



WORLD **TAX**

INDIRECT TAX LEADERS

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

NINTH EDITION

IN ASSOCIATION WITH



WWW.INTERNATIONALTAXREVIEW.COM

PUBLISHED BY



LEGAL MEDIA GROUP
RESEARCH



**BECOME PART OF THE
ITR COMMUNITY.**

CONNECT WITH US TODAY.



Facebook

“Like” us on Facebook at www.facebook.com/internationaltaxreview and connect with our editorial team and fellow readers.



LinkedIn

Join our group, International Tax Review, to meet your peers and get incomparable market coverage.



Twitter

Follow us at @IntlTaxReview for exclusive research and ranking insight, commentary, analysis and opinions.

To subscribe, contact:

Jack Avent

Tel: +44 (0) 20 7779 8379 | Email: jack.avent@euromoneyplc.com

www.internationaltaxreview.com

8 Bouverie Street, London EC4Y 8AX, UK

Tel: +44 20 7779 8308

Fax: +44 20 7779 8500

Editor, World Tax and World TP

Jonathan Moore

Researchers

Jason Howard

Lovy Mazodila

Annabelle Thorpe

Production editor

João Fernandes

Business development team

Margaret Varela-Christie

Raquel Ipo

Alexandra Strick

Managing director, LMG Research

Tom St. Denis

© Euromoney Trading Limited, 2020. The copyright of all editorial matter appearing in this Review is reserved by the publisher.

No matter contained herein may be reproduced, duplicated or copied by any means without the prior consent of the holder of the copyright, requests for which should be addressed to the publisher. Although Euromoney Trading Limited has made every effort to ensure the accuracy of this publication, neither it nor any contributor can accept any legal responsibility whatsoever for consequences that may arise from errors or omissions, or any opinions or advice given. This publication is not a substitute for professional advice on specific transactions.

Directors Leslie Van De Walle (Chairman), Andrew Rashbass (CEO), Wendy Pallot, Jan Babiak, Colin Day, Imogen Joss, Lorna Tilbian, Tim Pennington

International Tax Review is published seven times a year by Euromoney Trading Limited.

This publication is not included in the CLA license.

Copying without permission of the publisher is prohibited
ISSN 0958-7594

Contents

2 Introduction and methodology

AMERICAS

11	Argentina	18	Costa Rica
11	Bolivia	18	Ecuador
11	Brazil	19	Mexico
14	Canada	19	Peru
17	Chile	20	United States
18	Colombia	21	Uruguay

ASIA-PACIFIC

30	Australia	44	Philippines
32	China	45	Singapore
32	Hong Kong SAR	46	South Korea
33	India	46	Sri Lanka
39	Indonesia	46	Taiwan
41	Japan	47	Thailand
42	Malaysia	47	Vietnam
43	New Zealand		

EUROPE, MIDDLE EAST & AFRICA

63	Austria	77	Netherlands
63	Azerbaijan	80	Norway
63	Bahrain	82	Oman
63	Belgium	82	Poland
65	Bulgaria	84	Portugal
65	Croatia	85	Qatar
65	Cyprus	86	Romania
65	Czech Republic	86	Russia
66	Denmark	88	Slovak Republic
66	Finland	88	South Africa
67	France	89	Spain
69	Germany	93	Sweden
71	Greece	94	Switzerland
72	Hungary	96	Tunisia
72	Ireland	96	Turkey
73	Israel	96	Ukraine
74	Italy	97	United Arab Emirates
76	Luxembourg		
76	Malta	97	United Kingdom

Introduction

Welcome to the ninth edition of the *Indirect Tax Leaders* guide from *World Tax*. This is a 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 10,000 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 840 experts from jurisdictions in every corner of the world.

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 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

AMERICAS

Regional interview



Luiz Fernando Rezende
Gomes
Deloitte Brazil

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

There was a great expectation that 2020 would be the year for Brazilian tax reform, an expectation that was frustrated, so far, mainly by the COVID-19 pandemic. Therefore, the main changes in the indirect tax legislation relate to the latest developments of leading cases and court disputes, especially on the PIS (Social Integration Program) and Cofins (Contribution for the Financing of Social Security) taxes. This includes the consolidation of precedents that helps companies recover the amounts related to their PIS and Cofins credits.

Also, there are some developments on the highly relevant case of the exclusion of the ICMS (State VAT) from the PIS and Cofins calculation basis. Most of the recent changes on this hot topic are based on positions adopted by tax authorities, taxpayers, and lower court cases, in a scenario that still awaits the final details on the application of the decision to be clarified by the Brazilian Supreme Court.

In strict connection with the COVID-19 pandemic, the main changes for indirect tax payments in Brazil only apply to federal taxes, with the postponement of due dates for PIS and Cofins payments. Also, some specific rates were reduced, specifically, for import duty and tax on manufactured products in cases where it was deemed vital for responding to the COVID-19 pandemic.

On the tax compliance side, in the framework of the COVID-19 pandemic, the main change in Brazilian indirect tax compliance was the postponement of due dates for delivering electronic files from April 2020 to July 2020.

Interview

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

Considering the consolidation in some precedents for PIS and Cofins, and the demand for cash triggered by the COVID-19 pandemic, there is a significant increase in assistance related to claiming tax credits. This demand, together with the needs of social distancing, will enhance the importance of the application of technology in all phases of work, not only for efficiency purposes now, but also to reduce health risks. This trend, which was already strong, will now be swiftly applied since the main resistance – more related to culture – was almost eliminated with most professionals working remotely.

What impact do you see the COVID-19 pandemic having on your work, directly, and on the wider tax environment, in both the short and long terms?

One of the main changes will be making everything, including tax-related work, more digital. Even in regions where the digital trend is strong and began a long time ago, like Brazil and other Latin American (LATAM) countries, there is a clear speeding up of the adoption of technology in the tax environment. Various countries in the world (especially in Europe and Asia) migrating faster to the digital tax environment, and the cultural change of working remotely will push towards the next level of tax digital transformation faster than anticipated.

In the long term, we can anticipate that real-time reporting of tax and financial information may change to real-time information on actual economic events, such as manufacturing outflow or digital transactions reporting straight to tax authorities. We can already see some small examples of such procedures in certain European and LATAM countries. This will reduce the time of processing information to determine the tax due on transactions, decrease the number of potential errors, and simplify compliance processes.

Given the likely long-term implications of COVID-19 on things like remote working and digital retail, how do you see tax technology developing to accommodate this new reality and where do you think the next area of focus might be?

