, we have significant opportunities to drive the transformation of GES, and I am fortunate to lead an expansive network of extremely talented professionals who will help support this journey forward.

What was the most notable effect of that change?

In response to the unprecedented impacts of COVID-19, GES acted quickly and effectively. Our new and innovative offerings, like Remote Work, gained traction with clients and future clients who welcomed our ability to remain agile during this very fluid time. Throughout this pandemic, we have remained steadfast in our ability to deliver trusted solutions to our clients' most pressing needs at the moment they need them—something we are incredibly proud of.

Where is the market moving in this practice area?

In this dynamic market, the only constant is change. The new normal of global employers with remote workforces is a pinnacle challenge that necessitates a firm with a multidisciplinary practice and varied tax subject matter approach. Clients need a firm that can serve them across all geographies in which they are located and in all specialty practice areas. They need a provider who can bring a broad breadth of such services to the table—Human Capital Consulting, Corporate and International Tax, Employment Tax, Compensation and Benefits, and more.

What kind of impact will this have on your work?

The largest impact that these events have had and will continue to have on our work is the *opportunity to help our clients be successful.* We are focused on transforming our Global GES business model to best serve our clients and to help our clients realize their full potential.

Do you anticipate any significant legislative changes in the future with a material impact on tax in your region?

From a US perspective, we continue to wait for legislative changes under the current administration, but nothing has materialized thus far—discussions in the Senate do seem to be getting more active, but there is still a long way to go before anything gets enacted.

If these come into force, how will the industry look in the future?

If and/or when we see US legislation changes, the expectation is that the rules around both corporate and individual tax will change. This may present opportunities for tax planning engagements with our corporate and individual clients to help them thrive in a complex and fast-changing environment.

How would you describe the tax controversy landscape in your region/jurisdiction? What has changed in the past year/are there any big disputes or court cases that we should be aware of, or that have had a big impact/set a precedent?

From a Global Employer Services standpoint, there have not been any significant changes, aside from a shift to other areas, including tiered structures, outside of campaigns to enforce foreign informational reporting obligations which have been a longstanding area of focus for the US taxing authorities. Staffing issues and backlogs with Federal and State tax authorities have continued which have led to inconvenient notices to confirm filing status and other normal activities that have

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been completed but have not yet been processed by the authorities. There is an overall "tone" that has been more aggressive from an assessment and collection standpoint and the current issues we see are the interesting developments in state taxing rights of residents and nonresidents presented by remote workforce developments.

Do you expect tax procedures in your region to move towards common standards or diverge in the future?

Discussion continues regarding investments with the IRS for increased staffing, technology, etc., but that has not yet materialized. There is a desire for greater utilization of technology, greater variety of online/electronic support, etc., to more effectively manage filings, reviews, and disputes. We have found that the US may lag behind other global taxing authorities in its digital journey, and we hope to see improvement allowing for greater levels of digital interface between taxpayer-stakeholders and the agency in the future.

How is the global drive towards regulation going to affect tax practice?

The global drive towards regulation will require increased global coordination, collaboration, and the proactive sharing of information. Our clients expect proactive ideas and views on trends in the global marketplace. There will be a tremendous opportunity for the practice—but our communication, sharing of resources, and having the right technical capabilities to advise and deliver are needed for us to capitalize on the opportunities in front of us. We have these capabilities and will continue to deliver value to our clients.

How are the longer-term effects of COVID-19 affecting your practice?

Deloitte took a human-centered approach to help clients across our firm—in every industry—deal with COVID-19. We identified three phases that resilient leaders would face amid COVID-19:

1) Respond: How an organization deals with the present situation and manages continually
2) Recover: How an organization learns and emerges stronger
3) Thrive: How an organization prepares for and shapes the "new normal"

All that we did was centered around helping them at each phase so that they could recover and thrive as we move forward.

From a Global Employer Services perspective, the acceleration of the hybrid work environment has had a lingering impact on our practice. With offices closed during the height of the pandemic, for example, professionals changed their permanent work locations; work location, vaccination policies, learning and development requirements, working offsite at client sites, business travel, and different office space configurations are other lasting impacts we've been experiencing since the start of COVID-19.

Externally, COVID-19 suppressed the number of international assignments/moves, which impacted our mobility business. Our quick shift to Remote Work and other projects helped curtail the impact, and we see that our clients are anxious to get moving again, even if in different ways than before.

As companies re-evaluate mobility, they have been somewhat hesitant to fully return to mobility as strongly as they had pre-COVID. That demand will return, but it may be a year or two before we see it reach pre-pandemic levels again. As a result of this shift, companies are also considering whether a return to pre-pandemic travel is a sustainable choice. While these considerations existed pre-COVID, they've become far more prevalent now.

Employment Tax is one area that experienced a heightened need because of the pandemic. With Remote Work becoming so prevalent, displaced workers and clients quickly needed to understand the domestic US state-to-state withholding (and other) rules. This highlighted the importance of accurately tracking this information, which enabled GES to support our clients through these changes.

The "Great Resignation" also presented an incredible opportunity for our Rewards and Human Capital Consulting practice to address workforce retention, remote upskilling, and other developments. We are proud of the journeys that we have been engaged in with our clients to emerge as employers of choice based on competitive rewards and compensation practices.

Another impact we've experienced longer-term is a shift in our proposal responses. Orals—once prominently presented in person—have become increasingly more virtual, and the demand for large teams to travel to client sites has diminished. While there is some effort to regain in-person engagement, the continued push for remote engagement is largely here to stay. Our challenge is now focused on responding in a way that most closely mimics the in-person experience while gaining the best aspects of virtual engagement. We must also respect the preferences of our clients, making sure to strike the right balance of remote vs. in-person engagement, based on their needs. This flexibility will help us continue serving our existing clients and generate new opportunities.

How is digitalization, and how are increasing technology-adjacent requirements (e-invoicing/continuous transaction controls) affecting your practice and your clients?

Digitization is a key differentiator in our practice. Our competitors are investing heavily to differentiate themselves and improve their own efficiencies and the client experience. Digitization has consistently been a focus area for those firms looking to compete and the resulting fee pressures created by digitization improvements.

A key component of our value proposition is dedicated to illustrating how our technology and digitized processes will add value for the corporate client and their employees (who will use digitized processes that we support to either fulfil employer requirements or Deloitte services).

Additionally, a key marketplace digitization trend is to enable our services to connect or be integrated with other client-provided or thirdparty vendor provided systems so that the ecosystem supporting the client is efficient and communicative.

Adjacent technology requirements are often expected in service delivery; however, are not normally a differentiator as most competitors will make the investment. Transactions are often expected to be digitized between the client and Deloitte as well as with regulatory bodies (where necessary). Deloitte continually invests to meet the highest levels of digitization possible to introduce efficiencies and capabilities that are part of a differentiated experience.

Workforce solutions is the core to the success of our service delivery and business operations. Streamlining our internal workflows via process automations not only saves time and money, but most importantly it supports compliance, data security, and controls by mitigating human errors. Digitization of manual and laborious processes enable better control of best practices and break down silos that may potentially hamper productivity. It enables us to react to the market and our client needs that are time sensitive. In addition, it makes it possible for our professionals to engage more with our clients and empowers our team to work more efficiently in accelerating business growth.

NORTH AMERICA

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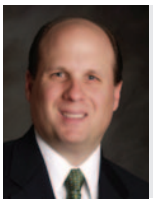

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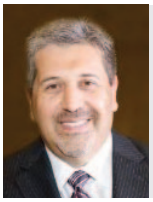

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