



wts global

**Locally rooted  
– Globally connected**





We are the **leading independent  
non-audit tax practice** worldwide  
with representation in **more than  
100 countries.**



# It started with a global vision

Founded by WTS Germany in 2003,  
pioneering the first-ever global tax-only network.

With a groundbreaking vision, we set out to  
transform the tax landscape by refraining from  
annual audits to avoid conflicts of interest.  
Our aim? To become the long-term trusted  
advisor for our international clients.

From the early days, it was clear that we  
can be only successful in a global set-up.

**We are the challengers in the market.**

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# We focus on three key areas

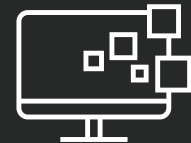
Tax  
Advisory



Tax  
Compliance



Tax  
Digital



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# For our clients



Exceptional and excellent in our performance: from complex advice in national and international tax law to in-house services, we offer this through our business partnering model and AI in tax.

**Clients of WTS Global include multinational companies, international mid-size companies as well as private clients and family offices.**

# Our Unique Selling Propositions (USPs)

**No annual audits worldwide**  
Committed to independence

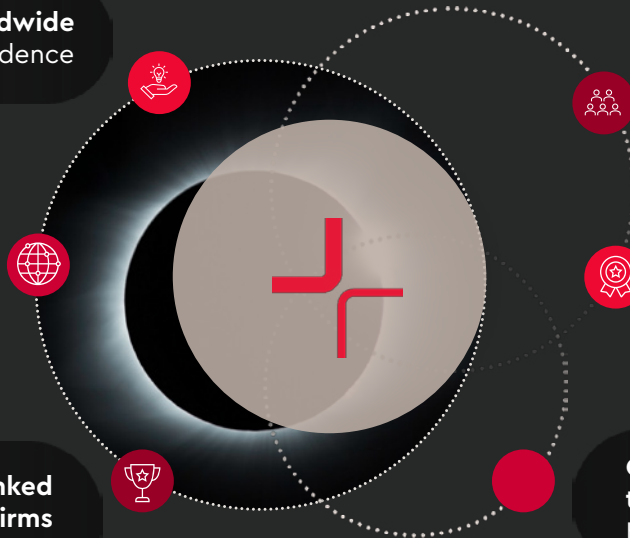
**Full tax portfolio worldwide**  
Global tax practice

**Highly ranked independent local tax firms**  
More than 100 countries

**Fully dedicated Global Executive team**  
Central management

**Stringent quality criteria and strong governance**  
Regular quality reviews of members

**Closely interconnected global teams and service lines**  
High partner involvement



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# Full global coverage

We are represented in more than 100 countries. Our member firms are highly reputed, independent tax firms covering the full tax portfolio and refrain from conducting annual audits. Many of our member firms are spin-offs from big consulting firms. Our members are deeply rooted in their own local markets but at the same time are closely connected at the international level.

Despite their different cultures and backgrounds, our partners share the same values and 'chemistry'.

**We can consult in each and every country worldwide.**

# The countries we cover

## AFRICA

Algeria  
Angola  
Benin  
Burkina Faso  
Cameroon  
Cape Verde  
Chad  
Congo Brazzaville  
Democratic Rep.  
of Congo (DRC)  
Egypt

Equatorial  
Guinea  
Gabon  
Gambia  
Ghana  
Guinea  
Guinea-Bissau  
Ivory Coast  
Kenya  
Liberia  
Madagascar

Mali  
Mauritania  
Mauritius  
Morocco  
Mozambique  
Niger  
Nigeria  
Rwanda  
São Tomé  
and Príncipe  
Senegal

Seychelles  
Sierra Leone  
South Africa  
Tanzania  
Togo  
Tunisia  
Uganda  
Zambia  
Zimbabwe

## MIDDLE EAST

Bahrain  
Iraq  
Israel  
Pakistan

Saudi Arabia  
United Arab  
Emirates

## CENTRAL EASTERN EUROPE AND C.I.S. COUNTRIES

Albania  
Armenia  
Bosnia &  
Herzegovina  
Bulgaria  
Croatia  
Cyprus  
Czech  
Republic

Estonia  
Georgia  
Hungary  
Kazakhstan  
Kyrgyzstan  
Latvia  
Lithuania  
Moldova

