



GLOBAL INDIRECT TAX SERVICES

# Driving Indirect Tax Performance

A global approach to managing  
risk and creating value

TAX

Across KPMG's global network of member firms, we have 22,000 tax professionals. The insights they offer – both in local tax knowledge and cross-border tax skills – can provide organizations, large and small, with an advantage in the immediate and long term. Drawing on the experience of our people and multi-disciplinary approach, we are able to help our firms' clients to think beyond the present, see beyond borders and achieve long-lasting success.

[www.kpmg.com/tax](http://www.kpmg.com/tax)

# Foreword

Successfully managing global indirect tax risks, while realizing shareholder value, has become an increasingly challenging task.

At KPMG, our understanding of today's economic, corporate and regulatory environment tells us that these new challenges require new solutions.

Based on our analysis of global trends and on our daily experiences throughout our network, we have developed a new approach designed to assist global businesses.

This approach, **Driving Indirect Tax Performance**, can provide global businesses with a practical, yet detailed, framework within which indirect tax risk can be successfully managed and value realized.

By critically analyzing the core elements of a successful indirect tax function, our approach can help businesses to fundamentally reshape their internal indirect tax function and the wider organization to better face the global indirect tax challenges of today and tomorrow.

As a leader in the provision of indirect tax services globally, our professionals are working every day with leading global organizations attempting to come to terms with the emerging indirect tax challenges. We want to share these experiences with you, our clients and contacts, and encourage you to critically assess what this approach can deliver for your organization.

As part of our commitment to sharing our global experiences and insights, we will be publishing a more detailed analysis of how the components of the **Driving Indirect Tax Performance** approach can operate in practice. We also plan to present our findings on how the trends in global indirect taxation are likely to change further in the coming years, enabling your organization to anticipate the necessary changes which will likely be required.

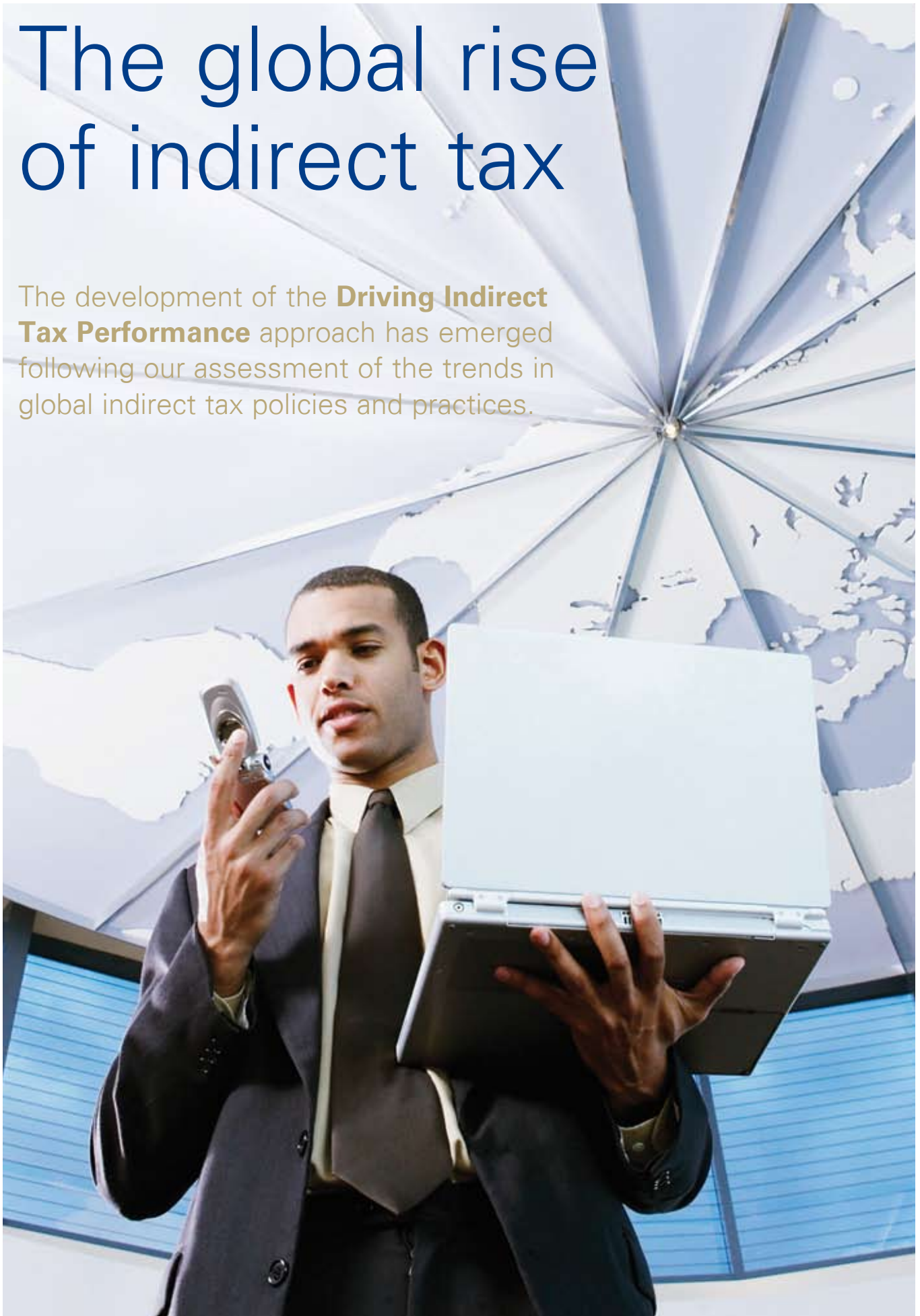
We hope that you will find this publication of interest and that it will assist you and your organization in these challenging times. KPMG's global network of indirect tax professionals, listed at the back of this publication, are ready to discuss what this can mean for you.



