

WORLD **TAX**

# INDIRECT TAX LEADERS

THE COMPREHENSIVE GUIDE TO THE  
WORLD'S LEADING INDIRECT TAX ADVISERS

**EIGHTH EDITION**

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# Introduction

Welcome to the 2019 edition of the *Indirect Tax Leaders* guide from the *International Tax Review*. This is the eighth annual publication of the list of the world's leading indirect tax practitioners and is the most comprehensive edition yet, as we continue to grow the guide in both scope and scale. It covers more jurisdictions, reaches out to more individuals and recognises more practitioners than ever before – from rising stars just making a name for themselves to market leaders with decades of experience behind them.

This year alone we reached out to more than 9,900 leading tax professionals from around the globe to gather their feedback about their markets and the individuals that stand out in them. The *Indirect Tax Leaders* guide now includes the names of almost 850 experts from jurisdictions in every corner of the world; more than ever before.

These individuals are nominated by their peers and recommended as trusted advisers. We ask professionals to name the people they would refer their clients to in the event of a conflict, or recommend as a local representative in another jurisdiction. And all those named in the guide have received a minimum number of recommendations from different practitioners. The resulting list is therefore a collection of indirect tax leaders recognised – by the leading names in their own and international markets – as those who perform strongest in their field. Market leaders chosen by market leaders.

As part of our extended coverage we also offer online profiles for those included this year. These allow practitioners to showcase their work to clients, offer more information about their skills and experience and display feedback collected by our research team from a broad range of industries.

Our aim always is to progress the guide, reach out to more practitioners, receive feedback from more clients and provide coverage of more leaders from every market. We would like to thank those who took the time to provide feedback to help us put this guide together this year and would encourage everyone to do so in the future to ensure we are providing the broadest, most accurate assessment of the leaders in indirect tax that we can.



Jonathan Moore,  
Editor,  
*World Tax* and *World TP*



# Americas

# Deloitte.

## Americas

### Practice overview:

Deloitte has a network of approximately 650 partners and professionals in the Americas region—with offices in approximately 240 locations through a network of member firms—specialised in local indirect taxes and global trade advisory in all major markets in the region. The indirect tax services Deloitte provides in the Americas region include indirect tax and global trade compliance, advisory and technology services. Deloitte in the Americas advises Fortune 500 companies to help enhance their indirect tax position in the Americas region. The ability of Deloitte Tax to work with Deloitte's Consulting and Advisory practices in the region enables us to help clients navigate through the tax implications of their broad business challenges with confidence.

Deloitte in the Americas region is helping clients operating in the region enhance their indirect tax processes and procedures, and establish compliance and reporting systems. Deloitte in the Americas is helping clients thrive in a world of trade disruption and are working with them to assess their tax teams, current processes, and technologies to respond to the changing demands of e-filing, e-invoicing, and e-audits in the region, as local tax authorities continue to leverage technology in their collection and administrative efforts.

### Highlight your regional network in a few sentences (what's unique or different):

The network of member firms in the Americas region enables Deloitte to deploy the right local and regional indirect tax teams quickly and efficiently, as needed. Drawing on the capabilities and strengths of Deloitte's global practice of more than 2,700 indirect tax professionals—along with Deloitte's other businesses—indirect tax professionals across the Americas region deliver broad-scale tax-aligned business solutions.

Deloitte's key differentiators in the Americas include a co-ordinated cross-border approach and a network of virtual and physical centres of excellence (COEs). These COEs are aligned with global technology platforms that offer a wide scope of integrated indirect tax compliance, consulting, and automation services. This approach allows Deloitte to provide value for clients in any part of the region in a cost-efficient and effective way.

### Can you speak to the indirect tax growth in your region (why/how it's affected the business):

Ongoing legislative developments result in constantly changing and new business requirements and driving the growth of indirect tax across the region. Increasing volume and complexity of requirements, combined with the need for near-time/real-time

reporting and e-invoicing, are the biggest tax challenges companies face in the region. Considering that countries are continuously seeking to enhance and expand in this regard as well as in their use of technology, the need for indirect tax services in the region will only continue to increase.

### **How is your region innovative? Speak of digital capabilities:**

In anticipation, Deloitte Tax has been, and is continuing, to invest heavily in tax technology and analytics capabilities for the region. Examples in this respect are Global Trade Radar and Global VAT/GST Radar, both examples of regional analytics tools and myInsight Indirect Tax Compliance for indirect tax compliance. Deloitte in the Americas region is working with clients on innovative solutions to transform their indirect tax organisation, leveraging the latest new technologies. For instance, Robotic Process Automation (RPA) and blockchain are used for process improvement, governance and Artificial Intelligence, and cognitive technology is used for customs tariff classification and indirect tax court case analysis.

Furthermore, Deloitte Tax is aligned with the broader organisation's global technology platforms, such as Deloitte's proprietary tool, myInsight, putting Deloitte in the Americas in a position to offer integrated technology solutions that cut across multiple disciplines, catering to clients' overall business challenges rather than just their tax challenges.

### **What are your unique capabilities in particular countries? (+if you can speak to digital capabilities):**

Deloitte's strength as an organisation—aligning tax capabilities with technology and business transformation capabilities in Deloitte's consulting practice—results in deep knowledge of new and upcoming technologies and how they can be beneficial to tax. As an integrated service provider, Deloitte has a key position in this space due to its combination of capabilities, whether it be information technology consultants, business consultants, tax consultants, or any other type of consultant.

#### **Key service offerings include:**

- Indirect Tax advisory including Value Added Tax (VAT) and Goods and Services Tax (GST) as well as other transaction-based taxes
- Indirect Tax compliance and reporting
- Indirect Tax automation
- Global Trade Advisory (GTA)

#### **Recent wins:**

- Supporting a multinational in the technology industry with the global rollout of their new innovative breakthrough product. Deloitte is supporting their supply chain in EMEA, APAC, as well as LATAM for Indirect Tax and Global Trade.
- Supporting a global supply chain restructuring for a multinational in the aerospace and aviation industry, aimed at re-aligning to changed business circumstances and adopting effective Indirect Tax processes around these.

- Global compliance process improvement and redesign project for a multinational with global operations in the technology/media & entertainment industry. The project focused on predominantly improving business processes to facilitate a more efficient downstream Indirect Tax compliance process.
- Deloitte supported a multinational in the (bio-) pharmaceutical industry with the international roll out of a break-through pharmaceutical application. Deloitte is developing processes for Indirect Tax and Global Trade to support the complex supply chain requirements as well as supporting conversations with Taxing and Customs Authorities around the applicable Indirect Tax and Global Trade considerations of the application.

#### Awards:

More than 160 Indirect Tax professionals across the Deloitte network were recognised for their individual abilities, as well as their in-depth capabilities, experience, and specialist knowledge collectively in the International Tax Review (ITR) Indirect Tax Leaders Guide in 2017 and 2018.

#### 2018 ITR Americas Tax Awards:

- Regional Awards: Americas Transfer Pricing Firm of the Year, Americas Tax Technology Firm of the Year, Americas Tax Compliance and Reporting Firm of the Year (fourth consecutive year), and North America Transfer Pricing Firm of the Year.
- National Tax Firms of the Year: Deloitte Venezuela

#### 2017 ITR Americas Tax & World Tax Awards:

- Regional Awards: Americas Tax Innovator Award (second consecutive year), Americas Tax Compliance & Reporting Firm of the Year (third consecutive year)
- National Tax Firms of the Year: Deloitte Mexico and Deloitte Venezuela
- World Tax: Six countries awarded Tier 1 (Argentina, Brazil, Colombia) or Tier 2 ratings (Chile, Mexico, Uruguay)

#### Leaders:

- **Ronnie Dassen**, Deloitte US VAT Services Practice Leader, Deloitte Global Leader – Indirect Tax Americas
- **Kendra Hann**, Deloitte Global Leader – Indirect Tax
- **Fernand Rutten**, Deloitte Global Leader – Trade Advisory
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# AMERICAS

## Regional interview



**Carolina Velloso Verginelli**  
Indirect Tax Partner, Deloitte  
Brazil

### **What is the most significant change to your region/jurisdiction's indirect tax legislation in the past 12 months?**

I would say that the most significant changes to my jurisdiction's indirect tax regime are related to decisions of the Superior Court and Supreme Court, respectively, in favour of the taxpayers:

- Extension of concept of "input" for Federal Social Contributions (PIS and Cofins) credit purposes; and
- Federal Supreme Court decision about the non-inclusion of the State VAT (ICMS) on PIS and Cofins calculation base.

### **What has been the most significant impact of that change?**

Both decisions are relevant and might affect the clients in a positive way since they represent a significant tax recovery.

### **How do you anticipate that change impacting your work and the market moving forwards?**

In relation to both tax recovery opportunities derived from the decisions, Deloitte Brazil developed systems that are able to optimise the calculation of the amounts and preparation of documentation to support the recovery.

### **How has this changed the way you offer tax advice?**

Considering that the Brazilian tax environment is digital and the Brazilian Internal Revenue Service has access to all the detailed information of invoices and tax returns, we developed several tools in order to analyse this database, crosscheck information and provide a complete analysis to our clients in terms of tax compliance and also tax recovery.

## Interview

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### **What potential other legislative changes are on the horizon that you think will have a big impact on your region/jurisdiction?**

A bill presented to the Brazilian Chamber of Deputies on April 3, 2019 contains measures that would simplify the tax system and harmonise the Value Added Tax (VAT) system with the systems of other countries. The current bill proposes to combine five taxes and contributions and replace them with a single value added tax, the “single tax on goods and services” (IBS). The following taxes and contributions would be abolished:

- Federal excise tax (IPI);
- Federal Social Contributions (PIS and Cofins);
- State VAT (ICMS); and
- Municipal service tax (ISS).

### **What are the potential outcomes that might occur if those changes are implemented?**

This potential simplification of the Indirect Tax Brazilian System would bring the need for companies to adapt their systems to correctly calculate the new VAT. It would be also necessary to evaluate the impacts in pricing and cost, considering the taxation and the potential tax credits.

For sectors that currently have tax incentives, depending on the new legislation, the impact to the business could be significant.