Considering the changes in the business environment, undoubtedly, the level of sensitive information flowing in digital networks will increase dramatically. This sensitive information will also be vital for tax authorities and taxpayers, which will put pressure on balancing the level of detail needed to be informed and the required security of data handled in the digital environment. Regulations, such as the GDPR (General Data Protection Regulation) in Europe, show the overall level of concern with the information security issue, and the number of cyber attacks reported reveals how fragile the digital environment security can be. Therefore, special focus will be given to properly securing the strategic information needed for tax payments and compliance, applying secure technology, but at a reasonable cost.

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

Tax reform in Brazil is a fundamental structural change for the country, and the need for this change has reached a consensus level not seen in recent years. However, there is still discussion on what will be the nature and extension of this change, with two main projects being

Interview

discussed in the National Congress and several other suggestions being presented by non-governmental entities.

Although still very uncertain, one can speculate that changes will come in the simplification of indirect taxes mainly at the federal level, where some taxes and contributions will be merged into one single tax. Also, changes in corporate income tax may be included, in an attempt to align rates and some specific procedures (such as transfer pricing calculations) to international trends.

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

Besides the simplification of Brazil's tax system – arguably the most complex in the world – there will be a transition period from the current system to the new system that may take five to ten years, depending on which project is approved. There is no expectation of significant changes to the tax burden itself, even though it may shift from one economic activity to another – the objective being to keep the overall tax collection the same.

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

Any change will have a negative short-term effect, mainly based on the uncertainty that a major modification will generate. In the mid-term and long-term, the change will be beneficial to the market since it will make doing business in the country more efficient and competitive. For the tax practice, a more efficient market will generate more opportunities and greater focus on value added work, making an impact in a very positive way.

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

The simplification of indirect taxation would have a very positive impact on the simplification of compliance requirements, reducing the exposure to tax accessory obligation risks. This simplification would help focus the tax practice on adding value to the business, streamlining business processes to reduce tax leakage, and increasing the value of operations planning with the participation of the tax function.

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

Yes, partially implemented, specifically when it comes to simplifying federal indirect taxes.

What have been the biggest developments in tax technology and where do you think the next area of focus might be?

The biggest development is the maturity level of analytics tools available, making it possible for tax professionals to use the massive data available to extract significant insights and manage tax risks proactively. The next area of focus would be to deploy the analytics capability to a broader database, made possible by the move to cloud Enterprise Resource Planning (ERP). The broader base will enable more advanced analyses, including running simulation scenarios (“before the fact”) and allowing studies with supply chain and/or clients' data.

Interview

This document has been prepared solely for the purpose of publishing in the 2021 Indirect Tax Leaders guide and may not be used for any other purpose. This document and its contents may not be reproduced, redistributed or passed on, directly or indirectly, to any other person in whole or in part without Deloitte's prior written consent.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organization") serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at www.deloitte.com

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2020. For information, contact Deloitte Global.



Douglas Lopes
Deloitte Brazil

Av. Dr. Chucri Zaidan, Sao Paulo,
1.240, SP 04711-130, Brazil
Tel: +55 11 5186 1002
dolopes@deloitte.com
www.deloitte.com.br



**Luiz Fernando
Rezende Gomes**
Deloitte Brazil

Rua São Bento, 18, 15th and 16th
floors, Rio de Janeiro, RJ, 20090-010,
Brasil
Tel: +55 21 3981 0451
lrezende@deloitte.com
www.deloitte.com.br



Carolina Verginelli
Deloitte Brazil

Av. Dr. Chucri Zaidan, Sao Paulo, SP
04711-130, Brazil
Tel: +55 11 5186 1074
cverginelli@deloitte.com
www.deloitte.com



Mara Belgrave
Deloitte Canada

1005 Skyview Drive Suite 200,
Burlington, ON L7P5B1, Canada
Tel: +1 416 874 4209
mbelgrave@deloitte.ca
www.deloitte.com



Danny Cisterna
Deloitte Canada

Bay Adelaide Centre, East Tower 8
Adelaide Street West, Suite 200,
Toronto, ON M5H 0A9, Canada
Tel: +1 416 601 6362
dcisterna@deloitte.ca
www.deloitte.com



Laurent Moons
Deloitte Canada

La Tour Deloitte 1190, avenue des
Canadiens-de-Montréal Bureau 500,
Montréal, QC H3B 0M7, Canada
Tel: +1 514 393 5428
lmoons@deloitte.ca
www.deloitte.com



Douglas Myrden
Deloitte Canada

1005 Skyview Drive Suite 200,
Burlington, ON L7P5B1, Canada
Tel: +1 416 601 6197
dmyrden@deloitte.ca
www.deloitte.com



Janice Roper
Deloitte Canada

2800 - 1055 Dunsmuir Street 4 Bentall
Centre, Vancouver, BC V7X 1P4,
Canada
Tel: +1 604 640 3353
jroper@deloitte.ca
www.deloitte.com



Lisa Zajko
Deloitte Canada

400 Applewood Crescent, Vaughan,
ON L4K 0C3, Canada
Tel: +1 416 867 8534
lzajko@deloitte.ca
www.deloitte.com



Diego Franco
Deloitte Colombia | Deloitte
Asesores y Consultores Ltda.

Cra 7 # 74 - 09, Bogota, A.A. 07854,
Colombia
Tel: +57 1 426-2282
dfranco@deloitte.com
www.deloitte.com



Miguel Llovera
Deloitte Mexico

Av Paseo de la Reforma 505 P28 Col.
Cuauhtémoc, Mexico, Ciudad de
México 06500, Mexico
Tel: +52 55 50806535
mllovera@deloittemx.com
www.deloitte.com



Cecilia Montañó
Deloitte Mexico

Av Paseo de la Reforma 505 P28 Col.
Cuauhtémoc, Mexico, Ciudad de
México 06500, Mexico
Tel: +52 55 50806419
cmontanofernandez@deloittemx.com
www.deloitte.com/mx



**Jorge Sánchez
Hernández**
Deloitte Mexico

Av Paseo de la Reforma 505 P28 Col.
Cuauhtémoc, Mexico, Ciudad de
México 06500
Tel: +52 55 50806496
jsanchezhernandez@deloittemx.com
www.deloitte.com/mx



Helen Cousineau
Deloitte Tax LLP

111 S. Wacker Drive, Chicago, IL
60606-4301, United States
Tel: +1 312 486 1684
hcousineau@deloitte.com
www.deloitte.com



Ronnie Dassen
Deloitte Tax LLP

30 Rockefeller Plaza, New York, NY
10112-0015, United States
Tel: +1 718 508 6846
ronniedassen@deloitte.com
www.deloitte.com