**Niall Campbell**  
Global Head, KPMG Indirect  
Tax Services

# The global rise of indirect tax

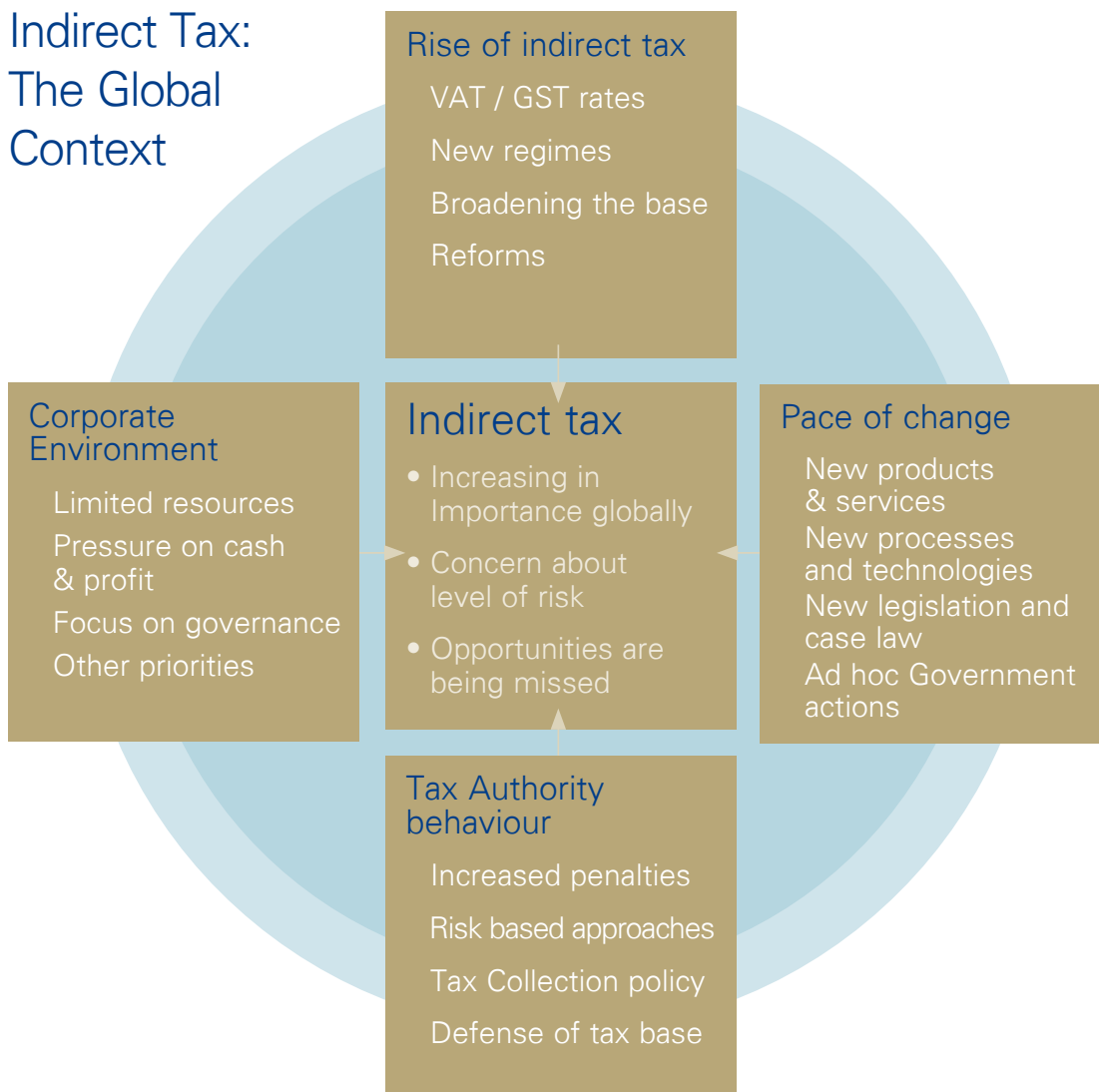
The development of the **Driving Indirect Tax Performance** approach has emerged following our assessment of the trends in global indirect tax policies and practices.



The combination of significant indirect tax reforms, a changed corporate environment and new tax authority behaviors, together with the pace at which these events are occurring, has resulted in a very complex and challenging global indirect tax environment today.

In that context, achieving the objective of any indirect tax function within an organization, namely the successful management of risk and creating value, in an efficient and effective way, is clearly extremely difficult.

## Indirect Tax: The Global Context



# The global rise of indirect tax continued

In 2008, we identified three key emerging themes in relation to indirect tax globally.<sup>1</sup>

1

## **VAT/GST is increasing in importance globally**

As headline corporate tax rates decline along with corporate profits, and both corporate profits and labor become more mobile, governments in every part of the world are looking to raise more revenue from VAT/GST levied on the local consumption of goods and services. These taxes are very attractive for governments as they are widely based (so less volatile than taxes on profits), relatively efficient to collect and are effectively paid to the tax authorities on a real time basis. Depending on the jurisdiction, governments are looking to achieve their objectives through measures such as introducing new VAT / GST regimes, increasing rates, modernizing and broadening the scope of existing regimes and more aggressively tackling VAT / GST fraud and avoidance.