### **Do you think that change will have a positive effect on both your practice and the wider regional/jurisdictional market?**

Difficult to say at this stage given that this change would be relevant, extinguishing five indirect taxes and creating just one. It would bring a simplification for companies but the side effects, which could include the removal of tax incentives and a new indirect tax burden, are difficult to measure now.

### **How are issues surrounding the taxation of the digital economy affecting your jurisdiction?**

The taxation of the digital economy is proving to be one of the greatest challenges of our time around the world – and it is no different in Brazil. Brazil’s main debate regarding the digital economy is whether ICMS (State VAT) or ISS (Municipal Tax on Services) should be applied. This controversy is far from being resolved.

### **What legislative changes would you like to see be implemented that you think would have the most positive effect on your practice and the wider regional/jurisdictional market?**

I believe a simplification of the Social Contributions (PIS and Cofins) would be very positive for the country and the market.

### **Do you think something like that is likely to be implemented in the near future?**

I believe that simplification of the Social Contributions or the Federal Indirect Taxes are likely to be implemented.

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## Fabio Fraga

**Languages:** English, Spanish and Portuguese

**Bar admissions:** Brazil

### Biography

Fabio worked as a lawyer at Petrobras, 7th place in the entry examination competition. He is the author of several articles published in specialised reviews and a speaker at events in Brazil and abroad. He received the Sacha Calmon Award for best thesis at the VIII Congress of Tax Law.

### Practice areas

(i) Business model optimisation; (ii) Restructuring; (iii) Cost-sharing arrangements; (iv) Litigation; and (v) Tax consulting

### Sector specialisations

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- Director of the Brazilian Financial Law Association (ABDF)
- Member of the Practice Council of the LLM in International Taxation Program of New York University (NYU)
- Professor of the LLM in Tax Law at the Getúlio Vargas Foundation (FGV)

### Academic qualifications

- Degree in Law, Pontifical Catholic University of Rio de Janeiro, 2003
- Postgraduate degree in Tax Law, University of Salamanca, 2005
- Postgraduate degree in Gas and Oil, Brazilian Oil Institute, Center of Advanced Studies and Oil Research from the University of the State of Rio de Janeiro (UERJ) and from the Campos School of Law, 2005
- PhD Candidate, Autonomous University of Lisbon

## Brazil

### Valter Lobato

**Languages:** English, French

#### Biography

Valter Lobato is a senior partner at Sacha Calmon Misabel Derzi Consultores & Advogados and is responsible for the administrative and financial management of the firm. He has a strong track record in his representation of clients in administrative and judicial courts as well as a solid tax consulting practice. Valter has considerable expertise in the steel and mining sectors.

Valter Lobato studied at the Federal University of Minas Gerais (UFMG), where he gained a degree in law (receiving the Barão do Rio Branco Prize for being the best graduating student) in 1993, a master's degree in law 10 years later and a doctorate in law in 2014. He teaches at Milton Campos Law School in both the undergraduate and graduate programmes and is the coordinator of the school's taxation LLM.

He is currently the president of the Brazilian Association of Tax Law (ABRADT) and chairman of the board of tax affairs of the Minas Gerais Trade Federation (FECOMERCIO). He is also a counsellor for the Brazilian Bar Association (OAB) in Minas Gerais and represents the OAB at the standing committee for the review and simplification of the Minas Gerais tax regime. He has published numerous articles in books and national journals. He has acted as a dissertation adviser at renowned educational institutions and is frequently invited to give lectures in conferences and seminars of international prominence.

Since 2013 he has been highly regarded and ranked by Chambers Latin America, Chambers Global and the Brazilian legal directory *Análise Advocacia*. He has also been recommended by LACCA since 2014.

#### Academic qualifications

Graduated in Law, Universidade Federal de Minas Gerais (UFMG), 1993; Master's Degree in Tax Law, Universidade Federal de Minas Gerais (UFMG), 2004; PhD in Tax Law, Universidade Federal de Minas Gerais (UFMG), 2014; Best student award, Universidade Federal de Minas Gerais (UFMG), 1993; Best student in Civil Law, Universidade Federal de Minas Gerais (UFMG), 1993; Nominated for the award of best student in Civil and Criminal Procedure, Universidade Federal de Minas Gerais (UFMG), 1993; Leading Tax Lawyer in Brazil, indicated by the British publications Chambers and Partners Latin America 2013-2016, Chambers Global 2013-2016; Considered one of the most admired Tax Lawyers in Brazil, according to the *Análise Advocacia*'s annual ranking: 2013, 2014 and 2015; Leading Tax Lawyer in Latin America, indicated by The Latin American Corporate Counsel Association – LACCA: 2014, 2015, 2016 and 2017; Santos Dumont Medal, Government of the State of Minas Gerais (2018).



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## Brazil

## Betina Treiger Grupenmacher

**Biography**

Betina Treiger Grupenmacher specialises in tax law, with emphasis in administrative and judicial litigation on indirect taxation. She previously worked as a consultant in Assembleia legislativa do Paraná (Parana Legislative Assembly), and acted as a judge on the tax administrative Court of the City of Curitiba. She is the author of several articles published in specialised publications and performs speaking engagements both in Brazil and abroad. She has been recognised as an outstanding lawyer in taxation by national entities.

**Academic qualifications**

- Bachelor's in Law- Pontifícia Universidade Católica de São Paulo, 1987 (PUC/SP)
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Technology, Commerce, Services, Cosmetic, Pharmacy, Retail.

**Association memberships**

- President of the Institute of Tax Studies and Foreign Relationships- IETRE
- Member of the Brazilian Financial Law Association (ABDF)
- Member of the Tax Institute of Paraná (IDTP)
- Member of the Committee of Corporatism of the Brazilian Bar Association, Federal Branch (OAB/ BR)
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## Brazil

### Ernesto Trouw

**Languages:** English, Spanish, Dutch and Portuguese

**Bar admissions:** Brazil

#### Biography

Ernesto previously worked as a lawyer/partner in the law firm Bichara Barata Costa & Rocha Advogados, being responsible for the tax area. He is the author of several articles published in specialised reviews and a speaker at events in Brazil and abroad.

#### Practice areas

(i) Business model optimisation; (ii) Restructuring; (iii) Cost-sharing arrangements; (iv) Litigation; and (v) Tax consulting

#### Sector specialisations

(i) Energy; (ii) Media; (iii) Industrials; (iv) Oil and gas; and (v) Tech and telecoms



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#### Association memberships

- Director of the Tax Debates Group of Rio de Janeiro (GDT-RIO)
- Director of the Brazilian Financial Law Association (ABDF)
- Director of Entrepreneurs' Organization (EO Rio de Janeiro)
- Director of the Dutch Brazil Chamber of Commerce (Dutcham)

#### Academic qualifications

- Degree in Law, Federal University of Rio de Janeiro, 2002
- Postgraduate degree in Tax Law, Brazilian Institute of Tax Studies (IBET), 2004
- Postgraduate degree in Tax Law, University of Salamanca, 2005
- PhD Candidate, Autonomous University of Lisbon

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## Soledad Recabarren

**Languages:** Spanish, English

**Bar admissions:** Chile

### Biography

Ms. Recabarren has over 30 years of experience working as a tax attorney in Chile, advising clients dealing in most economic sectors, with an special focus on family offices and High Net Worth Individuals.

Her practice also incorporates public policy concerns, as part of the tax committees of various industry sectors.

### Practice areas

Restructuring, Transactions, M&A, Corporate taxes, Tax consulting

### Sector specialisations

Accounting, Banking, Government and public policy, Tech and telecoms, Utilities

### Association memberships

Financial Circle of the Chilean Institute of Rational Business Administration (ICARE)

Member of the Tax Committee of the National Chamber of Commerce (CNC)

Tax Coordinator of the Production and Commerce Confederation (CPC)

### Academic qualifications

LLB, University of Chile, Santiago, 1992



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# Asia-Pacific



## Asia-Pacific

### Practice overview:

With indirect tax becoming many governments' preferred method of revenue raising, and evermore-complicated regulations focused on combatting fraud, it is more critical than ever to manage indirect tax compliance and cash flows. Deloitte's indirect tax specialists are well informed and understand the nuances of regulations, the importance of deep industry knowledge, and the growing role of technology experience.

### Value added Tax (VAT), Good and Services Tax (GST) and other transaction based taxes

In a globalised digital world characterised by fast-moving markets, changing business models and the increasing prevalence of VAT/GST, keeping pace can be a challenge. Indirect tax processes and reporting that fail to keep up, risk non-compliance and adverse impacts on cash flow, the amount of tax due, and penalties from tax authorities.

Deloitte's network of Indirect Tax and industry-focused specialists help businesses manage their indirect taxes effectively by providing tax technical support, guidance on effective processes implementation, and leveraging technology solutions. Working together, Deloitte member firms in Asia Pacific (APAC) help clients manage costs and risks, both locally and globally.

### Global Trade Advisory

Global businesses need to understand the global import and export regulations applicable to their business and establish cost-effective internal controls to manage and monitor their international trade compliance. With Deloitte's Asia Pacific Centre of Excellence (COE) for Global Trade Advisory solutions, customs and global trade specialists around the world can help businesses establish an international business strategy designed to manage costs and global trade regulatory requirements, while leveraging innovative technology solutions.

### Highlight your regional network in a few sentences (what's unique or different):

Deloitte's APAC VAT Advisory and Global Trade COE is a platform spanning all main geographies in the APAC region allowing Deloitte member firms in Asia Pacific to deliver seamless, innovative solutions to our clients. With a suite of technology solutions, which were designed internally, Deloitte in Asia Pacific is able to customise to the specific needs of regional and global clients.



Deloitte APAC's Indirect Tax team is an award-winning group of excellent professionals, the majority of whom have experience of indirect tax systems in several countries and who advise on complex matters.

**Can you speak to the indirect tax growth in your region (why/how it's affected the business):**

Over the past three years, the VAT Reforms that have taken place in the region have simply been unprecedented and it has allowed Deloitte member firms in Asia Pacific to become the preferred provider of choice for many clients to assist them with the implementation of the new legislations in key jurisdictions. Coupled with technology changes that are required to meet the new indirect tax compliance environment, Deloitte in APAC has been able to add to that growth year over year.