Poland  
Romania  
Serbia  
Slovakia  
Slovenia  
Turkey  
Ukraine  
Uzbekistan

## AMERICAS

**North America**  
Canada  
USA

**Latin America**  
Argentina  
Bolivia  
Brazil  
Chile  
Colombia  
Costa Rica

Dominican  
Republic  
Ecuador  
El Salvador  
Guatemala  
Honduras  
Mexico

Panama  
Paraguay  
Peru  
Uruguay  
Venezuela

## ASIA PACIFIC

Australia  
Bangladesh  
Cambodia  
China  
Hong Kong  
India

Indonesia  
Japan  
Korea  
Lao  
Macau

Malaysia  
Myanmar  
New Zealand  
Philippines  
Singapore

Sri Lanka  
Taiwan  
Thailand  
Vietnam

## WESTERN EUROPE

Austria  
Belgium  
Denmark  
Finland  
France  
Germany  
Gibraltar

Greece  
Iceland  
Ireland  
Italy  
Luxembourg  
Malta  
Netherlands

Norway  
Portugal  
Spain  
Sweden

Switzerland  
United  
Kingdom

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# We operate through Global Service Lines & Competence Centres

## GLOBAL SERVICE LINES (GSLs)

- › International Corporate Tax
- › Mergers & Acquisitions
- › Transfer Pricing & Valuation Services (TP GSL)
- › Indirect Tax & Customs
- › Private Clients & Family Office Services
- › Global Mobility
- › Financial Services (FS)

## COMPETENCE CENTRES

- › Pillar Two
- › Tax Digital
- › ESG/Climate Protection, Green Taxation & Energy
- › Tax Certainty and Controversy (subgroup of TP GSL)
- › ProSports
- › WHT Reclaims
- › European Tax Law Centre
- › US Hub
- › Private Equity
- › FS & Treasury – Intercompany Financing (subgroup of TP GSL)
- › Real Estate
- › ViDA

# Ranked as a leading network by Chambers & Partners since 2012





# Our thought leadership

The fast pace at which international taxation is developing calls for rapid action from advisors to address the changing global economic landscape. To assist our clients through this complexity, we place special emphasis on emerging key topics through "leadership campaigns".

Topics that WTS Global focuses on include:  
**Pillar Two, Digital Tax Solutions, International Business Partnering and Global Compliance, ViDA, and the bridge between ESG/ Sustainability and Tax.**