2

## **Finance and tax professionals are very concerned about the management of global VAT/GST risks within their organizations**

The rapid pace of change of VAT/GST legislation globally and its increasing complexity, combined with the increasing globalization of business, means that successfully managing global VAT/GST compliance is increasingly difficult. Add in the increasing cost of getting it wrong, both financially and reputationally, and it is not hard to see why most finance directors have rated compliance with global VAT/GST regulations their *Number One* global tax risk. Additionally, the recent global economic downturn has put significant pressure on costs and resources within organizations and other critical business priorities have made it more difficult for tax functions to get the business focus and budget required to successfully manage the emerging risks.

3

## **Significant opportunities to improve bottom line are being missed**

Faced with an increasingly complex compliance environment, and often operating without sufficient resources, many organizations are missing opportunities to achieve bottom line savings through more effective and strategic management of their VAT/GST position. At its simplest, these opportunities include improving VAT/GST cash flow management and reducing irrecoverable VAT/GST costs. With additional strategic focus, opportunities include reducing the total business cost of compliance and enhancing sales by achieving competitive advantage in the marketplace. At a time when shareholders are demanding improved bottom line performance, organizations can not afford to allow indirect tax opportunities to go unrealized.

<sup>1</sup> Indirect Taxation and Business – A Global Perspective, KPMG Indirect Tax Services, 2008

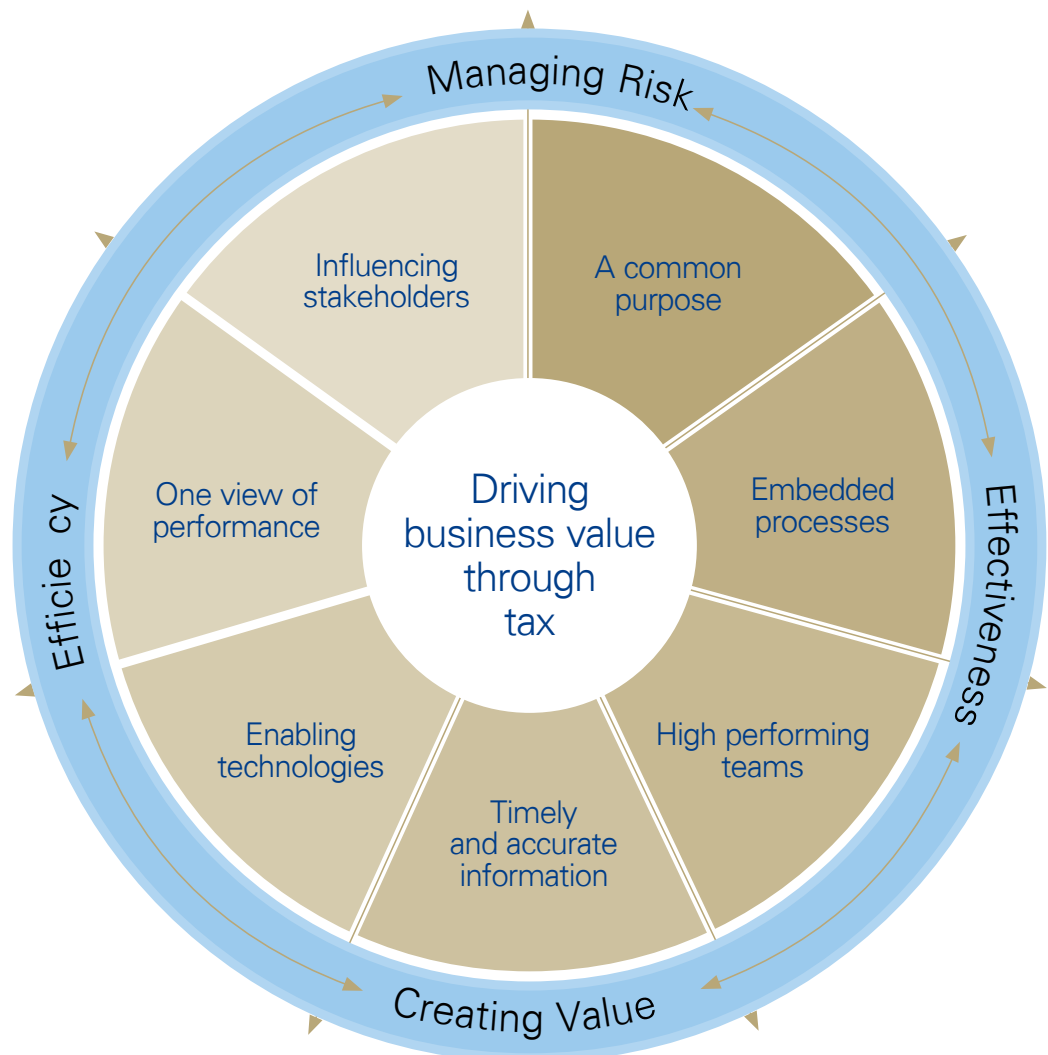
# KPMG's approach

While the challenges for indirect tax functions within organizations are clear, dealing with them effectively and efficiently is less so. However, our understanding of today's economic, corporate and regulatory environment tells us that the new global challenges require new solutions.



# KPMG's approach continued

Based on our analysis of global trends and on our daily experiences throughout our network, we have developed a new approach, **Driving Indirect Tax Performance**, designed to assist global businesses. This approach provides global businesses with a practical, yet in-depth, framework within which the twin objectives of successfully managing risk and creating value can be achieved, effectively and efficiently.