**How is your region innovative? Speak of digital capabilities**

Deloitte member firms in APAC are innovative as they have designed a suite of tools and technologies, such as Robotic Process Automation (RPA) to assist with automation of compliance for shared services centers and Artificial Intelligence (AI) tools to assist with mass classification for customs purposes. All the tools were built with the client as proof of value, so rather than responding to client needs, Deloitte member firms in APAC built these tools with future client needs in mind.

Deloitte APAC's Indirect Tax practice advises e-commerce businesses complying with the challenging and rapidly changing indirect tax regulations for this sector around the globe.

**What are your unique capabilities in particular countries? (+if you can speak to digital capabilities)**

Deloitte Australia and China are the region's two innovation hubs, pioneers in indirect tax automation and analytics with a focus on identifying opportunities and improving efficiencies for our clients through use of technology and in-house developed tools.

For Customs, Deloitte in Asia Pacific are one of the pioneers in the area of GTS with a series of wins with Chinese outbound clients and an increased focus on strengthening export controls requirements.

**Our key service offerings include:**

- Indirect Tax advisory including Value Added Tax (VAT) and Goods and Services Tax (GST), as well as other transaction based taxes
- Indirect Tax compliance and reporting
- Indirect Tax automation
- Global Trade Advisory (GTA)

**List your recent wins (For risk purposes, you can use generic client descriptions, for e.g., “large automobile company”) Speak to technological advantages.**

- Large VAT automation project across seven countries for a large manufacturing company automating over 40,000 VAT returns
- Large VAT and tax automation project for a leading German automobile company automating over 80,000 VAT returns
- Several wins on Global Trade Radar (Deloitte’s data analytics tool for global trade) and Global Trade Compass for a number of large MNCs

**Other awards/accolades:**

- In International Tax Review’s (ITR) 2019 Asia Tax Awards, Deloitte won a total of eight national awards.
- In ITR’s 2018 Asia Tax Awards, Deloitte won 14 awards, including **Asia Indirect Tax Firm of the Year** for the second consecutive year. Deloitte also won **Asia Transfer Pricing Firm of the Year** and **Asia Tax Technology Firm of the Year**.
- In ITR’s 2017 Asia Tax Awards, Deloitte won 12 awards in total, including **Asia Indirect Tax Firm of the Year**.
- In 2018, Deloitte had 162 leaders listed in ITR’s Indirect Tax Leaders Guide. This is the sixth consecutive edition that Deloitte has had more leaders recognised than any other firm.

**Leaders:**

- **Kendra Hann**, Deloitte Global Indirect Tax Leader
- **Sarah Chin**, Deloitte APAC Indirect Tax Leader and APAC Global Trade Advisory COE Leader
- **Fernand Rutten**, Deloitte Global Trade Advisory Leader
- **Rogier Vanhorick**, Deloitte Global Indirect Tax Digital Leader
- **Olivier Hody**, Deloitte Global Indirect Tax C&I Leader
- **Richard Mackender** – Deloitte South East Asia VAT/GST leader
- **Meng Yew Wong** – Deloitte South East Asia Customs leader

Deloitte in Asia Pacific region includes approximately 103 offices in more than 120 cities in over 20 countries, with 45 indirect tax partners and over 690 indirect tax professionals.

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*For the purposes of this submission, 'Deloitte Asia Pacific' refers to the partners and professionals providing indirect tax services in Deloitte member firms in Australia, China, Cambodia, Hong Kong, India, Indonesia, Japan, Malaysia, New Zealand, Philippines, Singapore, South Korea, Taiwan, Thailand, and Vietnam. Deloitte Asia Pacific is not a separate entity and does not provide services.*

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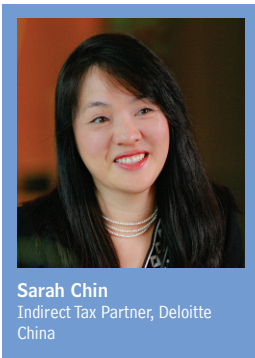
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# ASIA-PACIFIC

## Regional interview



### **What is the most significant change to your region/jurisdiction's indirect tax legislation in the past 12 months?**

In APAC, three Goods and Sales Tax (GST) or Value Added tax (VAT) reforms dominated the headlines in recent years, with Malaysia being the first country to introduce GST reform (followed by China and India). Therefore, when the Malaysian Government announced their decision on May 30, 2018 to replace the GST, after three years, with a new Sales and Services Tax (SST), it was a significant development. We consider that, for APAC, this was the most significant change in the Indirect Tax legislation in the past 12 months.

GST, whilst technically abolished, still lingers as the repealed legislation requires any outstanding tax to be reported indefinitely (i.e. any services performed prior to the abolition date continue to be taxable if the taxing point arises after), and this has created additional costs for businesses as the corresponding ability to recover input tax was not extended.

### **What has been the most significant impact of that change?**

The most significant impact was for businesses to implement and ascertain that their IT systems were correctly set up as the time-frame allowed between the release of the final rules and the go-live date was only a few weeks. Consequently, there were considerable challenges due to the systems implementation, especially where almost no time was provided for the user acceptance testing which is a requirement for any systems implementation. Also, as we are seeing with China and India, the law and guidance on the GST/VAT reforms continues to evolve as the government and authorities deal with issues as and when they emerge.

## Interview

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In addition, from a technical perspective, a major change between the two taxes is the inability for an input VAT deduction mechanism under the new SST. Thus, commercially, pricing became a significant challenge.

### **How do you anticipate that change impacting your work and the market moving forwards?**

For our work, significant effort was invested several years ago to ramp-up the team nationally in Malaysia (both in size and quality) to prepare for the launch of GST. We also invested to build new automation tools for our clients for compliance. With the new SST, which behaves differently to GST, we needed to quickly consider how to resize the team, the need to redeploy our talent to other markets (such as Singapore) and implement both a short- and long-term plan with a refocus on different markets.

Moving ahead, as the tax settles down, we expect the complexity levels to decrease as teething problems are resolved. The challenge will be how Malaysia can remain competitive, especially to those who have set up Shared Service Centers in Malaysia because, whilst there is an exemption for these entities and their activities, the question will be whether the new SST can contain more tax incentives to retain the competitive advantage.

### **How has this changed the way you offer tax advice?**

Fundamentally, our clients are facing new challenges and the focus has shifted to the manufacturers and exporters who are now not only faced with additional costs on materials but also from increased and onerous compliance requirements due to new reporting requirements and the management of various exemptions that exist under the new taxes.

As GST still lingers, we have adapted to the market needs and our focus to the emerging trend of tax audits and litigation work.

### **What potential other legislative changes are on the horizon that you think will have a big impact on your region/jurisdiction?**

All changes we expect to see will be about developing the local economy and reactions to global developments, but it is certain that changes will occur, perhaps announced and enacted within a short timeframe, which is very usual for APAC.

For example, due to the current China-US trade measures, we expect even more changes in indirect tax in China. We have already seen a series of groundbreaking actions in 2019 with VAT rate reductions, customs duty deductions, a new input VAT super-deduction mechanism — all aimed at boosting the domestic economy. Potentially, as China is supporting the development of certain industries (such as electronic vehicles and pharmaceuticals) and local IP, more VAT deductions can be foreseen, especially with a broadening of the scope from exemption to zero rating on exported services. In 2019, we are also expecting the China VAT law to be published.

For countries such as India, whilst their CSG reform was enacted on July 1, 2017, many more changes are expected to be announced as refinements continue to be fine-tuned.

Consistent with global trends, Japan has already announced the Japan Consumption Tax (JCT) rate increase to 10% on October 1, 2019. Japan also announced their Free Trade Agreement (FTA) with the EU in 2019 to encourage their export market.

## Interview

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Generally speaking, we may see a broadening of the scope of indirect tax and indirect tax reforms. For example, the China Consumption Tax maybe reformed in 2019 with a change in the tax collection point and a possible rate reduction. Also, in Malaysia, a tax on B2C (electronically supplied services) will commence from January 1, 2020, together with a possible further reform of the indirect tax system, which could be a hybrid system (a mix of GST and sales tax), that may provide a limited form of input tax.

### **What are the potential outcomes that might occur if those changes are implemented?**

The changes are both positive and negative, and businesses all expect change. Providing regulatory changes are notified with sufficient time for implementation, and are clear, they are usually manageable. For APAC to remain competitive as the markets evolve, we do expect many of the changes to be positive to maintain or attract inbound investment.

On the more challenging side, the management of indirect tax in APAC is focused on technology and automation. As governments across APAC are focused on investing in technology to enhance tax control, businesses must stay one step ahead to confirm that they have control understanding and completeness of their master data. Therefore, the use of automation across APAC will be a critical and focal point.

### **Do you think that change will have a positive effect on both your practice and the wider regional/jurisdictional market?**

Any change presents an opportunity to provide solutions to our clients because we can help provide clarity in relation to the regulations. We do expect that technology needs will drive our business in the foreseeable future, whether it is automation or machine learning, but the trend is very clear.

As complexities arise with new as well as changing legislation, the only way to confirm that our clients obtain certainty and comfort is through the management of data.

### **How are issues surrounding the taxation of the digital economy affecting your jurisdiction?**

This is an area we are focused on due to working groups with certain government entities (such as the Ministry of Finance) to design a more strategic tax collection model. There are two areas of focus for e-commerce in APAC.

For certain markets, such as India and China, increasingly there is outbound e-commerce business into the EU and US. With changes in the US such as the Wayfair case, and new requirements in the UK and Germany rendering marketplace providers to be jointly liable for the VAT obligations of their sellers, the need to comply with overseas regulation has become a key focus.

For e-commerce providers selling into APAC some countries have encouraged this, such as Australia through its revised low value imports scheme announced a few years ago. However, the challenge is that several of the regulations in APAC will not allow a non-resident to register for VAT, relying on a tax shift or withholding system to the recipient instead. Clearly, the challenge is on B2C sales and all governments are considering a more efficient way to control and collect the tax on nonresidents.