Kristine Dozier
Deloitte Tax LLP

2200 Ross Ave Ste 1600, Dallas, TX
75201-6703, United States
Tel: +1 469 417 2884
kdozier@deloitte.com
www.deloitte.com



Suzanne Kao
Deloitte Tax LLP

7900 Tysons One Place Ste 800,
McLean, VA 22102-5971, United
States
Tel: +1 703 251 1498
skao@deloitte.com
www.deloitte.com



Matthew Polli
Deloitte Tax LLP

191 Peachtree St Ste 2000, Atlanta,
GA 30303-1749, United States
Tel: +1 404 631 2170
mpolli@deloitte.com
www.deloitte.com



Nehal Radia
Deloitte Tax LLP

30 Rockefeller Plaza, New York, NY
10112-0015, United States
Tel: +1 212 436 2338
nradia@deloitte.com
www.deloitte.com



Kathy Saxton
Deloitte Tax LLP

191 Peachtree St Ste 2000, Atlanta,
GA 30303-1749, United States
Tel: +1 404 220 1878
katsaxton@deloitte.com
www.deloitte.com



Dwayne Van Wieren
Deloitte Tax LLP

555 West 5th St. Suite 2700, Los Angeles, CA 90013-1010, United States

Tel: +1 713 303 2728
dvanwieren@deloitte.com
www.deloitte.com

ARGENTINA

Martín Barreiro

Baker McKenzie

Ignacio Fernandez Borzese

FB Tax & Legal

Hugo Kaplan

Kaplan & Volman

Juan Pablo Menna

Baker McKenzie

Matías Olivero Vila

Bruchou Fernández Madero & Lombardi

BOLIVIA

Pablo Ordoñez

Ferrere

BRAZIL

Pedro Guilherme Accorsi Lunardelli

Advocacia Lunardelli

Marcel Alcades Theodoro

Mattos Filho Veiga Filho Marrey Jr & Quiroga Advogados

Carlos Henrique Tranjan Bechara

Pinheiro Neto Advogados

Adolpho Bergamini

Bergamini & Collucci Advogados

Luiz Gustavo Bichara

Bichara Advogados

Mauri Bórnica

Machado Associados Advogados & Consultores

José Luis Ribeiro Brazuna

Brazuna Ruschmann & Soriano Sociedade de Advogados

Gustavo Brigagão

Brigagão Duque Estrada Advogados

Alisson Carvalho de Souza

Ulhôa Canto Advogados

João Paulo Cavinatto

Barbosa Müssnich Aragão

Renato Coelho

Stocche Forbes Advogados

Brazil

Renata Correia Cubas

Mattos Filho Veiga Filho Marrey Jr & Quiroga Advogados

Rodrigo Damazio de Miranda Ferreira

Demarest Advogados

Paulo de Barros Carvalho

Barros Carvalho Advogados Associados

Júlio de Oliveira

Machado Associados Advogados & Consultores

Roberto de Siqueira Campos

Mariz de Oliveira & Siqueira Campos Advogados

Thiago de Vasconcellos Chaer Cury

Rennó Penteado Reis & Sampaio

Ricardo Marletti Debatin da Silveira

Machado Associados Advogados & Consultores

Hamilton Dias de Souza

Dias de Souza Advogados Associados

Simone Dias Musa

Trench Rossi Watanabe

Wolmar Francisco Amélio Esteves

Bichara Advogados

Mônica Ferraz Ivamoto

LBMF | Barbosa & Ferraz Ivamoto Advogados

Eduardo Fleury

Fleury Coimbra & Rhomberg Advogados

Fábio Fraga

Trouw & Fraga Advogados

Maria Fernanda Furtado

Trench Rossi Watanabe

Francisco Carlos Rosas Giardina

Bichara Advogados

André Gomes de Oliveira

Castro Barros Sobral Gomes Advogados

Gustavo Lian Haddad

Lefosse Advogados

Leonardo Homsy

Mattos Filho Veiga Filho Marrey Jr & Quiroga Advogados

Maria Eugenia Kanazawa

Tauil & Chequer Advogados

Brazil

Leonardo Krakowiak

Advocacia Krakowiak

Jerry Levers de Abreu

TozziniFreire Advogados

Francisco Lisboa Moreira

Bocater Camargo Costa e Silva Rodrigues Advogados

Douglas Lopes

Deloitte

See page 8

Armênio Lopes Correia

Numeris Consultoria

Mauro Ernesto Moreira Luz

Demarest Advogados

Sandro Machado dos Reis

Bichara Advogados

Alessandra Machado Villas Boas

Trench Rossi Watanabe

Claudia Liguori Affonso Maluf

Demarest Advogados

Eduardo Maneira

Maneira Advogados

Murilo Mello

KPMG Tax Advisors - Assesores Tributários

Alessandro Mendes Cardoso

Rolim Viotti & Leite Campos Advogados

Douglas Mota

Demarest Advogados

Marcelo Musial

MCS Markup

Eduardo Perez Salusse

Salusse Marangoni Advogados

Marcos Vinícius Passarelli Prado

Stocche Forbes Advogados

Eduardo Pugliese Pincelli

Schneider Pugliese Sztokfisz Figueiredo & Carvalho Advogados

Luiz Fernando Rezende Gomes

Deloitte

See page 8

Cristiano Frederico Ruschmann

Brazuna Ruschmann & Soriano Sociedade de Advogados

Brazil

Luiza Sampaio de Lacerda

Barbosa Müssnich Aragão

Wagner Silva Rodrigues

Landi Rodrigues Nakano Giovannetti Advogados

Pedro Teixeira de Siqueira

Bichara Advogados

José Eduardo Soares de Melo

Soares de Melo Advogados

Ciro César Soriano de Oliveira

Brazuna Ruschmann & Soriano Sociedade de Advogados

Kátia Soriano de Oliveira Mihara

Brazuna Ruschmann & Soriano Sociedade de Advogados

Adriana Gravina Stamato de Figueiredo

Trench Rossi Watanabe

Thales Michel Stucky

Trench Rossi Watanabe

Ernesto Johannes Trouw

Trouw & Fraga Advogados

Carolina Verginelli

Deloitte

See page 8

Cristiano Augusto Ganz Viotti