The objective of the **Driving Indirect Tax Performance** approach is driving business value. This can mean different things and will vary from one organization to another. The key, however, is that tax, including indirect tax, is an active participant in driving business value, rather than a passive detached support function.

# What are the elements of Driving Indirect Tax Performance?

The **Driving Indirect Tax Performance** model developed by KPMG has seven elements. These elements, which require separate assessment in the individual circumstances of each organization, must also be considered in tandem as they are inter-dependent. Taking each of the elements in turn:

## 1 A common purpose

Achieving a common purpose means having an indirect tax strategy which contributes to the overall strategy of the business. It should deliver business wide awareness and understanding of the indirect tax strategy and clarity on the roles and responsibilities of the indirect tax department and other business units.

The potential benefits of having such a common purpose are that business units across an organization should manage indirect tax matters in a consistent manner which can enable clear communication with tax authorities and other stakeholders regarding the business-wide indirect tax policies and practices. At a practical level, having such clarity is essential for the indirect tax function as it should provide clarity on issues such as the appetite for risk and who has responsibility within the business for management of the various indirect taxes (e.g. VAT/GST, Customs Duty, Stamp Duty, Excise Duty, Insurance Premium Tax, Green Taxes).

## 2 Embedded processes

Having embedded processes means having common processes and controls over indirect tax risks which are implemented consistently across the business. Embedded processes provide greater accountability and responsibility and help to minimize errors in a standardized, preventative manner. Together with appropriate technologies, embedded processes can provide robust assurance to all stakeholders that indirect taxes are being managed effectively. It is not sufficient for processes to exist on paper – they must be “embedded” within the daily operations of the organization in order to be effective and help provide the required level of assurance on the accuracy of the reported indirect tax figures.

The need for embedded processes is consistent with the “Three lines of Defense” corporate governance risk management model, which is very relevant to the management of indirect tax within large organizations.

# KPMG's approach continued

Successfully implementing appropriate embedded processes is critical in the context of indirect tax. VAT /GST is heavily reliant on the quality of embedded processes within an organization. As a real time, transaction tax, the quality of execution on a daily basis by all business units is critical, both in terms of achieving accuracy and in the perception of the quality of the VAT / GST compliance process. Take, for example, three key business processes, namely Order-to-Cash, Purchase-to-Pay and Record-to-Report. Achieving execution excellence in relation to each of these processes is fundamental to the three key VAT / GST compliance obligations, namely correctness of output VAT/GST payable, correctness of input VAT/GST deductible and correctness of VAT / GST return reporting. Ensuring the highest quality of embedded processes in each of these critical business processes can not be underestimated – when you consider that the average annual VAT /GST “throughput” of many multinational organizations is measured in the tens of billions, which is generally a very significant multiple of the corporate income tax liabilities of the organization.

## **3** High performing teams

Having a high performing indirect tax team means having a team which recognizes its role within the organization, has the required level of technical, management and other skills and is appropriately trained, motivated and rewarded.

One of the most significant issues in managing indirect tax for all businesses is that responsibility is dispersed throughout the organization. Management and staff in a diverse range of business units, such as sales & marketing, IT, logistics, finance and administration all contribute in a material way to the entire end-to-end indirect tax compliance process.

This business wide team of people who influence the indirect tax compliance process can be called the “shadow indirect tax team”. Having a high performing shadow indirect tax team is critical to the overall objective of effectively and efficiently managing indirect tax within an organization. Means of achieving this will likely vary from one organization to another, although potential strategies include dispersing indirect tax professionals throughout the organization or reorganizing the work of the central indirect tax function to release resources allowing senior people to work much more closely with colleagues elsewhere in the business.