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# Current focus topics



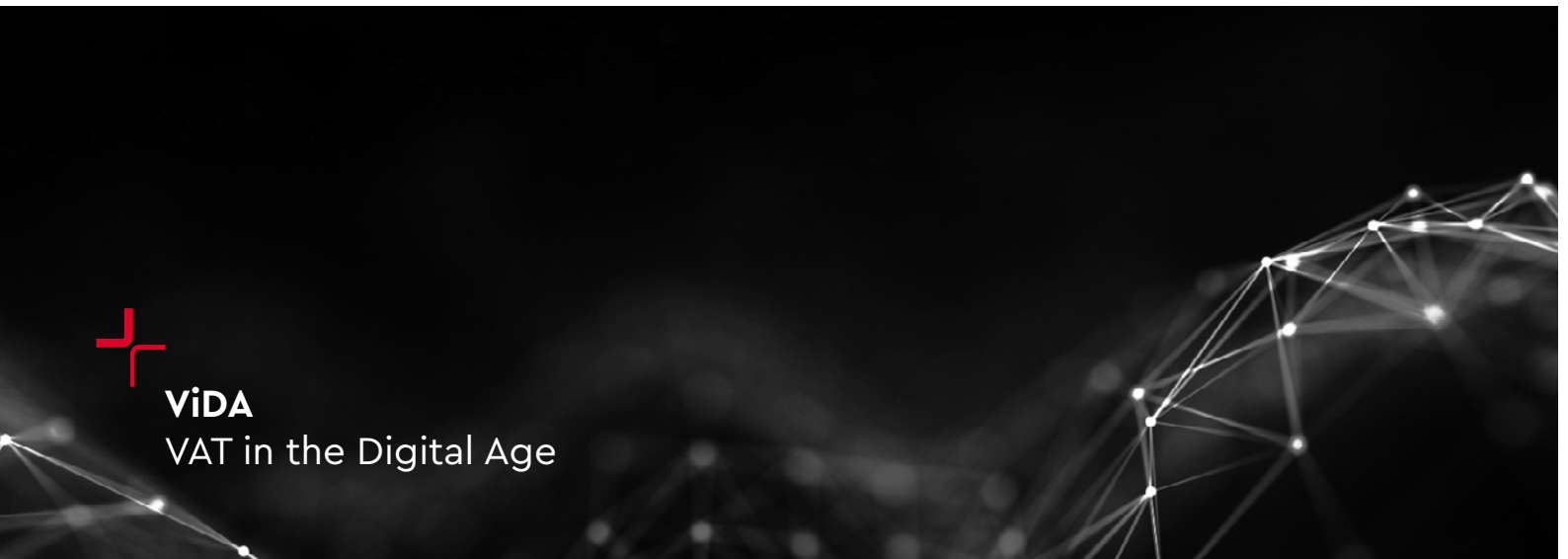
## Pillar Two

New world tax order



## ViDA

VAT in the Digital Age





## **Digitalization**

Digitalization of the tax function and AI solutions



## **Sustainability**

ESG for the tax and finance sector



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# Current focus topic: Pillar Two



Pillar Two is the new world tax order.  
We support you with the necessary implementation.

## Pillar Two

- › Proven German Pillar Two competence group
- › WTS Germany efficiently resolves your foreign Pillar Two issues from a single source with a unique team of 50 Pillar Two country experts
- › Networking through our global tax practice in more than 100 countries

## Know-how

- › Pillar Two impact assessment
- › Pillar Two process know-how in Tax & Finance
- › Project management
- › Analysis of data chains relevant for Pillar Two
- › IFRS accounting & tax accounting know-how

## Digital solutions

- › **Pillar Two @ SAP PaPM**
  - › High-performance solution with Fiori interface and WTS Pillar Two use-case
  - › Simulation and analysis functions even for the most complex structures
- › **Pillar Two with SAP SAC**
  - › Complete reporting, easy to customise
  - › Planning and simulation functionalities
- › **AMANA GTC BEPS module**
  - › Integrated, generic solution
  - › Extended WTS templates

# Current focus topic: Digitalization of the tax function and AI Solutions



Standardisation and automation of tasks and processes, optimisation and analysis of data flows, including the use of SAP as a basis for fiscal processes and calculations.

## VAT

### **Projects**

Implementation of software solutions in the field of VAT analytics and VAT reporting, verification of tax compliance of ERP systems.

### **VAT compliance services**

Support in the preparation of VAT reports via a local Single Point of Contact. Preparation of other reporting obligations such as Intrastat and OSS. Use of state-of-the-art software solutions.

## Control

### **SAP for transfer prices**

Use of SAP solutions from setting up the data structure in S/4 HANA to visualisations and complex OTP calculations (such as with SAC, Fiori, PaPM).

### **Data & analytics**

Analysis, optimisation, automation and visualisation of transfer pricing processes (such as with Alteryx and PowerBI).

### **AI / machine learning**

Use of machine learning for data analysis and simulation as well as automation of repetitive processes.

## Income taxes

### **Our approach & solutions**

We think about income taxes holistically. Our experts implement all income tax-relevant processes transparently in state-of-the-art digital solutions.

Among other things, we rely on the market leader AMANA and solutions in SAP.

# AI Solutions

The **use of AI** assistance systems promises **significant increases** in **productivity** and **quality** for tax functions. Together with you, we develop **customised** and **varied solutions** to enhance your efficiency **with AI**.

## AI READINESS



We support your process within the company towards a **sustainable AI infrastructure**.

- › Discovery Workshops
- › Creation of AI strategy
- › Data governance

## AI IMPLEMENTATION



We support you in **implementing your use cases** from the proof of concept to the final product.

- › Evaluation of use cases
- › Consultation on infrastructure
- › Implementation of AI

## AI ECOSYSTEM



We prepare you for **efficient use of AI** in your tax, finance and legal function.

- › Change management
- › Training



## IMPLEMENTING EVERYDAY TASKS FROM THE TAX DEPARTMENT **MORE EFFICIENTLY...**

...with access to the best large language models on the market:

- › Chat with your documents
- › Statement summaries
- › Tax assistants
- › Creating reports
- › Website summariser
- › Prompt assistants
- › Information extraction
- ...

In **a secure environment**, in accordance with  
European data protection standards, with our

plAlground  
powered by WTS PSP AI GMBH

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# Current focus topic: ViDA



ViDA is the largest reform of European VAT, requiring the digitalization of invoicing and reporting processes and enables the reduction of VAT registrations in Europe.