Rolim Viotti & Leite Campos Advogados

CANADA

Rosemary Anderson

Thorsteinssons

Neal Armstrong

Davies Ward Phillips & Vineberg

John Bain

KPMG

Neil Bass

Aird & Berlis

Mara Belgrave

Deloitte

See page 8

Wendy Brousseau

McCarthy Tétrault

Paul Burns

Baker McKenzie

Canada

Michael Bussmann

Gowling WLG

Paul Cabana

Fasken Martineau DuMoulin

Paul Casuccio

Fasken Martineau DuMoulin

Jean-Hugues Chabot

EY

Maurice Chiasson QC

Stewart McKelvey

Chia-yi Chua

McCarthy Tétrault

Danny Cisterna

Deloitte

Nicolas Cloutier

McCarthy Tétrault

Audrey Diamant

PwC

Étienne Gadbois

Gadbois Commodity Tax Law

Allan Gelkopf

Blake Cassels & Graydon

Angelo Gentile

Aird & Berlis

Zvi Halpern-Shavim

Blake Cassels & Graydon

Greg Kanargelidis

Blake Cassels & Graydon

Alan Kenigsberg

Osler Hoskin & Harcourt

Peter Kirby

Fasken Martineau DuMoulin

Robert Kreklewetz

Millar Kreklewetz

Craig McDougall QC

Felesky Flynn

Jack Millar

Millar Kreklewetz

See page 8

Canada

Laurent Moons

Deloitte

See page 8

Brendan Moore

Ryan

Douglas Myrden

Deloitte

See page 8

Jean-François Perreault

Fasken Martineau DuMoulin

David Robertson

EY

Janice Roper

Deloitte

See page 8

Garry Round

Ryan

Kal Ruprai

MNP

D’Arcy Schieman

Osler Hoskin & Harcourt

David Schlesinger

KPMG

Randy Schwartz

PwC

David Sherman

David M Sherman Tax Lawyer & Author

Jean-Guillaume Shooner

Stikeman Elliott

Yves St Cyr

Dentons

Dennis Wyslobicky

Dennis Wyslobicky HST & Customs Law

John Yuan

McCarthy Tétrault

Lisa Zajko

Deloitte

See page 8

CHILE

Víctor Manuel Avilés

Larrain & Asociados Abogados

Juan Manuel Baraona

Baraona Fischer & Cía

Jaime Carey

Carey

María Javiera Contreras

EY

Felipe Espina

EY

Carolina Fuensalida Merino

Fuensalida & Del Valle

Osiel González Azócar

Bruzzone & González Abogados

Pablo Greiber

EY

Alberto Maturana

Baker McKenzie

Macarena Navarrete

EY

Jessica Power

Carey

Soledad Recabarren

Recabarren & Asociados

Lisandro Serrano

Grupo Vial Serrano Abogados

Mario Silva Poblete

Philippi Prietocarrizosa Ferrero DU & Uría

Adriana Zaidan

Ulloa & Cia

COLOMBIA

César Cermeño

DLA Piper Martínez Beltran

Diego Franco

Deloitte

See page 8

Carlos Mario Lafaurie

PwC

Rafael Lafont Castillo

Holland & Knight

Nicolás Martínez Devia

Martínez Devia & Asoc

Mauricio Alfredo Plazas Vega

Mauricio A Plazas Vega Abogados & Co

Juan Guillermo Ruiz

Posse Herrera Ruiz

Jaime Vargas

EY

Camilo Zarama Martínez

Garrigues

COSTA RICA

Carolina Palma

EY

ECUADOR

Luis Ponce

Andersen Tax & Legal

MEXICO

César Catalán

Catalán Fonseca Morales y Cía

Jorge Correa Cervera

Creel García-Cuellar Aiza & Enriquez

David Cuellar

PwC

Iván Jaso

PwC

Pablo Kiehnle Zárate

Kiehnle Zárate & Cía

Miguel Llovera

Deloitte

See page 9

Rocío Mejía

Mancera

Cecilia Montaña

Deloitte

See page 9

Jorge Narváez-Hasfura

Baker McKenzie

Héctor Reyes-Freaner

Baker McKenzie

Jorge Sánchez Hernandez

Deloitte

See page 9

Manuel Tamez

Mijares Angoitia Cortés & Fuentes

PERU

Alex Córdova

Rodrigo Elías & Medrano Abogados

Javier Luque Bustamante

Grellaud & Luque Abogados

Dante Sanguinetti

Philippi Prietocarrizosa Ferrero DU & Uría

Walker Villanueva

Philippi Prietocarrizosa Ferrero DU & Uría

UNITED STATES

Angela Acosta

BDO

Craig Beaty

Alvarez & Marsal

Thomas Boniface

PwC

Theodore Bots

Baker McKenzie

Scott Brandman

Baker McKenzie

Damon Chronis

Ryan

Loren Chumley

KPMG

Helen Cousineau

Deloitte

See page 9

Ronnie Dassen

Deloitte

See page 9

Benjamin Diaz

Alvarez & Marsal

Kristine Dozier

Deloitte

See page 9

Imke Gerdes

Baker McKenzie

Timothy Gillis

KPMG

Alex Joya

Alvarez & Marsal

Stanley Kaminski

Duane Morris

Suzanne Kao

Deloitte

See page 9

Ginny Kissling

Ryan

Michael Leightman

EY

Michael Lippman

Barnwell Consulting

United States

Mark McCormick

EY

Bill Methenitis

EY

Billy Michalewicz

EY

Brian Pedersen

Alvarez & Marsal

Matthew Polli

Deloitte

See page 9

Nehal Radia

Deloitte

See page 9

Frank Sangster

KPMG

Jeffrey Saviano

EY

Kathy Saxton

Deloitte

See page 9

Robert Smith

EY

URUGUAY

Jonás Bergstein

Bergstein Abogados

Fabián Birnbaum

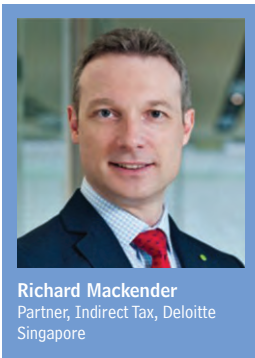
FBM Advisory



Asia-Pacific

ASIA-PACIFIC

Regional interview



Richard Mackender
Partner, Indirect Tax, Deloitte
Singapore

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

The biggest changes to indirect tax legislation have been the introduction of electronic supplies of services (ESS) indirect taxation rules, which subject offshore digital services suppliers to local on-shore indirect tax.