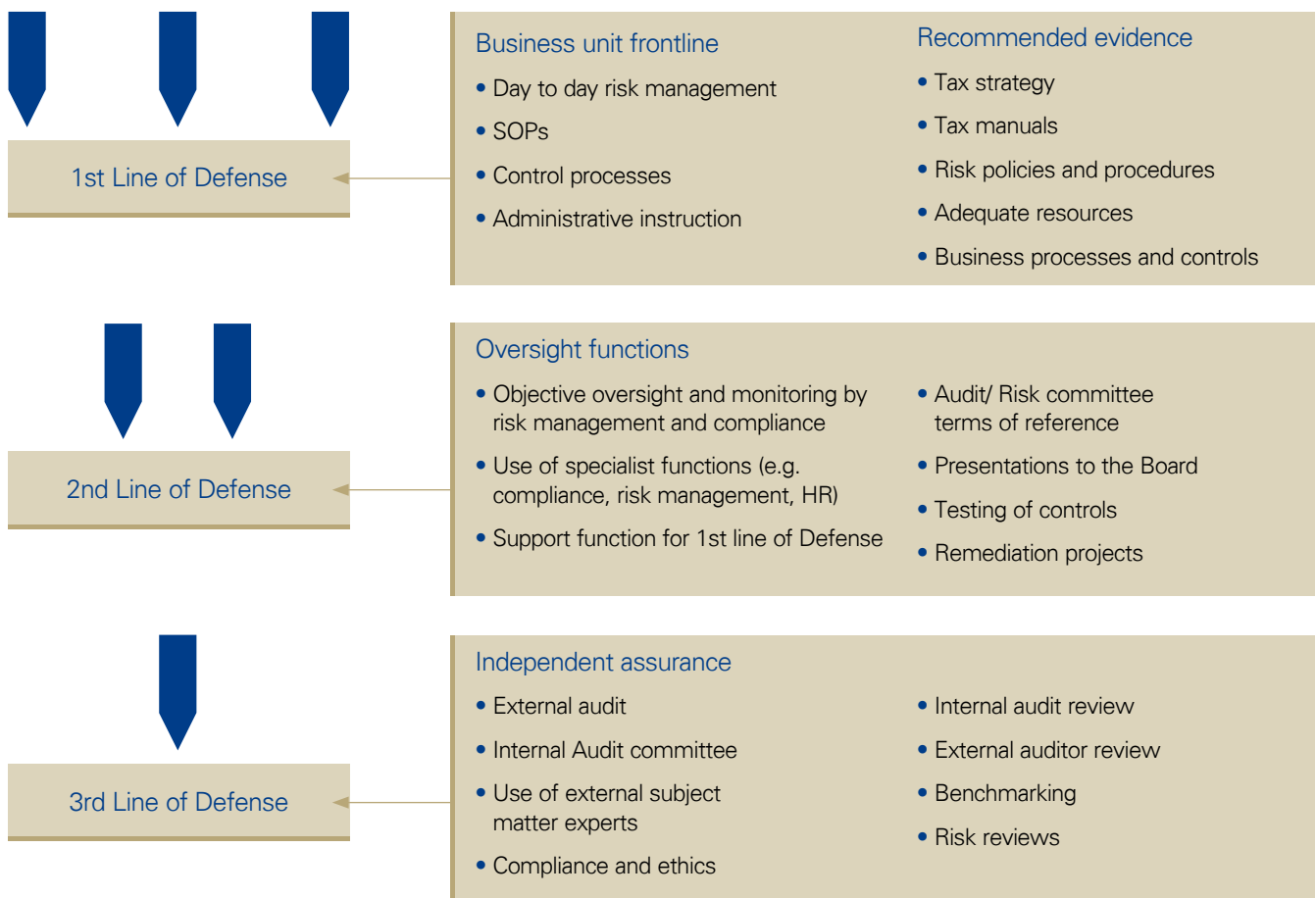
Having a high performing team also requires a high quality program of training and development for all indirect tax professionals and shadow indirect tax teams. This program will likely require indirect tax professionals to acquire new skills and not only focus on technical competence but on softer skills such as effective communication, negotiation and persuasion.

In addition, as the complexity of successfully managing global indirect tax compliance increases, high performing indirect tax teams require an advanced knowledge management system. This system must deliver timely access to the latest global news and developments which may impact on the business as well as acting as means of retaining and accessing knowledge acquired about the business and any associated indirect tax issues.

## Tools and Methodologies – 3 Lines of Defense

The 3 Lines of Defense is a corporate governance model recognized by the FSA and has been adopted by a large number of FTSE 100 and global multinationals.

The Three Lines of Defense model is a framework for effective risk management that is increasingly being applied to tax. It offers clear guidance on roles, responsibilities and effective oversight arrangements at each stage in the management process.



# KPMG's approach continued

## 4 Timely and accurate information

Having timely and accurate information means more than simply having the correct VAT / GST information in time to meet compliance deadlines. It also means having confidence in the underlying financial information on which VAT / GST returns are based. This can provide the indirect tax function with the ability to minimize non-productive time seeking to obtain and verify data and frees up time and resources to focus on value creation initiatives.

Having confidence in the accuracy and timeliness of the information also provides a robust starting point in relation to the handling of tax authority audits. When combined with the ability to demonstrate the existence of the correct embedded processes, this can greatly assist in quickly providing assurance to tax authorities and other stakeholders regarding the accuracy of VAT / GST reporting.

Of course, achieving timely and accurate information is easier said than done. It requires an agreed business wide process of identification of tax information requirements and clear responsibilities and timelines for preparation and delivery of that information. The use of appropriate technologies can greatly assist in this process, at each point from original data capture to efficient reporting methodologies.

## 5 Enabling technologies

Enabling technologies means developing and implementing indirect tax information systems which are integrated into the financial and other reporting systems of the business. Rather than relying exclusively on traditional means of producing indirect tax information, new technologies can be employed to provide more robust, cost effective and auditable information.

There are many examples of how technology can be enabled in an indirect tax context. Firstly, designing ERP systems to provide the necessary indirect tax data and functionality is increasingly important for global, process driven organizations. Other areas where technology can be deployed effectively and efficiently include automating indirect tax decisions, compliance management processes, knowledge management platforms and elearning tools.

Acknowledging the opportunities which emerging technologies present, KPMG has developed a range of technology tools which can be deployed to effectively and efficiently manage indirect tax obligations. Examples include KPMG's online global compliance management tool (GTMS), our EU VAT return computation tool (VAT Cube), a VAT / GCT data analysis and interrogation tool and our online global indirect tax knowledge website ([www.kpmg.com/indirecttax](http://www.kpmg.com/indirecttax)).

Enabling technologies is not exclusive to taxpayers – tax authorities globally are also updating their audit approaches and are adopting standard and bespoke interrogation software to assist in their audit work. It is critical that businesses are prepared for more sophisticated tax authority audit techniques, requiring ongoing assessment of the “auditability” of their system and periodically undertaking self reviews to identify potential errors or queries which may arise in the event of a tax authority interrogation of the system.