## Interview

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### **What legislative changes would you like to see be implemented that you think would have the most positive effect on your practice and the wider regional/jurisdictional market?**

E-commerce, or a tax on digital supplies, is one that is being watched, as commented above.

The second one is probably some form of green or environmental tax. APAC still houses many manufacturers, which remains a key market. If a green tax was implemented in this region it could have a significant impact on the quality of life and new industries, such as the Future of Mobility with the E Cars. As a new tax across APAC, we would be able to work alongside the government to design a robust but effective tax system which, correctly modeled, could have a positive impact on the environment whilst encouraging those (especially those in the renewable energy sector) to flourish. Of course, as a new tax, it will also bring opportunities to our practice as we support our clients with the implementation.

### **Do you think something like that is likely to be implemented in the near future?**

Yes, we do and we are already working with some governments to understand how other bodies, such as the OECD, view this. There are several academic groups examining it and the various models that can be considered but, realistically, we are still some way away from an implementation.

### **How soon do you think they will be implemented and what do you anticipate will be the positive effect of those changes?**

The challenges are not roadblocks. The challenges are local countries grappling with how to encourage free solutions or discourage pollution without damaging their core economy, as well as how industries will change (for example, the infrastructure of the charging stations with the Future of Mobility) and predicting technological advances. However, we do see determination in certain countries so enactment could be in a few years' time because in some cases, such as China, it is the country's aim to go green.

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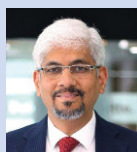
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## INDIA

## Santosh Dalvi

**Languages:** English, Hindi, Marathi

### Biography

Santosh has over 32 years of experience in Indirect Tax, Finance and Commercial functions. He has been associated with the GST initiatives of Central and various State governments. He has also advised MNC's as well as local corporates in understanding GST impact on their businesses and providing them support, he has authored a book on GST as well.

### Recent matter highlights

- Santosh has assisted all major industry participants in the chemical sector during transition to GST which enabled them to generate synergies and share best practices.
- Santosh has been at the forefront while representing before the government on critical issues faced by pharma industry. He regularly interacts with OPPI to create awareness around industry issues and ideate probable solutions.
- Santosh has provided end to end assistance to India's largest engineering company in their transition to GST.

### Practice areas

Tax consulting, VAT, GST, Customs, Supply chains

### Sector specialisations

Consumer goods and services, Healthcare, Industrials, Natural resources, Pharma and life sciences

### Association memberships

Member of CII, FICCI, OPPI, IDMA and IOAA

### Academic qualifications

Bachelor of Commerce (B.Com)

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Bachelor of Law (LLB)



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## Sujit Ghosh

### Biography

Sujit is an advocate specialising in tax matters and is based in New Delhi, India. He qualified as a lawyer from the National Law School of India University, Bangalore (in 1995) and has more than 24 years of experience in tax law. Sujit started his career with Arthur Andersen in 1995, and thereafter joined Ernst & Young in their indirect tax practice. In 2004, he went on to set up a boutique tax consulting firm by the name BMR Advisors and was one of its founding indirect tax partners. In 2013, Sujit left BMR Legal to set up Advaita Legal, a boutique tax litigation firm, and was its national head for over five years. At Advaita Legal, Sujit was the key litigator and arguing counsel for the firm and continued his court appearance and successfully argued significant tax controversy matters before all High Courts, the Supreme Court of India as also Tax Tribunals.

At the end of January 2019, Sujit set up his own independent chamber practice by the name of Chambers of Sujit Ghosh and has been operating as an independent arguing counsel.



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### Recent matter highlights

- Represented several renewable companies before various High Courts, challenging the levy of safeguard duty on the import of solar modules.
- Representing a major oil and gas public sector undertaking on the levy of service tax on mining leases.
- Representing several companies on varied issues under GST before High Courts in India on the validity of specific provisions under such law.

### Practice areas

Tax litigation, tax – legal opinion, regulatory, commercial contracts and litigation support.

### Sector specialisations

Power (conventional and renewable); oil and gas – upstream, mid- and downstream; transport; infrastructure; real estate; construction; manufacturing; service sector; defence.

### Association memberships

Admitted as an Advocate to the Bar Council of Delhi, AIFTP, American Bar Association, Supreme Court Bar Association, Delhi High Court Bar Association.

### Academic qualifications

BA LLB (Hons) – 1995 – National Law School, Bangalore, India

## India

### Pratik Jain

**Languages:** English

#### Biography

Pratik Jain is a Partner and the National Leader for Indirect Tax in PwC India's Tax and Regulatory Services, and leads the firm's GST practice. Before joining PwC, he had a 10-year tenure with KPMG and an earlier stint of six years with EY/Arthur Andersen. He has significant experience in the consumer market, retail and services segments, and supported by his large team of widely experienced professionals across India.

Over the years, Pratik has been working closely with several Indian and multinational corporations, and advises them on tax planning, management, dispute resolution and policy-related issues. He actively supports clients in putting in place effective strategies and is consulted by industry and industry associations. He is also engaged in tax advocacy and frequently interacts with Tax Regulators in India.



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#### Practice areas

Tax consulting, GST, Customs, Supply chains

#### Sector specialisations

Consumer goods and services, Government and public policy, Real estate

#### Academic qualifications

Chartered Accountants – The Institute of Chartered Accounts of India  
Law Graduate – Delhi University

## India

### V Lakshmikumaran

**Languages:** Hindi, English, Tamil

**Bar admissions:** Delhi Bar Association 1985

#### Biography

Mr V Lakshmikumaran has over three decades of experience as a leading litigating lawyer in India. Before entering legal practice in 1985, he worked with Indian Revenue Services. Today, he represents clients across sectors before various adjudicating authorities, tribunals, high courts and the Supreme Court of India. He has also represented clients

#### Recent matter highlights

- Handled complicated custom valuation matter for an international alcoholic beverage company.
- Handled an international arbitration for a Singapore client in oil and gas sector.
- Handled private investment in e-commerce sector.

#### Practice areas

IP management, Dispute resolution, Litigation, Tax consulting, GST

#### Sector specialisations

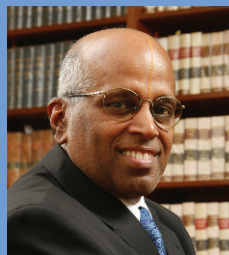
Automotive, Banking, Food and beverage, Oil and gas, Tech and telecoms

#### Association memberships

The Chamber of Tax Consultants, International Chamber of Commerce, International Fiscal Association

#### Academic qualifications

He holds a bachelors degree in Law and Masters degree in Mathematics from Madras University.



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## India

### N Mathivanan

**Languages:** English, Hindi, Tamil

**Bar admissions:** Delhi Bar Council

#### Biography

Advocate providing legal advice in indirect tax areas to various domestic and multinational clients of multiple sectors. Good understanding of business, technology, law and the working of government. In the last 15 years rendered advice for more than 7,000 indirect tax matters. Advised about 300 clients for Goods and Service Tax implementation.

#### Recent matter highlights

- ISGEC – Legal Adviser – Advised on the structuring of a business transaction (EPC Contract) considering the GST law – helped immensely for a smooth transition. Hughes Communication – Telecommunication Sector – Considering the nature of service advised for GST implementation for smooth transition.
- Sumitomo Corporation India – Trading and Service Sector – multi location – Advised for smooth transition to GST
- Emaar India – Legal Adviser – Real Estate – Anti-profiteering and Smooth GST transition.

#### Practice areas

Restructuring, Tax consulting, VAT, GST, Customs

#### Sector specialisations

Construction and materials, Consumer goods and services, Financial services, Oil and gas, Real estate, Tech and telecoms

#### Association memberships

Delhi Bar Council

Delhi CESTAT Bar association

Indirect tax committee member of ASSOCHAM, Delhi

#### Academic qualifications

MSc (Ag. Economics)-AC&RI, Madurai, 1985

LLB, Delhi University, 2005



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## Sachin Menon

**Languages:** English, Hindi, Malayalam

### Biography

Sachin has over 36 years of experience in handling Indirect taxes including spearheading Indian VAT and GST initiatives. He spent 16 years in Industry and 20 years in consulting with MNCs and Big4 firms in India. He has played an active role in the formulation of the GST policy in India. He is closely associated with various government and industry bodies and is one of the most sought after Indirect tax advisors in India.

He has been recognised among the top 10 indirect tax advisors in Asia-Pacific.



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### Recent matter highlights

- He has conceptualised and conducted first ever tax payer's experience survey in association with FICCI on behalf of Ministry of Finance for last two years which helped government in policy review.
- Resolution of the issue faced by IT industry relating to performance based place of supply rule adopted by tax authorities resulted in denial of export claim
- Identification and representation for Container Shipping Line Association which helped the shipping industry to resolve most of the tax issues faced by them

### Practice areas

Tax consulting and compliance in VAT, GST, Customs, Foreign Trade Policy, TESC

### Sector specialisations

E-commerce, FMCG, Oil & Gas, Financial services, Industrial manufacturing, Oil and gas, Transport & Logistics, IT

### Association memberships

Co-chairman of the GST task force for the Federation of Indian Chambers of Commerce and Industry (FICCI).

Member of the Indirect Tax committee of CII Maharashtra state council.

Trustee of Foundation for International Taxation, Mumbai.

Ex- Chairman of indirect tax committee of Bombay Chamber of Commerce & Industry

Chairman of GST Committee of US India Business Council

### Academic qualifications

Bachelor of Commerce

Bachelor of Law (LLB), Mumbai University

Post Graduate in Business Management

## India

### L Badri Narayanan

**Languages:** English, Hindi, Tamil

**Bar admissions:** 2006 Delhi Bar Association, 2007 New York Bar Association

#### Biography

Badri Narayanan is a litigator practicing tax, intellectual property & regulatory laws. For over 10 years, he has been advising clients across various subjects & courts.

He has experience in Goods & Service Tax and has been involved in counselling companies on key issues concerning supply chain. He practiced IP Law in US, before joining L&S.