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

The rules in the region are diverse and varied, so affected companies need to keep up with the changes. A company serving customers across the region could end up having registration and reporting obligations in more than 10 countries, which increases the compliance burden for the indirect tax team. This sort of change means that companies need a networked firm that can bring them the details as they arise and can support them with advice and compliance solutions. Deloitte is ready to assist our clients and bring our wide network to enable the clients to be in the best position.

What impact do you see the COVID-19 pandemic having on your work, directly and on the wider tax environment, in both the short and long term?

Certainly, we will be working from outside the office much more than before and so will our clients, so virtual meetings are likely to be the norm now. From a business and economic perspective, there has been a clear shift to digital, which means ESS rules are very important. We are also expecting to see companies revisiting their supply chain models and revising their footprint in the region, so there will be changes in

Interview

the flow of goods and services into and around the region, as well as, changes in corporate structures. Companies will need advice on customs matters and registrations, as well as compliance requirements.

Given the likely long-term implications of COVID-19 on things like remote working and digital retail, how do you see tax technology developing to accommodate this new reality and where do you think the next area of focus might be?

We expect that businesses will begin to look at their tax and finance functions, and look at how effective remote working is for these teams. That will likely drive greater focus on automation, analytics, and ERP functionality. Together with the coming move to cloud Enterprise Resource Planning (ERP), this is going to be a big area for indirect tax professionals over the next few years.

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

We are expecting that, as governments look at their debt levels, they will need to raise money. Tax rates, and especially indirect tax rates, could increase and tax authorities could be carrying out audits and raising penalties.

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

Higher rates and more audits are going to make companies much more concerned about processes and data. They will need external help to look at their teams, determine whether they are doing the right things, whether they have the right skills, whether they are able to do everything that is asked of them, and whether they have the right tools to do it. They will need advice for all these questions.

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

There are positives and negatives in every change. Definitely, it will lead to more opportunities for our practice. But also, the regional market and the work that we do will definitely change. We need to make sure we have the right skills and have people in the right places in order to be able to support our clients. This will give us the opportunity to show the strength of our network.

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

It would be great to see a more homogenous VAT system across the region, like in the European Union, so that businesses have a bit more consistency and, therefore, comfort that they were not missing anything. More realistically, I'd like to see rules on the publication of tax rulings, so that taxpayers could be aware of the positions taken by tax authorities.

Interview

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

I don't think we'll be seeing an Asia-wide VAT system, although of course, tax authorities cooperate more now than ever before.

What have been the biggest developments in tax technology and where do you think the next area of focus might be?

The big developments have been in analytics and automation. I expect that we'll continue to see this, but with a focus on cloud ERP and how to effectively configure systems to be able to get the best data management, data analysis, and compliance automation positions for companies.

This document has been prepared solely for the purpose of publishing in the 2021 Indirect Tax Leaders guide and may not be used for any other purpose. This document and its contents may not be reproduced, redistributed or passed on, directly or indirectly, to any other person in whole or in part without Deloitte's prior written consent.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the "Deloitte organization") serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 312,000 people make an impact that matters at www.deloitte.com

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2020. For information, contact Deloitte Global.



Gary Funston
Deloitte Australia

477 Collins Street, Melbourne, VIC
3000, Australia
Tel: +61 3 9671 7464
gfunston@deloitte.com.au
www.deloitte.com



Jonathon Leek
Deloitte Australia

Brookfield Place Tower 2 123 St
Georges Terrace, Perth, WA 6000,
Australia
Tel: +61 8 9365 7960
joleek@deloitte.com.au
www.deloitte.com



Jonathan Paul
Deloitte Australia

Deloitte Touche Tohmatsu
477 Collins St, Melbourne Vic 3000
Australia
Tel: +61 7 3308 7209
jopaul@deloitte.com.au
www.deloitte.com



Andre Spnovic
Deloitte Australia

Grosvenor Place 225 George Street,
Sydney, NSW 2000, Australia
Tel: +61 7 3308 7080
aspnovic@deloitte.com.au
www.deloitte.com



Justin Ward
Deloitte Australia

477 Collins Street, Melbourne, VIC
3000, Australia
Tel: +61 3 9671 6184
jusward@deloitte.com.au
www.deloitte.com



David Ware
Deloitte Australia

477 Collins Street, Melbourne, VIC
3000, Australia
Tel: +61 3 9671 7518
dware@deloitte.com.au
www.deloitte.com



Li Qun Gao
Deloitte China

30/F Bund Center 222 Yan An Road
East, Shanghai, 200002, China
Tel: +86 21 61411053
ligao@deloitte.com.cn
www.deloitte.com



Candy Tang
Deloitte China

30/F Bund Center 222 Yan An Road
East, Shanghai, 200002, China
Tel: +86 21 61411081
catang@deloitte.com.cn
www.deloitte.com



Zhou Yi
Deloitte China

8/F Office Tower W2 The Towers,
Oriental Plaza 1 East Chang An
Avenue, Beijing, 100738, China
Tel: +86 10 85207512
jchow@deloitte.com.cn
www.deloitte.com



Janet Zhang
Deloitte China

26/F Yuexiu Financial Tower 28 Pearl
River East Road, Guangzhou, 510623,
China
Tel: +86 20 28311212
jazhang@deloitte.com.cn
www.deloitte.com



Dolly Zhang (Xiaojie)
Deloitte China

30/F Bund Center 222 Yan An Road
East, Shanghai, 200002, China
Tel: +86 21 61411113
dozhang@deloitte.com.cn
www.deloitte.com



Sarah Chin
Deloitte China

35/F One Pacific Place 88 Queensway,
Hong Kong, China
Tel: +852 28526440
sachin@deloitte.com.hk
www.deloitte.com



Atul Gupta
Deloitte India

7th Floor, Building 10, Tower B DLF
Cyber City Complex, DLF City Phase II,
Gurgaon - 122 002, Haryana, India
Tel: +91 124 624 9315
guptaatul@deloitte.com
www.deloitte.com



Mahesh Jaising
Deloitte India

Level 19, Prestige Trade Towers, 46
Palace Road, Bengaluru – 560 001,
India
Tel: +91 80 6188 7707
mjaising@deloitte.com
www.deloitte.com



Anoop Kalavath
Deloitte India

Indiabulls Finance Centre, Tower3,
27th-32nd Floor, Senapati Bapat Marg,
Elphinstone Road(W), Mumbai,
Maharashtra 400013, India
Tel: +91 22 6185 4207
akalavath@deloitte.com
www.deloitte.com