## 6 One view of performance

One view of performance means that there is a single business wide information system and framework by which to assess it. This should help to eliminate the risks associated with different parts of the business operating with different versions of the same information. It also provides a means of evaluating the indirect tax function, and evaluating indirect tax risks and decisions, which is consistent with the rest of the business.

Achieving one view of performance should result in the development of clearer KPIs for the indirect tax function and the business generally. In a corporate income tax context, businesses have traditionally measured KPI's such as their effective tax rate and cash tax rate, which can often be benchmarked against competitors and industry standards. To date, however, there are limited equivalent external benchmarks for indirect tax against which a company can assess its indirect tax performance.

Based on our research undertaken in 2008 <sup>2</sup>, the level of awareness of the impact of VAT / GST on businesses is very low. Two statistics demonstrate this point.

Firstly, half of the respondents in our survey stated that VAT/GST has no effect on their company's cash flow. This is clearly not the case, as becomes evident when the total VAT/GST “throughput” of an average global organization is analyzed.

Secondly, when asked how large their annual VAT/GST throughput was, over 80 percent of respondents said it was between US\$ 200 million and US\$1 billion. Based on the evidence which we have received from our clients, these figures are significantly understated, demonstrating either a lack of awareness, lack of appropriate information or a lack of desire to draw attention to an opportunity which has not received sufficient focus. Either way, it is clear that the development of specific KPI's for VAT / GST performance would help to focus attention on where value can be created.

In theory, it should not be difficult for businesses to devise a system to measure performance in management of indirect tax compliance risk. Such a system would monitor performance in areas such as the annual VAT/GST assessments, penalties and interest and would provide the indirect tax department the task of making demonstrable improvements.

Based on our research undertaken in 2008, the level of awareness of the impact of VAT / GST on businesses is very low.

<sup>2</sup> Indirect Taxation and Business – A Global Perspective, KPMG Indirect Tax Services, 2008

# KPMG's approach continued

Measuring success in creating value from indirect tax is more difficult, however. Key performance indicators which are likely to evolve include measurement of trends in VAT/GST balance sheet and profit and loss account figures, identification of total business wide irrecoverable VAT / GST and the total cost of VAT / GST compliance.

Benchmark KPI's measuring the cash flow impact on a business are also likely to emerge, although they can vary significantly based on the nature of the business and the jurisdictions in which they operate. Intuitively businesses should be aware that a cash flow cost arises where (i) VAT /GST is paid to the tax authorities before it is received from the customer and (ii) VAT / GST is paid to suppliers before it is reclaimed from the tax authorities. However, having accountability against a clear set of KPI's can enable the indirect tax function to focus on improving performance and thus create value for the business.

## 7 Influencing stakeholders

The final component of our **Driving Indirect Tax Performance** model is influencing stakeholders. This involves the development of a two way communication process between the indirect tax function and the key internal and external stakeholders.

Internal stakeholders typically include the CFO, the Board and members of the "shadow indirect tax team". External stakeholders typically include shareholders, regulators, tax authorities, customers and suppliers.

There is a growing appreciation that there is a need for enhanced visibility and transparency of indirect tax within organizations. Internal stakeholders such as the CFO and the Board are becoming increasingly interested in the level of risk and opportunity which indirect tax presents. External stakeholders such as the tax authorities are becoming more interested in the process by which large organizations manage their indirect tax compliance. Equally, indirect tax functions appreciate that achieving their objectives, both for the organization and personally, will likely require additional support from senior management than existed in the past.

In practice, influencing stakeholders requires certain skills which indirect tax professionals may not traditionally have been required to demonstrate. For example, learning to understand and appreciate the differing, sometimes competing, objectives of the various stakeholders is essential. Also, developing a rapport with key stakeholders requires strong communication skills and the appropriate level of political skill necessary to obtain stakeholder confidence and manage their expectations. These are skills which a high performing indirect tax team must develop to be successful today and into the future.

# What do I do now ?

**Driving Indirect Tax Performance** will mean different things in different organizations.

One common initial theme, however, is that all organizations must accept the need to continuously and critically assess their performance in managing indirect tax risk and creating value.

Having considered the **Driving Indirect Tax Performance** approach, a number of key questions are likely to arise such as :

- How is indirect tax managed in my organization?
- What are the areas of greatest weakness and how can they be addressed?
- Is the process as efficient and effective as it could be?
- Has the process been updated to reflect business and legislative changes?
- What value creation opportunities are being missed?
- What are the obstacles to improving indirect tax performance?

These are some of the many questions which will, in our view, drive the requirement for global organizations to seriously consider implementing this approach.

To provide further assistance to you in this process, we plan to publish additional analysis on how the **Driving Indirect Tax Performance** attributes can and are being implemented in practice and how changes in the global environment will likely continue to change the nature of the indirect tax management challenge.

Our KPMG global indirect tax professionals are ready to share their experiences and discuss what this approach can deliver for you and your organization.

# KPMG Global Indirect Tax Services Contacts

Use the attached contact list to find the appropriate KPMG VAT / GST contact for the jurisdictions in which your organization operates.

(Note : \* denotes Trade and Customs specialists).