## ViDA

### **Introduction of „digital reporting obligations“ (DMP) & electronic invoices**

- › Introduction of e-invoicing and digital reporting obligations in the B2B area for all cross-border transactions
- › Invoicing and reporting take place "near-time" after the time of performance

Parallel introduction of electronic invoices from 2025 in many EU member states (including Germany)

### **Single VAT registration**

- › Reduction of VAT registrations in other EU countries by expanding the reverse charge procedure and the one-stop shop procedure ("OSS")

### **Platform operators as fictitious suppliers**

- › Fictitious supply chains for short-term rental platforms for accommodation and mobility services

## Challenges

### **Processes**

- › Adjustments to the O2C, P2P and R2R processes for ViDA to meet the significantly shortened deadlines for e-invoicing and digital reporting

### **Organisation**

- › Identify and involve stakeholders
- › Necessary adjustments to the organisation for ViDA

### **Systems**

- › Adaptation / expansion of the systems for generating / processing the e-Invoice
- › Expansion of the systems for generating and transmitting the digital message

### **Tax determination**

- › Identification of the transactions affected by the legal changes
- › Adaptation of tax determination

## WTS ViDA Project Approach

### **Project framework**

- › Project framework specifically tailored to ViDA that takes into account the special challenges (processes, organisation, systems and tax determination) and forms the guidelines for your ViDA projects

### **Customisation**

- › Customisation of the project framework to the client's individual needs

### **We accompany you**

- › ViDA analysis
- › ViDA planning
- › ViDA implementation
- › ViDA go-live

# Current focus topic: Sustainability and ESG



Environmental, Social, Governance –  
ESG influences corporate decisions and  
practices concerning the environmental  
and social aspects, as well as the nature  
of corporate governance.



## ESG and taxes

- › GRI 207 – Tax reporting
- › EU Public CBCR
- › Subsidies
- › Green Tax (regulation; EEG; electricity tax)
- › Initiatives of the EU and local government (plastic tax/CBAM)
- › EU Green Deal Fit-for-55
- › Emissions trading
- › Tax Sustainability Index for evaluating the tax sustainability status
- › Tax Policy and Tax Strategy

## ESG strategy

- › Rating/Scoring
- › „Green“ financial products
- › ESG due diligence
- › Audit readiness
- › Supply chain act
- › Compliance Management Systems (CMS)

## CSR reporting & non-financial statements

- › Taxonomy
- › CSR reporting 2.0

# Transfer Pricing



In the current global economic and political environment, transfer pricing is one of the most challenging and potentially costly tax matters for multinational companies. Therefore, defensive value chain transformation, transfer pricing compliance and dispute resolution are at the forefront of the agenda of taxpayers, the tax authorities and WTS Global.



## TP Advisory: Standard Topics

- › Ex-ante advisory
- › TP guidelines
- › Intercompany agreements
- › Restructuring of business models
- › Adjustment transfer pricing-systems
- › Tax planning
- › Transfer of functions
- › TP Health Check

## TP Documentation

- › Preparation and filing of  
Country-by-Country Reporting (CbCR)
- › Masterfile
- › Local Files (centralised / localised)

## TP Benchmarking

- › Preparation benchmarking studies
- › TNMM
- › Cost Plus Mark-Ups
- › Licences
- › Financial benchmarks (such as  
interest rates, guarantee fees)

## TP Tax Audit

- › Support TP Tax audits
- › Defence documentation
- › Court proceedings
- › Dispute resolutions

# For our people



We focus on diversity and heterogeneity. Our culture and our daily work thrive on the uniqueness of our employees to achieve great things full of passion.



# Growing our people

We take responsibility for our employees and support them through comprehensive training and development programmes for tax experts working in a multicultural environment.

We provide our employees with peer-networking initiatives, role-model presentations and personal development, and technical training.

As a truly global network, diversity and inclusion is inherently embedded in all WTS Global initiatives.

**wts global**  
a c a d e m y

**wts global**



# For society



greater  together

For us, economic success and socially and ecologically responsible action go hand-in-hand and form the basis of our wide-ranging commitment.

# Our sustainability

Our internal sustainability journey is based on five axes:

- › Identify, bring together and develop the network's technical expertise in the Tax & Sustainability area;
- › Create a new business line on climate protection, green tax and energy tax advisory services with billable projects;
- › Create and lead the Tax, Sustainability & Leadership movement of tax directors in Europe;
- › Inspire our member firms to become leaders in sustainable tax advice; and
- › Nudge our employees to adopt more sustainable behaviours.

**Our initiatives:**



# Your first contacts at WTS Global



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