M S Mani
Deloitte India

Indiabulls Finance Centre, 28th Floor,
Tower 3, Senapati Bapat Marg,
Elphinstone (W), Mumbai - 400 013,
Maharashtra, India
Tel: +91 22 6185 4210
msmani@deloitte.com
www.deloitte.com



**Muralidharan
Ramaratnam**
Deloitte India

7th Floor, Building 10, Tower B DLF
Cyber City Complex, DLF City Phase II,
Gurgaon - 122 002, Haryana, India
Tel: +91 124 624 9378
rmuralidhar@deloitte.com
www.deloitte.com



Saloni Roy
Deloitte India

7th Floor, Building 10, Tower B DLF
Cyber City Complex, DLF City Phase II,
Gurgaon - 122 002, Haryana, India
Tel: +91 124 624 9367
saloniroy@deloitte.com
www.deloitte.com



Turmanto Turmanto
Deloitte Indonesia

The Plaza Office Tower, 32nd Floor Jl.
M.H. Thamrin Kav 28-30, Jakarta,
10350, Indonesia
Tel: +62 21 5081 8802
tturmanto@deloitte.com
www.deloitte.com/id



Senthuran Elalingam
Deloitte Malaysia

Level 16, Menara LGB, 1 Jalan Wan
Kadir, Taman Tun Dr. Ismail, Kuala
Lumpur, 60000, Malaysia
Tel: +60 3 7610 8879
selalingam@deloitte.com
www.deloitte.com/my



Chandran T S Ramasamy
Deloitte Malaysia

Level 16, Menara LGB, 1 Jalan Wan Kadir, Taman Tun Dr. Ismail, Kuala Lumpur, 60000, Malaysia
Tel: +60 3 7610 8873
ctsramasamy@deloitte.com
www.deloitte.com/my



Eng Yew Tan
Deloitte Malaysia

Level 16, Menara LGB, 1 Jalan Wan Kadir, Taman Tun Dr. Ismail, Kuala Lumpur, 60000, Malaysia
Tel: +60 3 7610 8870
etan@deloitte.com
www.deloitte.com/my



Poh Geng Wong
Deloitte Malaysia

Level 16, Menara LGB, 1 Jalan Wan Kadir, Taman Tun Dr. Ismail, Kuala Lumpur, 60000, Malaysia
Tel: +60 3 7610 8834
powong@deloitte.com
www.deloitte.com/my



Allan Bullo
Deloitte New Zealand

Level 18 Deloitte Centre 80 Queen Street, Auckland, 1010, New Zealand
Tel: +64 93030732
abullo@deloitte.co.nz
www.deloitte.com



Jeanne du Buisson
Deloitte New Zealand

Level 18 Deloitte Centre 80 Queen Street, Auckland, 1010, New Zealand
Tel: +64 93030805
jedubuisson@deloitte.co.nz
www.deloitte.com



Fredieric Landicho
Deloitte Philippines

19th Floor Net Lima Plaza 5th Avenue Corner 26th Street Bonifacio Global City, Taguig - 1634, Philippines
Tel: +63 2 581 9043
flandicho@deloitte.com
www.deloitte.com/ph



Richard Lapres
Deloitte Philippines

19th Floor Net Lima Plaza 5th Avenue Corner 26th Street Bonifacio Global City, Taguig - 1634, Philippines
Tel: +63 2 581 9044
riapres@deloitte.com
www.deloitte.com/ph



Danny Koh
Deloitte Singapore

6 Shenton Way #33-00 OUE Downtown 2, Singapore, 068809, Singapore
Tel: +65 6216 3385
dakoh@deloitte.com
www.deloitte.com/sg



Richard Mackender
Deloitte Singapore

6 Shenton Way #33-00 OUE Downtown 2, Singapore, 068809
Tel: +65 6216 3270
rimackender@deloitte.com
www.deloitte.com/sg



Meng Yew Wong
Deloitte Singapore

6 Shenton Way #33-00 OUE Downtown 2, Singapore, 068809, Singapore
Tel: +65 6800 3924
mewong@deloitte.com
www.deloitte.com/sg



Hong Seok Han
Deloitte Korea

9F, One IFC, 10, Gukjegeumyung-ro,
Yeongdeungpo-g, Seoul, Seoul 07326,
South Korea
Tel: +82 2 6676 2585
hseok@deloitte.com
www.deloitte.com



In Young Jung
Deloitte Korea

5F, One IFC, 10, Gukjegeumyung-ro,
Yeongdeungpo-g, Seoul, Seoul 07326,
South Korea
Tel: +82 2 6676 2804
ijung@deloitte.com
www.deloitte.com



Ming Chang
Deloitte Taiwan

20F Taipei Nan Shan Plaza, No. 100,
Songren Rd., Xinyi Dist., Taipei 11073,
Taiwan
Tel: +886 (2) 2725 9988 Ext. 6828
mingchang@deloitte.com.tw
www.deloitte.com.tw



Anthony Visate Loh
Deloitte Thailand

AIA Sathorn Tower, 23rd-27th Floor
11/1 South Sathorn Road, Yannawa,
Sathorn., Bangkok, 10120, Thailand
Tel: +66 2034 0112
aloh@deloitte.com
www.deloitte.com/th



Tuan Bui
Deloitte Vietnam

15th Floor, Vinaconex Tower, 34 Lang
Ha Street, Hanoi, Dong Da District,
Vietnam
Tel: +84 24 710 50022
tbui@deloitte.com
www.deloitte.com/vn



Bob Fletcher
Deloitte Vietnam

18th Floor, Times Square Building 57-
69F Dong Khoi Street, Ho Chi Minh
City, District 1, Vietnam
Tel: +84 28 710 14398
fletcherbob@deloitte.com
www.deloitte.com/vn



Tom McClelland
Deloitte Vietnam

18th Floor, Times Square Building 57-
69F Dong Khoi Street, District 1, Ho
Chi Minh City, Vietnam
Tel: +84 9 1392 9301
tmcclelland@deloitte.com
www.deloitte.com/vn