## KPMG in Argentina

**Vivian E Monti**

e-Mail: vmonti@kpmg.com.ar

**Eduardo H Crespo\***

e-Mail: ecrespo@kpmg.com.ar

## KPMG in Australia

**Michael B Evans**

e-Mail: mbevans@kpmg.com.au

**Nick Kallinikios**

e-Mail: nkallinikios@kpmg.com.au

**Phil Renshaw**

e-Mail: prensaw@kpmg.com.au

**Craig Sloan**

e-Mail: cjsloan@kpmg.com.au

**Fiona Giuseppi**

e-Mail: ggiuseppi@kpmg.com.au

**Patrick Hunt**

e-Mail: phunt@kpmg.com.au

**Deborah A Jenkins**

e-Mail: dajenkins@kpmg.com.au

**Lachlan Wolfers**

e-Mail: lwolfers@kpmg.co.au

## KPMG in Austria

**Johann Muehlechner**

e-Mail: jmuehlechner@kpmg.at

**Stefan Haslinger**

e-Mail: shaslinger@kpmg.at

## KPMG in Belgium

**Peter Ackerman**

e-Mail: packerman1@kpmg.com

**Diederik Bogaerts\***

e-Mail: dbogaerts@kpmg.com

## KPMG in Brazil

**Roberto A Cunha**

e-Mail: rcunha@kpmg.com.br

**Marianne MS Munhoz**

e-Mail: mmunhoz@kpmg.com.br

## KPMG in Bulgaria

**Kalin Hadjidimov**

e-Mail: khadjidimov@kpmg.com

**Ivan Vargoulev**

e-Mail: ivargoulev@kpmg.com

## KPMG in Canada

**Deborah J Taylor**

e-Mail: djtaylor@kpmg.ca

**Dave Schlesinger**

e-Mail: dschlesinger@kpmg.ca

**John Bain**

e-Mail: jbain1@kpmg.ca

**Joseph Brick\***

e-Mail: josephbrick@kpmg.ca

## KPMG in Chile

**Edmundo Soto**

e-Mail: esoto@kpmgchile.cl

**Fernando Leigh\***

e-Mail: fleigh@kpmgchile.cl

## KPMG in China

**Khoonming Ho**

e-Mail: khoonming.ho@kpmg.com.cn

**Jean Li**

e-Mail: mailto:jean.li@kpmg.com.cn

**David Ling**

e-Mail: david.ling@kpmg.com.cn

## KPMG in Colombia

**Juan P Murcia**

e-Mail: jpmurcia@kpmg.com

**Jessica Massy**

e-Mail: jmassy@kpmg.com.co

## KPMG in Croatia

**Paul Suchar**

e-Mail: psuchar@kpmg.com

## KPMG in Cyprus

**Harry Charalambous**

e-Mail: harry.charalambous@kpmg.com.cy

**Angelos Gregoriades**

e-Mail:

angelos.gregoriades@kpmg.com.cy

## KPMG in Czech Republic

**Marie Konecna**

e-Mail: mkonecna@kpmg.cz

## KPMG in Denmark

**Benny Hjortkaer Hansen**

e-Mail: bhansen@kpmg.dk

**Mette Christina Juul**

e-Mail: mjuul@kpmg.dk

## KPMG in Estonia

**Joel Zernask**

e-Mail: jzernask@kpmg.com

## KPMG in Finland

**Juha Säaskilahti**

e-Mail: juha.saaskilahti@kpmg.fi

**Ari Nielsen**

e-Mail: ari.nielsen@kpmg.fi

**Mika Kallio\***

e-Mail: mika.kallio@kpmg.fi

## KPMG in France

(FIDAL – Fidal is an independent legal entity that is separate from KPMG International and KPMG member firms)

**Gwenaelle Bernier**

e-Mail: gbernier@fidalinternational.com

**Pascal Dewavrin\***

e-Mail: pdewavrin@fidalinternational.com

# KPMG Global Indirect Tax Services

## Contacts continued

### KPMG in Germany

**Claudia Hillek**

e-Mail: chillek@kpmg.com

**Bernard Morris\***

e-Mail: bmorris1@kpmg.com

### KPMG in Greece

**Ioannis (John), Achilas**

e-Mail: iachilas@kpmg.gr

### KPMG in Hungary

**Philippe Norre**

e-Mail: philippe.norre@kpmg.hu

**Peter Pataky\***

e-Mail: peter.pataky@kpmg.hu

### KPMG in Iceland

**Soffia E. Bjorgvinsdottir**

e-Mail: sbjorgvinsdottir@kpmg.is

### KPMG in India

**K R Girish**

e-Mail: krgirish@kpmg.com

**Pratik Jain**

e-Mail: pratikjain@kpmg.com

### KPMG in Indonesia

**Lynette Morris**

e-Mail: lynette.morris@kpmg.co.id

**Sundfitris Marulitua\***

e-Mail: sundfitris.marulitua@kpmg.co.id

### KPMG in Ireland

**Niall Campbell**

e-Mail: niall.campbell@kpmg.ie

### KPMG in Italy

**Eugenio Graziani**

e-Mail: egraziani@kstudioassociato.it

**Massimo Fabio\***

e-Mail: mfabio@kstudioassociato.it

### KPMG in Japan

**Masaharu Umetsuji**

e-Mail: Masaharu.Umetsuji@jp.kpmg.com

### KPMG in Republic of Korea

**Dong Suk Kang**

e-Mail: dongsukkang@kr.kpmg.com

**Mun Gu Park\***

e-Mail: mungupark@kr.kpmg.com

### KPMG in Latvia

**Steve Austwick**

e-Mail: saustwick@kpmg.com

### KPMG in Lithuania

**Rene Hansen**

e-Mail: renehansen@kpmg.com

### KPMG in Luxembourg

**Jean-Marie Reiser**

e-Mail: jean-marie.reiser@kpmg.lu

### KPMG in Malta

**Anthony Pace**

e-Mail: anthonypace@kpmg.com.mt

### KPMG in Malaysia

**Theamhock Chew**

e-Mail: theamhockchew@kpmg.co.my

**Chinguan Khoo**

e-Mail: chinguankhoo@kpmg.com.my

**Engyew Tan\***

e-Mail: engyewtan@kpmg.com.my

### KPMG in Mexico

**Cesar Catalan**

e-Mail: cesarcatalan@kpmg.com.mx

**Luis Ricardo Rodriguez\***

e-Mail:

luisricardorodriguez@kpmg.com.mx

### KPMG in The Netherlands

**Leo Mobach**

e-Mail: mobach.leo@kpmg.nl

**Leon Kanters\***

e-Mail: kanters.leon@kpmg.nl

### KPMG in New Zealand

**Peter Scott**

e-Mail: pcscott@kpmg.co.nz

**Kim Jarrett**

e-Mail: kmjarrett@kpmg.co.nz

### KPMG in Norway

**Per Ivar Skinstad**

e-Mail: per.skinstad@kpmg.no

**Oddgeir Kjorsvik**

e-Mail: oddgeir.kjorsvik@kpmg.no

### KPMG in Peru

**Javier Luque**

e-Mail: jluque@kpmg.com

**Guillermo Grellaud**

e-Mail: ggrellaud@kpmg.com

### KPMG in Philippines

**Herminhildo G. Murakami**

e-Mail: hmurakami@kpmg.com

**Roberto L Tan**

e-Mail: rltan@kpmg.com

## KPMG in Poland

**Tomasz Grunwald**

e-Mail: tgrunwald@kpmg.pl

**Andrzej Bernatek**

e-Mail: abernatek@kpmg.pl

## KPMG in Portugal

**Candida Peixoto**

e-Mail: cpeixoto@kpmg.com

**Alexandra Martins**

e-Mail: alexandramartins@kpmg.com

## KPMG in Romania

**Patrick Leonard**

e-Mail: patrickleonard@kpmg.com

**Ramona Jurubita**

e-Mail: rjurubita@kpmg.com

## KPMG in Russia

**Konstantin G. Yurchenko**

e-Mail: KYurchenko@kpmg.ru

## KPMG in Singapore

**Kok Shang Lam**

e-Mail: kokshanglam@kpmg.com.sg

**Alex Capri\***

e-Mail: acapri@kpmg.com

## KPMG in Slovakia

**Tomas Ciran**

e-Mail: tciran@kpmg.sk

## KPMG in Slovenia

**Andrej Korinsek**

e-Mail: andrej.korinsek@kpmg.si

## KPMG in South Africa

**Dermot Gaffney**

e-Mail: dermotgaffney@kpmg.co.za

**Venter Labuschagne\***

e-Mail: venter.labuschagne@kpmg.co.za

## KPMG in Spain

**Natalia Pastor Caballero**

e-Mail: npastor@kpmg.es

**Joaquim Herrera Gay**

e-Mail: jherrera@kpmg.es

## KPMG in Sweden

**Gunnar Jonsson**

e-Mail: gunnar.jonsson@kpmg.se

**Peter Iwarsson**

e-Mail: peter.iwarsson@kpmg.se

**Leif Kadin\***

e-Mail: leif.kadin@kpmg.se

## KPMG in Switzerland

**Maria Menzel**

e-Mail: mmenzel@kpmg.com

**Ivo Gut\***

e-Mail: igut@kpmg.com

## KPMG in Turkey

**Ferrah Sefer**

e-Mail: fsefer@kpmg.com

**Mehmet Yildirim\***

e-Mail: myildirim@kpmg.com

## KPMG in Thailand

**Weera Chunhasomboon**

e-Mail: weera@kpmg.co.th

**Phongnarin Ratanarangsikul\***

e-Mail: phongarin@kpmg.co.th

## KPMG in United Kingdom

**Gary Harley**

e-Mail: gary.harley@kpmg.co.uk

**Bob Jones\***

e-Mail: bob.jones@kpmg.co.uk

## KPMG in the U.S.

**Brian Stromen**

e-Mail: bstromen@kpmg.com

**Thomas A Boniface**

e-Mail: tboniface@kpmg.com

**Douglas Zuvich\***

e-Mail: dzuvich@kpmg.com

## KPMG in Venezuela

**Zulay Perez**

e-Mail: zperez@kpmg.com

## KPMG in Vietnam

**Warrick Cleine**

e-Mail: warrickcleine@kpmg.com.vn

**Rolf Winand**

e-Mail: wrolf@kpmg.com.vn

**Ninh Van Hien\***

e-Mail: ninhvanhien@kpmg.com.vn

**Niall Campbell**

Global Head, KPMG Indirect  
Tax Services

Tel: +353 1 4101174

niall.campbell@kpmg.ie

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Throughout this document, "KPMG" ["we," "our," and "us"] refers to KPMG International, a Swiss cooperative that serves as a coordinating entity for a network of independent member firms operating under the KPMG name, and/or to any one or more of such firms. KPMG International provides no client services.

© 2009 KPMG International. KPMG International is a Swiss cooperative. Member firms of the KPMG network of independent firms are affiliated with KPMG International. KPMG International provides no client services. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. All rights reserved.

KPMG and the KPMG logo are registered trademarks of KPMG International, a Swiss cooperative.

Designed and produced by KPMG LLP (UK)'s Design Services

Publication name: Driving Indirect Tax Performance  
Publication number: RRD-139967  
Publication date: May 2009