#### Recent matter highlights

- Handling the investigation of large FMCG companies on anti-profiteering laws under GST.
- Advised global payment company on international tax issues arising out of India business transactions.
- Advised an Indian multi national on tax implications of slump sale of their business to another global company under income tax and GST laws.

#### Practice areas

IP management, Restructuring, Competition/anti-trust cases, GST, Customs

#### Sector specialisations

Banking, Real estate, Tech and telecoms, Logistics, Manufacturing

#### Association memberships

International Bar Association  
The Chamber of Tax Consultants

#### Academic qualifications

BSc Hons (Physics)  
LLB Laws (London)  
LLM Laws (Cornell university, USA)



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### Raghavan Ramabadran

**Languages:** English

**Bar admissions:** Bar Council of Tamilnadu & Puducherry

#### Biography

Mr Raghavan is a Chartered Accountant turned-lawyer with over 14 years of experience. His expertise lies in handling consulting and litigation particularly in GST, Service Tax, VAT, Central Excise and SEZ/FTP matters. He has helped clients in both manufacturing and service sectors in structuring their transactions to optimise tax incidence.

#### Recent matter highlights

- Advised an auto major in successfully negotiating with a State Government for setting up a new state of the art facility.
- Successfully handled a customs litigation on import of metro coaches involving a duty amount of INR 90 million.

#### Association memberships

Institute of Chartered Accountants of India  
Bar Council of Tamil Nadu and Puducherry

#### Academic qualifications

Chartered Accountant, ICAI, 2004  
LLB, Delhi University, 2008

#### Practice areas

Business model optimisation, Corporate taxes, Litigation, Tax consulting, GST

#### Sector specialisations

Accounting, Automotive, Banking, Construction and materials, Consumer goods and services, Insurance



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**Lakshmikumaran  
& Sridharan  
attorneys**

## India

### T Viswanathan

**Languages:** English, Hindi, Tamil

**Bar admissions:** 10 January 1995, Bar Council of Delhi

#### Biography

Viswanathan is the Country Head for Customs, and is responsible for advisory and litigation. He has handled many cases before the Supreme Court, High Courts, Tribunal and departmental officers. He regularly speaks before various industry forums.

His areas of practice include, Customs, Central Excise and FEMA.

#### Recent matter highlights

- Successfully handled customs tax dispute on classification of electrical steel, imported for an agricultural project
- Successfully handled customs tax dispute on classification of capital goods, imported for an agricultural project.
- Successfully handled valuation dispute on related party transactions for a leading MNC

#### Academic qualifications

Law Graduate

Commerce Graduate

#### Practice areas

Business model optimisation, Litigation, Tax consulting, GST, Customs

#### Sector specialisations

Automotive, Aviation, Consumer goods and services, Industrials, Oil and gas



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## India

### Sudipta Bhattacharjee

**Languages:** English, Hindi, Bengali

**Bar admissions:** Bar Council of Delhi

#### Biography

Sudipta has more than 14 years of experience. He focuses on indirect taxes, State Excise laws (dealing with alcoholic beverages) and allied commercial issues with respect to Oil and Gas, E-Commerce, mining, power and other infrastructure sectors. He has recently authored a book titled “GST: Works contracts and other EPC/construction contracts” by Taxmann Publications which has received rave reviews.

#### Recent matter highlights

- *BPCL* – Sudipta spearheaded formulation of the overall litigation strategy in a matter involving USD1.5 Billion approx. as Sales tax liability for both BPCL and Reliance Industries Limited (RIL). The litigation had been ongoing since 1992 (over 26 years).
- *Petronet* – Strategic advice given to Petronet LNG apropos the structuring of their tender documents (involving international competitive bidding) and EPC contract(s) for expansion of their LNG terminal at Dahej, Gujarat.
- *Diageo/United Spirits* – Sudipta gave detailed advisory report to one of India’s largest alcohol company (Diageo/United Spirits) on how the state excise laws in eight selected states of India would regulate a proposed venture of online sale/home delivery of alcohol. The report also included review and finalisation of a proposed policy document and amendments that would be required in state excise laws and policies in order to ensure hassle free and fully compliant business model of online sale and delivery of alcohol.

#### Practice areas

Arbitration, Tax Controversy management covering VAT/CST, Entry tax, GST, Customs, State Excise laws and international trade laws

#### Sector specialisations

Construction and materials, Consumer goods and services, Energy, Oil and gas, Alcoholic beverages

#### Association memberships

Progress Harmony and Development Chamber of Commerce (PHDCC), ASSOCHAM

#### Academic qualifications

BA LLB (Hons)



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## India

### Rohan Shah

**Languages:** English

**Bar admissions:** Bar Council of Maharashtra and Goa, Law Society of UK

#### Biography

Rohan Shah is a practising counsel in the Supreme Court of India and various High Courts. Mr Shah established, and was the Managing Partner of, Economic Laws Practice from 2001 to September 2016. Mr Shah has over 300 important reported tax judgments to his credit. Mr Shah was given the “Tax Lawyer of the Year” award in 2019 by Legal Era awards.

#### Practice areas

Corporate taxes, Litigation, Tax consulting, GST, Customs

#### Sector specialisations

Automotive, Finance & Banking, Oil and gas, FMCG, Pharma

#### Academic qualifications

LLB, Government Law College of Bombay University (now the University of Mumbai), 1987



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## India

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### Udayan Choksi

VoxLaw

### Santosh Dalvi

KPMG

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### Prashant Deshpande

Deloitte

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Advaita Legal

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### Atul Gupta

Deloitte

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### Pratik Jain

PwC

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### Rohit Jain

Economic Laws Practice

### Mahesh Jaising

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### Anoop Kalavath

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### V Lakshmikumaran

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### S Madhavan

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### Ranjeet Mahtani

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### M S Mani

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### N Mathivanan

Lakshmikumaran & Sridharan

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### Ajay Mehra

KPMG

### Tejal Mehta

VoxLaw

## India

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### Sachin Menon

KPMG

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### Vivek Mishra

PwC

### L Badri Narayanan

Lakshmikumaran &amp; Sridharan

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### Satya Poddar

EY

### Ravishankar Raghavan

Majmudar &amp; Partners

### Raghavan Ramabadran

Lakshmikumaran &amp; Sridharan

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### Muralidharan Ramaratnam

Deloitte

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### Abhishek Rastogi

Khaitan &amp; Co

### Saloni Roy

Deloitte

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### Bipin Sapra

EY

### Harsh Shah

Economic Laws Practice

### Nishant Shah

Economic Laws Practice

### Rohan Shah

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### Harishanker Subramaniam

EY

### S Thirumalai

Sole practitioner

### Heetesh Veera

EY

### Kumar Visalaksh

Economic Laws Practice

### T Viswanathan

Lakshmikumaran &amp; Sridharan

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## Ahdianto

**Languages:** Bahasa Indonesia and English

### Biography

Ahdianto is a tax partner with more than 20 years' experience in tax, customs and business consulting. He provides valuable support and advice through his participation in our engagement team. In particular, he has in-depth knowledge of national and cross-border issues, and various customs issues.

Ahdianto is a 2017 and 2018 Asia Tax Disputes & Litigation Practice Leader Finalist by International Tax Review (ITR). He led the tax disputes and litigation team of GNV Consulting to win the award as the ITR 2018 Indonesia Tax Disputes & Litigation Firm of the Year.

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).

He is known in the market for his litigation expertise in the Tax Court. Cases that he handles often become a reference for other cases in the Tax Court. His approach in dispute settlement not only focuses on taxation regulations but also combines this with relevant regulations from other institutions or ministries or other law, such as other legislation or civil law, to strengthen the case.

Many of the cases that he handles do not have previous cases for reference, so he has to build arguments from scratch with the clients, yet he manages to win the case.

Recently in 2019, Ahdianto led the GNV indirect tax team to win the export tax cases of a mining company in the Tax Court which involving a very large dispute amount. The cases concern many people because they involve many institutions within the government and are published in national mass media.

Ahdianto also has extensive knowledge and experience in Indonesian tax and customs (indirect tax). 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. In the past, he was indirect taxes head with Deloitte Indonesia. He has a broad experience in strategic planning and representation in the Indonesian Tax Court for multinational companies and has served a broad range of multinational companies, including manufacturing, mining companies, financing services, trading services and constructions services.

### Sector specialisations

Mining, telecommunications, transportation & logistics, plantation, manufacturing, trading

### Academic qualifications

- Master of Management majoring in Finance, Gadjah Mada University, Yogyakarta, Indonesia
- Chemical Engineering, Gadjah Mada University, Yogyakarta, Indonesia



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## Indonesia

## Jeklira Tampubolon

**Languages:** Bahasa and English

### Biography

Jeklira Tampubolon has 20 years of experience as a tax consultant. She has been involved in various types of assignments such as tax/customs disputes resolutions, tax/customs planning, tax/customs diagnostic reviews and due diligence, etc. She has expertise in handling tax/customs audit and litigation cases, which involves representing clients in settling disputes at the Tax Office and the Tax Court level.

She has vast experience in handling special assignments, such as tax issues relating to establishment of new company in Indonesia, M&A and restructuring of group companies. Jeklira also has extensive knowledge and experience in Indonesian tax and customs (indirect tax). She 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 refund, bonded zone facility audit and customs review.



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### Sector specialisations

Manufacturing (electronics, chemicals, automotive parts, etc.), mining, assembling (automotive, heavy equipment, pump, etc.), telecommunications and media, others such as mining industry, plantations, constructions, trading, etc.