AUSTRALIA

Adrian Abbott

PricewaterhouseCoopers Australia

Jonathan Ackerman

Ackerman Consulting

John Avery

Greenwoods & Herbert Smith Freehills

Jinny Chaimungkalanont

Herbert Smith Freehills

Gary Chiert

KPMG Australia

Graeme Cotterill

Ernst & Young Australia

Matthew Cridland

K&L Gates

Gary Funston

Deloitte Australia

See page 26

Jon Graham

Indirect Tax Solutions

Rhys Guild

MinterEllison

Andrew Howe

Greenwoods & Herbert Smith Freehills

Peter Konidaris

PricewaterhouseCoopers Australia

Jonathon Leek

Deloitte Australia

See page 26

Amrit MacIntyre

Baker McKenzie

Kevin O'Rourke

O'Rourke Consulting

Amelia O'Rourke

O'Rourke Consulting

Jonathan Paul

Deloitte Australia

See page 26

Barbara Phair

Ashurst Australia

Andrew Sommer

Clayton Utz

Australia

André Spnovic

Deloitte Australia

See page 26

Mark Tafft

Ernst & Young Australia

Ross Thorpe

PricewaterhouseCoopers Australia

Michelle Tremain

PricewaterhouseCoopers Australia

John Walker

Baker McKenzie

Justin Ward

Deloitte Australia

See page 26

David Ware

Deloitte Australia

See page 26

Geoffrey Mann

Ashurst

Barbara Phair

Ashurst

CHINA

Jon Eichelberger

Baker McKenzie

Liqun Gao

Deloitte

See page 26

Brendan Kelly

Baker McKenzie

Kenneth Leung

EY

Jean Li

EY

Shirley Shen

KPMG

Candy Tang Ye

Deloitte

See page 26

Eddie Wang

Hendersen Taxand

Lachlan Wolfers

KPMG

Alan Wu

PwC

Janet Zhang

Deloitte

See page 26

Dolly Zhang (Xiaojie)

Deloitte

See page 27

Yi Zhou

Deloitte

See page 26

HONG KONG SAR

Sarah Chin

Deloitte

See page 27

William Marshall

Tiang & Partners

INDIA

Sudipta Bhattacharjee

Languages: English, Hindi, Bengali

Bar admissions: Bar Council of Delhi

Biography

Sudipta is a lawyer with more than 15 years of experience, specializing in indirect tax advisory (including GST, Customs, international trade laws, pre-GST indirect taxes as well as State Excise laws affecting alcoholic beverages industry), tax controversy management & contract documentation. Sudipta has been recognized as a leading Indirect tax and International trade law expert by various reputed directories like RSG, Legal500, IBLJ, ITR etc. Sudipta is a thought-leader in his domain and regularly publishes articles and speaks in various prestigious conferences. He has authored a book titled “GST: Works contracts and other EPC/construction contracts” (by Taxmann Publications) which has received rave reviews and is already on its 6th edition.



Partner, Tax Controversy
Management and Contract
Documentation

Advaita Legal

New Delhi
+91 11 3323 2752



ADVAITA LEGAL
ATTORNEYS AND
ADVOCATES

Association memberships

Progress Harmony and Development Chamber of Commerce (PHDCC)

Associated Chamber of Commerce (ASSOCHAM)

Academic qualifications:

BA.LLB (Hons.)

Recent matter highlights

- An Advaita team led by Sudipta obtained relief in the form of a favorable interim order from Delhi High Court in a Rs 60,000 crore (around US\$8.8 Billion) matter for 13 banks in a service tax/GST issue affecting the whole banking sector
- Sudipta spearheaded the Advaita team in challenging (across 5 different High Courts in India) constitutional validity of levy of Indian GST on ocean freight services rendered by a foreign entity to another foreign entity located outside India in cases where the goods enter India. The first success has been received vide the landmark order from Gujarat High Court on 23.1.2020 holding levy of GST on ocean freight services as unconstitutional.
- In a landmark deal in the E-Commerce space in India, Uber sold off its Eats business in India to Zomato in January 2020. Sudipta, as a specialist in Indirect tax/ GST, provided day-to-day handholding and strategic inputs from a GST perspective to facilitate Uber's decision-making process vis-à-vis the structure devised for this transaction.
- Sudipta spearheaded strategic state excise law advisory to a leading MNC alcoholic beverages company by formulating necessary guidelines for the client to carry out its brand extension activities in various States in India

India

V Lakshmikumaran

Languages: Hindi, English, Tamil

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.

Practice areas

- IP Management
- Dispute Resolution
- Litigation
- Tax Consulting
- GST

Sector specialisations

- Automotive
- Banking
- Food and Beverage
- Oil and Gas
- Tech and Telecoms

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.

Association memberships

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

Academic qualifications

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



Managing Partner
Lakshmikumaran & Sridharan

New Delhi
+91 9810073131
lakshmi.kumaran@
lakshmisri.com
www.lakshmisri.com



**Lakshmikumaran
& Sridharan**
attorneys

India

L Badri Narayanan

Languages: English, Hindi, Tamil

Bar admissions: Admitted to practice in India and New York

Biography

He represents clients on various tax, commercial, IP & regulatory matters. For over 10 years, he has been advising clients across a broad range of contentious situations (in both representative and advisory capacity), from internal or regulatory investigations through to formal court or arbitral proceedings. He has experience in GST laws and has been involved in counselling companies on key issues concerning supply chain. He practiced IP Law in US, before joining L&S.

Practice areas

- IP Management
- Restructuring
- Corporate
- Competition/Anti-trust Cases
- GST
- Customs

Sector specialisations

- Banking
- Real Estate
- Technology and Telecommunications
- Logistics
- Manufacturing

Recent matter highlights

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

Association memberships

- International Bar Association
- The Chamber of Tax Consultants

Academic qualifications

B.Sc. Hons. (Physics); LL.B. (London); and LL.M. (Cornell University, USA)



Executive Partner

Lakshmikumaran & Sridharan

New Delhi
+91 9920457336
badri.n@lakshmisri.com
www.lakshmisri.com



Lakshmikumaran
& Sridharan
attorneys

India

Rohan Shah

Mr. Shah has been practicing in the area of Indirect Taxes for the past 33 Years. Mr. Shah has been extensively involved in advising various Industries in relation to Tax Advisory and Structuring Issues related to GST, Customs Laws, Service Tax, Excise and VAT. Mr. Shah regularly advises on diverse Indirect Tax Issues – the Oil and Gas Industry, the Pharmaceutical Industry, the Gem and Jewellery Industry, the Real Estate Industry, the Retail Industry, the Ecommerce Industry, the Automotive Industry, the Alcohol & Beverage Industry, the Insurance Industry, the Banking Industry and the Projects & Infrastructure Industry.

Mr. Shah has been appointed by the Government of India on various committees. Mr. Shah has been appointed by the Ministry of Finance, India as a member of various expert committees, in relation to the imposition of Indirect Taxes on the Gem and Jewellery Industry and the Textile Industry. Mr. Shah was awarded as the Tax Lawyer of the year for 2019 by Legal Era.