### Professional certification and memberships

Indonesian Tax Brevet Certification (Level C)  
Licensed Tax Court Attorney  
Indonesian Customs Expert Certification  
Member of Indonesian Tax Consultant Association  
Member of Indonesian Customs Specialist Association

### Academic qualifications

Bachelor of Information Technology

## Indonesia

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### Ahdianto

GNV Consulting

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### Bambang Budiman

KPMG

### Ponti Partogi

Hadiputranto Hadinoto & Partners

### Danny Septriadi

DDTC

### Sri Wahyuni Sujono

SF Consulting

### Turmanto Turmanto

Deloitte

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### Ratna Febrina

SF Consulting

### Jeklira Tampubolon

GNV Consulting

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### Atsushi Fujieda

Nagashima Ohno & Tsunematsu

### Yushi Hegawa

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### Eiki Kawakami

Kojima Law Offices

### Michito Kitamura

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### Yoichi Ohira

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### Chikara Okada

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Nagashima Ohno & Tsunematsu

### Kazuhiro Takei

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### Shigekazu Torikai

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### Masaharu Umetsuji

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### Edwin Whatley

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### Renuka Bhupalan

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### Senthuran Elalingam

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PKF Malaysia

### Goh Ka Im

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### Koh Siok Kiat

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### Raja Kumaran

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### Ng Sue Lynn

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### Chandran Ramasamy

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### Veerinderjeet Singh

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**Adeline Wong**

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**Wong Poh Geng**

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**Bernard Yap**

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**Irene Yong**

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## NEW ZEALAND

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**Allan Bullot**

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**Jeanne du Buisson**

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**Pieter Holl**

Pieter Holl & Associates

**Peter Scott**

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**Paul Smith**

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**Willy Sussman**

Bell Gully

**Eugen Trombitas**

PwC

## PHILIPPINES

## Ronald Bernas

Ronald Bernas is a partner in Quisumbing Torres's Tax Practice Group. He has 20 years of experience advising clients on various tax issues, including general tax planning, tax controversies, tax litigation and customs issues and procedures.

Ronald's practice focuses on general tax planning, protests of assessments, claims for refund and tax credits and the taxation of commercial transactions, M&A and business reorganisations. His practice also covers trade and customs matters. He has represented and assisted clients in the power/energy/renewable energy, oil and gas, food and beverage, healthcare, and manufacturing industries on various tax issues, including internal revenue deficiency tax assessments and various claims for refunds before the Bureau of Internal Revenue, the Court of Tax Appeals and the Supreme Court.

#### Representative matters

- Represented a global management consulting firm in its claim for refund of excess and unutilised creditable withholding taxes from taxable years 2007 to 2012.
- Helped a global technology-based service company to navigate on tax issues related to their operation in the Philippines. Represented the client before the Bureau of Internal Revenue to discuss the impact of a Revenue Memorandum Circular, specifically addressed to Transportation Network Corporations.
- Advised a multinational chemicals company on the Philippine tax implications of Philippine entities, tax incentives for employees and other issues in relation to its global reorganisation, in preparation for a spin-off of certain of its business lines into a separate public company group.



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## Philippines

### Dennis Dimagiba

Dennis Dimagiba heads Quisumbing Torres's Tax Practice Group. He advises multinational companies with Philippine operations on general tax planning, customs compliance and valuation issues, and represents clients in tax and customs controversies. He also advises private banks on wealth management and tax and legal issues pertaining to high net worth individuals. He has 34 years of experience in his field, and has been recognised as a leading individual in the area of tax by The Legal 500 Asia Pacific, International Tax Review and Chambers Asia Pacific. Under his leadership, Quisumbing Torres received the awards for National Tax Firm of the Year for two consecutive years (2018-2019) and Tax Disputes Firm of the Year 2010 from the International Tax Review.

Dennis is a certified public accountant. He has spoken on Philippine tax updates and wealth management issues in various conferences and presentations locally and abroad. He is a member of the Tax Management Association of the Philippines, where he also served as its president in 2012. He advises on various aspects of general tax planning, distribution and supply chain tax planning, tax and customs audits and compliance, customs and tax controversies, multinational tax planning for M&A, including pre-spin-off and post-acquisition restructuring and corporate restructuring exercises, claims for refunds and tax credits, taxation of commercial and financial transactions, among others. His practice also covers WTO and trade matters as well as tax structuring of mining, infrastructure, oil and gas, power, telecommunications, transportation and privatization projects.



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#### Representative matters

- Assisted one of the largest US-based electronic commerce retail companies on the following matters: (a) Philippine tax implications and entitlement to incentives of a new entity that will provide certain services to Philippine customers, and (b) Philippine tax implications of new product offerings.
- Advised and assisted one of the largest multinational pharmaceutical companies in contesting a tax assessment relating to the sale of the shares of stock of a subsidiary, involving the difficult issue of valuation of shares.
- Advised a leading music streaming service provider on the proper characterisation of payments it was receiving monthly from a partner telecommunications company in the Philippines.

## Philippines

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### Terence Bello

Baniqued Layug & Bello

### Ronald Bernas

Quisumbing Torres

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### Ramil Bugayong

Puyat Jacinto & Santos

### Fulvio Dawilan

Du-Baladad and Associates

### Dennis Dimagiba

Quisumbing Torres

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### Benedicta Du-Baladad

Du-Baladad and Associates

### Fidela Isip-Reyes

SyCip Gorres Velayo & Co - EY

### Fredieric Landicho

Deloitte

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### Richard Lapres

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### Herminigildo Murakami

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### Mary Karen Quizon-Sakkam

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### Mark Anthony Tamayo

SyCip Gorres Velayo & Co - EY

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## SINGAPORE

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### Ken Chia

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### Yeo Kai Eng

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### Gan Hwee Leng

KPMG

### Danny Koh

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### Koh Soo How

PwC

### Lam Kok Shang

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### Edmund Leow

Dentons Rodyk & Davidson

### Eugene Lim

Providence Law Asia

### Richard Mackender

Deloitte

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### Adrienne McStocker

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### Lim Pek Bur

Allen & Gledhill

### Allen Tan

Baker McKenzie Wong & Leow

### Yeo Kai Eng

EY

### Meng Yew Wong

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## SOUTH KOREA

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### Hong Seok Han

Deloitte Anjin

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### In Young Jung

Deloitte Anjin

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## SRI LANKA

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**Naomal Goonewardena**

Nithya Partners

**Suresh Perera**

KPMG

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**Ming Chang**

Deloitte

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**Dennis Lee**

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## THAILAND

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**Anthony Loh**

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**Sriwan Puapondh**

Tilleke & Gibbins

**Panya Sittisakonsin**

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## VIETNAM

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**Tuan Bui**

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**Bob Fletcher**

Deloitte

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**Nhan Huynh**

KPMG

**Tom McClelland**

Deloitte

See page 43

**Thanh Vinh Nguyen**

Baker McKenzie

**Nguyen Ngoc Thai**

KPMG

**Anh Thach**

EY



# Europe, Middle East & Africa



## EMEA

### Practice overview:

#### VAT, GST and other transaction based taxes:

In a global digital world characterised by fast-moving markets with changing business models and the increasing prevalence of Value Added Tax (VAT) and Goods and Services Tax (GST), keeping pace can be a challenge. Combine this with indirect tax becoming many governments' preferred method of revenue raising and increasingly complicated regulations focused on combatting fraud, it's more critical than ever to manage indirect tax.

Deloitte's network of indirect tax specialists, including VAT, GST, and global trade advisory (encapsulating customs duties and export controls) personnel, is well informed and understands the nuances of regulations, the importance of deep industry knowledge and the growing importance and role of technology experience.

### Highlight your regional network in a few sentences (what's unique or different):

#### About Deloitte EMEA indirect tax

Deloitte's indirect tax practices in EMEA includes approximately 318 offices, with 90 indirect tax partners and more than 1,300 indirect tax professionals. This feeds into a global indirect tax network of more than 2,700 indirect tax professionals, working alongside and together with Deloitte's other service lines, to bring broad scale tax aligned business compliance solutions. Their stated mission is to deploy the right industry focused local and regional teams quickly to suit the needs of each client.

Key differentiators include: a focus on industry specialism; a cross-border central governance model; and a network of virtual and physical Centres of Excellence (COEs) for indirect tax compliance and global trade advisory. These are aligned with Deloitte's global technology platforms, offering a wide scope of integrated indirect tax and global trade compliance, consulting, and automation services.

#### Offerings

- Indirect Tax advisory including Value Added Tax (VAT) and Goods and Services Tax (GST) as well as other transaction based taxes
- Indirect Tax compliance and reporting
- Indirect Tax automation
- Global Trade Advisory and Compliance (GTA)



### **Can you speak to the indirect tax growth in your region (why/how it's affected the business):**

Brexit discussions have been driving indirect tax services in the region this year, with companies concerned about the implications on their customs duties and on the simple movement of goods from and to the UK. Deloitte has been assisting clients with potential Brexit impact assessments and we expect more supply chain re-evaluations to verify continued movement of goods in the next months, resulting in substantial growth for our indirect tax practices in the region. Deloitte in EMEA is using technology to disseminate legislation changes quickly and analyse transaction flows accordingly.

In addition to this, we see real-time reporting regulations being introduced in more and more jurisdictions, such as SAF-T, SII (in Spain), as well as e-invoicing and (Data) audits. This requires a complete revision of the way global companies manage and organize their Indirect Tax function. It creates a shift from a “push” (by way of traditional compliance and reporting combined with a tax control framework) to an increased “pull” (tax authorities requiring full relevant indirect tax data set, real-time pulling in the data. This requires tax departments to analyse possible gaps real-time and explain difference between reported VAT and source relevant full VAT data position) type of management. This change is resulting in an increased focus on data and tax technology.

### **How is your region innovative? Speak of digital capabilities:**

#### **Technology**

Deloitte EMEA indirect tax practice have combined their technical knowhow with the technology capabilities of Deloitte's Consulting professionals. This has resulted in tax technology and analytics capabilities.

*Global VAT/GST Radar* enables companies to rigorously review the quality of their VAT data and assess potential deficiencies in their VAT compliance processes through a provisioned system of predefined checks and balances. The solution automates and streamlines large data files into one central, intuitive dashboard. With this tool, businesses can identify and go on to assess VAT risks and opportunities.

*Global Trade Radar* uses data sourced from customs authorities to produce detailed insightful analytics across multiple jurisdictions in one dashboard. Opportunities like cost-savings, repayments and risks such as compliance weaknesses are identified and insights summarised through a series of interactive reports.

*myInsight Indirect Tax Compliance (ITC)* is a compliance technology offering, designed and developed to support centralised delivery of global indirect tax compliance, enabling increased efficiency and quality in the preparation process for indirect tax returns. In addition to its many features, which can be customised, ITC offers a standard reporting package, accessible through a dashboard that provides process and trend analysis information.

*PxS* is an automated VAT solution assisting partially exempt businesses with VAT analysis and modeling, enabling allocations, sectors, and recovery methods to be easily adjusted based on the impact analysis to the overall VAT position.

*Indirect tax Atlas* is a tool to help anticipate and manage changes in the taxation of digital services. It is a web-based platform including an interactive map showing where digital rules apply with functionality to compare digital VAT/GST rules across jurisdictions.

Deloitte's EMEA firms have also expanded their capabilities with the development of Artificial Intelligence and cognitive technologies in the fields of Harmonized Tariff Schedule classification, court case analysis, and other business applications.

### Recent wins

- Managing the indirect tax compliance in 30+ countries
- Proposing remedial actions for the indirect tax position arising as a result of Brexit for a pharma multinational

### Awards

- In International Tax Review's (ITR) 2019 European Regional Tax awards, Deloitte won the most number of awards than any other firm, with 17 awards in total.
  - Deloitte won the 2019 European Tax Firm of the Year and the 2019 European Compliance & Reporting Firm of the Year
- In ITR's 2018 European Regional Tax awards, Deloitte won the Tax Compliance and Reporting Firm of the Year and the European Tax Firm of the Year.
- In ITR's 2017 European Regional Tax awards, Deloitte won more awards than any other firm, with 24 awards in total.
- As of 2018, Deloitte has more leaders listed in ITR's Indirect Tax Leaders Guide than any other firm, with 162 leaders.
- Deloitte has been a Tier 1 tax adviser in the Gulf region since 2010, according to the World Tax rankings.

### Leaders

- **Kendra Hann**, Deloitte Global Leader – Indirect Tax
- **Fernand Rutten**, Deloitte Global Leader – Trade Advisory
- **Johan Hollebeek**, Deloitte Global Leader – EMEA Trade Advisory COE
- **Rogier Vanhorick**, Deloitte Global Leader – Indirect Tax Digital
- **Olivier Hody**, Deloitte Global Leader – Indirect Tax Clients & Industry

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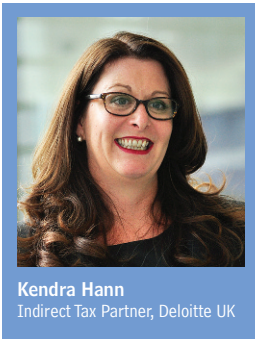
## INTERVIEW

# EUROPE, MIDDLE EAST & AFRICA

## Regional interview



**Rogier Vanhorick**  
Global Indirect Tax Digital Leader,  
Deloitte Netherlands



**Kendra Hann**  
Indirect Tax Partner, Deloitte UK

### **What is the most significant change to your region/ jurisdiction's indirect tax legislation in the past 12 months?**

**Rogier:** If we talk about EMEA, and indeed globally, the most important development is that real-time reporting regulations are becoming a feature in more and more jurisdictions, for example SAFT, SII in Spain and e-invoicing and (Data) audits. This requires a complete revision of the way multinationals manage and organise their indirect tax function and creates a shift from a “push” (by way of traditional compliance and reporting combined with a tax control framework), to an increased “pull” (tax authorities requiring full relevant indirect tax data in real time). This requires tax departments to analyse possible gaps in real time, explain the difference between reported Value Added Tax and source relevant full VAT data position. This is a different type of management.

**Kendra:** Brexit.

### **What has been the most significant impact of that change?**

**Rogier:** Tax departments are having to manage the indirect tax function in an increasingly real time and data-driven way, requiring tax departments to spend more time on (indirect) tax data quality, standardisation and amelioration of processes, and completeness. At Deloitte we refer to this impact as the tax department's need to “go upstream” towards transactional data sources. The way to manage this also requires more use of (real-time and ERP independent) add-on technology to tie relevant data sources together and create insight into gaps between VAT return and reporting as compared to the SAFT and other real-time reporting relevant to the full indirect tax data set.

**Kendra:** Customs duties and movement of goods.

## Interview

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### How do you anticipate that change impacting your work and the market moving forwards?

**Rogier:** More focus and increased need to spend more time on standardisation and processes, in order to be better capable of applying tax technology to manage the indirect tax function in real time and proactively.

**Kendra:** Changes to supply chains to provide continued timely movement of goods.

### How has this changed the way you offer tax advice?

**Rogier:** There is an increased focus on data and tax technology. We cannot afford to see VAT advice separate from technology: tax and technology must go hand in hand. Different demands and the way we assist and advise clients are emerging. For example, co-creation, collaboration and alliances with clients and creation of different ecosystems are needed much more when it comes to this type of approach. This is a fundamentally different way of working from the recent decades.

**Kendra:** Using more technology to disseminate legislation changes quickly and to analyse transaction flows.

### What potential other legislative changes are on the horizon that you think will have a big impact on your region/jurisdiction?

**Rogier:** Legislation in the tax and legal sphere is very much behind the pace of innovation and technology in general in the world. The legislation and regulation in many countries and regions, even where tax authorities have gone somewhat digital, is not capable of dealing with new business models and the speed of technology and digitisation. Base Erosion and Profit Shifting (BEPS) and digital economy are tips of the iceberg. The most disruptive technologies are still ahead of us, and tax and legal regulation is not keeping up. Other topics on the horizon include: possible upcoming new regulation and inconsistency/differences in tax data gathering, retention and security storage, etc., as well as increased uncertainty, inconsistencies and trade barrier issues as a result of decentralisation and protectionism (e.g., US/China/Russia trade wars, Brexit, etc.).

**Kendra:** Digital Services Tax.

### What are the potential outcomes that might occur if those changes are implemented?

**Rogier:** Increased uncertainty particularly for old-world multinationals. Non-traditional disruptive digital MNCs will grow exponentially and will add even more value—but will also have characteristics that will make them increasingly virtual and unsuitable for traditional models of taxation. It will become increasingly difficult to levy tax effectively to retrieve ‘fair’ taxation using these new and disruptive business models. It will also result in increased and possibly unfair competition between traditional multinationals and regions as compared to digital businesses and digital protective/friendly regions.

**Kendra:** Additional liabilities for non-resident businesses.

## Interview

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### **Do you think that change will have a positive effect on both your practice and the wider regional/jurisdictional market?**

**Rogier:** There will be a tsunami of tax technology requirements, needs and opportunities. Whether that is a positive or negative occurrence depends on how practices position themselves and anticipate this. The big winners will be those who are able to combine tax and technology and apply them hand in hand with clients. That also means capabilities, skill sets and a mindset to combine tax and technology. It is unimaginable that any practice will be a leader in tax and legal without also being the undisputed leader in tax and legal technology. You can watch and see it happening or you can be part of it. The choice is right here under our noses.

**Kendra:** Yes.

### **How are issues surrounding the taxation of the digital economy affecting your jurisdiction?**

**Rogier:** As mentioned above, there has been and will be a massive impact. Legislation has trouble keeping up and there is increased inconsistency between countries, jurisdictions and regions, and increasing uncertainty as a result.

**Kendra:** Increasing compliance obligations.

### **What legislative changes would you like to see be implemented that you think would have the most positive effect on your practice and the wider regional/jurisdictional market?**

**Rogier:** More harmonised real-time reporting frameworks consistent (at least) in the EMEA region and ideally globally. Introduction of new tax models to tackle the digital economy effectively in recognition of the fact that traditional taxes (even indirect tax) are not best suited to capture and effectively tax the value added by disruptive new businesses, business models and technologies.

**Kendra:** More consistency in indirect tax principles and alignment between direct and indirect taxes.

### **Do you think something like that is likely to be implemented in the near future?**

**Rogier:** We are sceptical about the ability of tax and legal regulation to keep up with the speed of technology and, therefore, almost by definition the answer is no. The challenges faced by BEPS and EU attempts to harmonize tax legislation effectively in combination with data and/or real-time reporting suggest limited prospects for an imminent change of pace.

**Kendra:** No.

### **What are the roadblocks to implementing such legislative changes?**

**Rogier:** There are competing forces at work, including a political environment that seems to be moving in exactly the opposite direction: towards less centralisation, less harmonisation and more trade barriers. Where measures for the digital age have been adopted they tend to be inconsistent and therefore less effective than they could be.

**Kendra:** The complexity of and investment in existing taxation structures.

## Interview

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## FINLAND

## Harri Huikuri

Harri Huikuri works as the Head of Tax & Legal in BDO Finland. He has more than 20 years of experience as a tax lawyer specialising in both international and domestic tax issues. His expertise includes international VAT, M&A, supply chain and business model optimisations, as well as real estate and infrastructure.

Harri has worked with several international and Finnish companies and organisations – in both the private and public sectors – in their VAT and other indirect tax-related matters. He has acted as an adviser in numerous acquisitions and restructurings for both industrial clients and venture capitalists. Harri is also an experienced and liked speaker at tax seminars.

In his work as a tax professional, Harri values the relationship with his clients and is committed to providing them with added value.

Harri holds a master degree in law (LLM) from the University of Helsinki.



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Johanna Oksa

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Petri Salomaa

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## FRANCE

## Alain Recoules

**Languages:** French, English

**Bar admissions:** Paris

### Biography

Alain began his career with Arthur Andersen International in 1989. In 1998, he was named Partner and Head of the indirect tax department, helping develop an expert team for digital accounting control in relationship with ERP software providers. This expertise helped him better understand corporate tax issues and tax litigation (e.g. corporate tax audit, offensive tax litigation, tax credit research, etc.).

### Practice areas

Corporate taxes, Litigation, Tax consulting, VAT, Research Tax Credit / R&D

### Sector specialisations

Accounting, Agriculture, Automotive, Aviation, Banking, Construction and materials, Consumer goods and services, Energy, Financial services, Fisheries and aquaculture, Food and beverage, Healthcare, Industrials, Insurance, Investment management, Media, Mining, Natural resources, Oil and gas, Pharma and life sciences, Shipping, Social infrastructure, Tech and telecoms, Tourism, Transport, Utilities

### Association memberships

Alain is also member of the French-American Chamber of Commerce, of IACE, APTE, APDC, and is a former administrator of the Fiscal Policy Institute. He is a member of the Institute of Directors in London.

### Academic qualifications

Corporate Tax Management DESS degree – Paris Dauphine University



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## GERMANY

## Jürgen Scholz

**Languages:** German, English

### Biography

Jürgen Scholz, Certified Tax Advisor, Dipl-Finw, MBL-HSG (Univ St Gallen) heads the German VAT group of WTS with a team of about 90 dedicated VAT specialists as well as the WTS Global Service Line Indirect Tax with a presence in more than 100 countries.

### Practice areas

Business model optimisation, technology services, tax consulting, VAT, supply chains

### Sector specialisations

Automotive, banking, financial services, industrials, real estate

### Association memberships

German scientific organization on VAT (board member)

### Academic qualifications

Master in European and International Business Law, Univ St Gallen, 2009

Certified tax advisor, Steuerberaterkammer NRW, 2007

Dipl. Finanzwirt, FHF Nordkirchen, 2003



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## NORWAY

## Egil Stefan Eilertsen

**Languages:** Norwegian and English

**Bar admissions:** Norway

### Biography

Eilertsen is an experienced lawyer in the field of Norwegian income tax for corporations and individuals, VAT, custom charges, duties, and property tax, in a variety of industries such as finance, real estate, trade, manufacturing, energy, and shipping. He represents clients during tax audits, complaints and litigations.

### Practice areas

Corporate taxes, Dispute resolution, Litigation, Tax consulting, VAT, Property tax

### Sector specialisations

Energy, Financial services, Real estate, Shipping

### Association memberships

Member Norwegian Bar Association

### Academic qualifications

University of Oslo, cand. jur., 1996



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## SPAIN

## Fernando Matesanz

**Languages:** Spanish, English

**Bar admissions:** Madrid Bar

### Biography

He is one of the few Spanish lawyers exclusively dealing with Indirect Tax matters. He has been advising on Indirect taxes for the last 16 years.

Fernando is a specialist in International VAT. He has big expertise on the implementation of efficient VAT structures for both Spanish and non-Spanish companies.

He is a member of the EU VAT Forum, one of the group of experts advising the EU Commission on VAT policies.

### Recent matter highlights

- Fernando advises a large number foreign groups doing activities in Spain on the VAT treatment applicable to their business activities proposing alternative refund with the consequent cash flow benefit for his clients.
- Fernando advised on the implementation of the so called "real time VAT reporting", also known as SII to a very large number of companies doing activities in Spain.
- Fernando represents his clients in front of different courts including the European Court of Justice.

### Practice areas

VAT

### Sector specialisations

Automotive, construction and materials, financial services, industrials, tech and telecoms, transport

### Association memberships

International VAT Association (Board Member)

VAT Forum BV

### Academic qualifications

Master Degree (LL.M.). Corporate Taxation. IE Business School, Madrid (Spain)

Degree in European Community Law. FH-Pforzheim für Gestaltung, Technik, Wirtschaft und Recht, Pforzheim (Germany)

Law Degree. Universidad San Pablo-CEU, Madrid (Spain)



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**Joseba Larragán Escurza**

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**Carlos López**

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**Isabel López Bustamante**

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**José Manuel de Bunes**

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**Manel Maragall de Gispert**

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**Javier Martín Martín**

EY

**Fernando Matesanz**

Spanish VAT Services Asesores

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**Alberto Monreal**

PwC

**Juan Ortin**

Deloitte Legal

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## Spain

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### Belén Palao Bastardés

bln palao abogados

### Natalia Caballero Pastor

KPMG

### Manuel Perez de Algaba

IVA Consulta

### Pablo Renieblas

Deloitte Legal

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### Marcos Río

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### Jaime Rodríguez Correa

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### Ana Royuela

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### Cristina Rubio Gómez

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### Daniel Valldosera Marse

Garrigues

### Eduardo Verdun Fraile

EY

### Alfonso Viejo Madrazo

PwC

### Meritxell Yus

Cuatrecasas

### Javier Zapata Ferrer

Rivero & Gustafson Abogados

## Lina Engman

**Languages:** Swedish, English

### Biography

Lina Engman has a long and extensive consulting experience in the field of Swedish and international VAT and tax litigation in the area of VAT. She has experience in a wide range of business sectors and is heavily engaged in Skeppsbron Skatt's special interest group dealing with questions regarding real estate and VAT.

### Practice areas

VAT and Tax Litigation in the area of VAT

### Sector specializations

Real estate, Construction, International trade, Shipping, Transport

### Academic qualifications

Master's degree in law, University of Lund, 1997



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## Sweden

### Mattias Fri

**Languages:** Swedish, English

#### Biography

Mattias Fri, a founding partner at Svalner with nearly 20 years' experience working with VAT matters, heads the firm's indirect tax team. Clients include banks, fund managers, finance-, communication- and media companies. He is the Swedish member of the European VAT Club and a member of the European Commission's VAT Expert Group.

#### Practice areas

Transactions, Litigation, International tax advisory, VAT

#### Sector specialisations

Financial services, Aviation, Banking, Insurance and Investment management

#### Association memberships

- VAT club Europe
- EU Commission VAT Expert Group

#### Academic qualifications

- Master of Laws (LLM), Stockholm University 1995
- Bachelor of Business Administration (BBA), Accounting, Stockholm University 1996



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**SVALNER**

## Sweden

# Ulrika Grefberg

**Languages:** Swedish, English

### Biography

Ulrika Grefberg, Partner at Svalner in Stockholm, has 20+ years' experience advising on VAT, tax M&A, tax rulings and litigation. Ulrika advises some of Sweden's leading corporate and government clients in all aspects of indirect tax. She is also an appreciated lecturer and regularly leads training sessions on a variety of tax aspects.

### Practice areas

VAT, Customs, Excise Duties, Litigation, State Aid

### Sector specialisations

Energy, Healthcare, Media, Transport, Investment management

### Association memberships

VAT Group  
WTS

### Academic qualifications

Master of Laws, Uppsala University, 1990



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**SVALNER**

## Sweden

### Pär Sundberg

#### Biography

Pär works with Swedish and international VAT matters in all areas in the field of VAT. Pär is also a frequent speaker on seminars, workshops and training schools within Sweden as well as internationally.

Internationally, Pär is a regular speaker on events held by VAT Forum, International VAT Expert Academy (IVEA) and Taxand. Pär is also member of the Steering committee for Indirect Tax within Taxand. He is also a frequent author of articles covering the field of indirect tax, with recent articles published for Bloomberg and Taxand. Pär is a Swedish partner of VAT Forum and is also one of the examiners of the EU VAT Expert programme that is run by VAT Forum.

#### Practice areas

- Customs
- Excise duties
- Owner-managed business / growth companies
- Real estate and construction
- Value added tax
- IT, telecom and technology
- M&A and private equity
- Media and entertainment
- Trade



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## Sweden

### Emil Virhammar

**Languages:** Swedish, English

#### Biography

Emil Virhammar has been part of Svalner's indirect tax practice since 2007. He has extensive experience as adviser on VAT and other indirect taxes.

Emil's particular strength lies within the areas of real estate and construction as well as energy, telecoms and international trade.

#### Practice areas

Audit defence, Audit support, Litigation, VAT, Customs

#### Sector specialisations

Construction and materials, Energy, Healthcare, Real estate, Tech and telecoms

#### Association memberships

VAT Club Europe  
WTS

#### Academic qualifications

LLM (Master of Laws), Uppsala University, 1999



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**SVALNER**

## Sweden

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**Lina Engman**

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**Mattias Fri**

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**Ulrika Grefberg**

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PwC

**Ylva Hestréus**

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**Tomas Karlsson**

EY

**Jan Kleerup**

Erlegal Advokat

**Susann Lundström**

KPMG

**Royne Schiess**

EY

**Pär Sundberg**

Skeppsbron Skatt

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**Emil Virhammar**

Svalner

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## Mónika Molnár

**Languages:** English, German, Hungarian, Russian

### Biography

Monika has a long-standing experience in the field of national and international indirect taxation (VAT and customs), including acting as indirect tax knowledge manager and national representative for Switzerland at a Big 4 advisory firm. Among other aspects, she focuses on advisory services in connection with international VAT and customs duties.

### Association memberships

IFA

### Practice areas

Business model optimisation, economic modelling, policy design, cross-border project management, restructuring, transactions, M&A, cryptocurrency, value chains, pre-litigation, litigation, international tax advisory, VAT, customs, supply chains

### Sector specialisations

Consumer goods and services

### Academic qualifications

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**Jacques Pittet**

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**Per Prod'hom**

Python

**Tim Reck**

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**Britta Rehfish**

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**Duygu Gültekin**

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**Salim Varnalier**

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Mishcon de Reya

**David Anderson**

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**Andrew Baker**

Davies Mayers Barnett

**Daniel Barlow**

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**Jo Bello**

PwC

**Andy Brown**

Bird & Bird

**Ben Brown**

DLA Piper

**Mark Burgess**

DLA Piper

**Mike Camburn**

KPMG

**Danny Campbell**

PwC

**Gary Campbell**

Deloitte

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**Michael Conlon QC**

Temple Tax Chambers

**Simon Corzberg**

Clifford Chance

**Jason Craig**

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**Jane Curran**

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**Mark Delaney**

Baker McKenzie

**Myles Duckworth**

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**Dario Garcia**

Mishcon de Reya

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**Richard Insole**

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**David Jamieson**

Baker McKenzie

**Anbreen Khan**

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**Andrew Loan**

Fieldfisher

**Kevin MacAuley**

EY

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**Anna McLaren**

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Allen & Overy

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Pump Court Tax Chambers

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**Ben Powell**

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**Simon Prinn**

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Clifford Chance

**David Scorey QC**

Essex Court Chambers

**Nicola Shaw QC**

Gray's Inn Tax Chambers

**Rupert Shiers**

Hogan Lovells

**Alan Sinyor**

Bryan Cave Leighton Paisner

**Mark Smith**

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**Ian Spencer**

Ian Spencer & Associates

**Lee Squires**

Hogan Lovells

**Darren Stephens**

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