Mr. Shah has been rated as one of India’s Leading Tax Lawyers consistently over last 2 decades by World Tax, Benchmark Litigation Asia Pacific, Chambers & Partners Asia Pacific, The Legal500 Asia Pacific, International Tax Review, Who’s Who Legal, and Tax Directors Handbook. Mr. Shah has been appointed by the Ministry of Commerce and Industry in India as India’s Representative and Governor on the board of Economic Research Institute for ASEAN and East Asia (“ERIA”).



Sole practitioner

Chambers of Rohan Shah

Mumbai

+91 0 22 2287 0101

rohan@shahchambers.in



INDIA

Arvind Baheti

Khaitan & Co

Sudipta Bhattacharjee

Advaita Legal

See page 33

Udayan Choksi

VoxLaw

Santosh Dalvi

KPMG

Prashant Deshpande

India Law Alliance

Rajeev Dimri

KPMG

Sujit Ghosh

Chambers of Sujit Ghosh

Atul Gupta

Deloitte Haskins & Sells

See page 27

Pratik Jain

PwC

Rohit Jain

Economic Laws Practice

Mahesh Jaising

Deloitte Haskins & Sells

See page 27

Anoop Kalavath

Deloitte Haskins & Sells

See page 27

V Lakshmikumaran

Lakshmikumaran & Sridharan

See page 34

S Madhavan

Sole practitioner

Amit Maheshwari

AKM Global

Ranjeet Mahtani

Dhruva Advisors

M S Mani

Deloitte Haskins & Sells

See page 27

N Mathivanan

Lakshmikumaran & Sridharan

Ajay Mehra

KPMG

India

Tejal Mehta

CNK & Associates

Sachin Menon

KPMG

Vivek Mishra

PwC

Ramaratnam Muralidharan

Deloitte Haskins & Sells

See page 27

L Badri Narayanan

Lakshmikumaran & Sridharan

See page 35

Satya Poddar

EY

Ravishankar Raghavan

Majmudar & Partners

Raghavan Ramabadran

Lakshmikumaran & Sridharan

Abhishek Rastogi

Khaitan & Co

Saloni Roy

Deloitte Haskins & Sells

See page 27

Bipin Sapra

EY

Harsh Shah

Economic Laws Practice

Nishant Shah

Economic Laws Practice

Rohan Shah

Chambers of Rohan Shah

See page 36

Harishanker Subramaniam

EY

S Thirumalai

Sole practitioner

Heetesh Veera

EY

Kumar Visalaksh

Economic Laws Practice

T Viswanathan

Lakshmikumaran & Sridharan

INDONESIA

Ahdianto

Languages: Bahasa Indonesian, English

Biography

Ahdianto is a tax partner with more than 21 years' experience in tax, customs and business consulting. He is a licensed tax court attorney, a licensed customs court attorney and holds Indonesian Customs Expert Certification and Indonesian Tax Brevet Certification (Level C- the highest level). 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 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.

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



Tax partner
GNV Consulting Services

Jakarta
+62 (21) 2988 0681
ahdianto@gnv.id
www.gnv.id

GNVConsulting

Jeklira Tampubolon

Languages: Bahasa, English

Biography

Jeklira Tampubolon is one of Indonesian leading indirect tax advisors. She has 22 years experiences as a tax consultant and spent 15 years in big four tax firm. Over half of she's carrier handling indirect taxes including VAT, Customs and Global Trade.

She is a licensed tax court attorney for over 10 years and has extensive experience handing indirect tax disputes resolutions which involves representing clients at the Tax Court and assisting lawyer handling judicial review at the Supreme Court.

She is lead indirect tax team in GNV Consulting Services which has been involved in various types of indirect tax/customs and global trade assignments, such as; disputes resolutions, audit, due diligence and restructuring, diagnostic review, tax planning, etc.



Partner
GNV Consulting Services

Jakarta
+62 811 846 455
jeklira.tampubolon@gnv.id
www.gnv.id

GNVConsulting

Sector specialisations

Mining, Telecommunication, Manufacturing, Automotive, Plantation, Trading, etc.

Professional certification and memberships

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

Academic qualifications

- Bachelor of Information Technology

Indonesia

Ahdianto

GNV Consulting Services

See page 39

Bambang Budiman

KPMG

Ratna Febrina

SF Consulting

Ponti Partogi

Hadiputranto Hadinoto & Partners

Danny Septriadi

DDTC

Sri Wahyuni Sujono

SF Consulting

Jeklira Tampubolon

GNV Consulting Services

See page 40

Turmanto Turmanto

Deloitte

See page 27

JAPAN

Atsushi Fujieda

Nagashima Ohno & Tsunematsu

Yushi Hegawa

Nagashima Ohno & Tsunematsu

Eiki Kawakami

Kojima Law Offices

Michito Kitamura

PwC Japan Group

Shinichi Kobayashi

Baker McKenzie

Shigeki Minami

Nagashima Ohno & Tsunematsu

Eiichiro Nakatani

Anderson Mori & Tomotsune

Kuniaki Nomura

Nomura & Partners

Yoichi Ohira

Ernst & Young Tax Co

Takashi Saida

Nagashima Ohno & Tsunematsu

Japan

Kazuhiro Takei

Nishimura & Asahi

Shigekazu Torikai

Torikai Law Office

Ryutaro Uchiyama

Tokyo Kyodo Accounting Office

Masaharu Umetsuji

KPMG Japan

Edwin Whatley

Baker McKenzie

MALAYSIA

Yvonne Beh

Wong & Partners

Senthuran Elalingam

Deloitte

See page 27

Fan Kah Seong

PKF Malaysia

Goh Ka Im

Shearn Delamore & Co

Koh Siok Kiat

EY

Raja Kumaran

PwC

Ng Sue Lynn

KPMG

Anand Raj

Shearn Delamore & Co

Chandran Ramasamy

Deloitte

See page 28

Veerinderjeet Singh

Axcelasia Taxand

Tan Eng Yew

Deloitte

See page 28

Tan Kwong Jin

PwC

Adeline Wong

Wong & Partners

Malaysia

Wong Poh Geng

Deloitte

See page 28

Bernard Yap

EY

Irene Yong

Shearn Delamore & Co

NEW ZEALAND

Allan Bullot

Deloitte

See page 28

Jeanne du Buisson

Deloitte

See page 28

Pieter Holl

VCFO Group

Peter Scott

KPMG

Paul Smith

EY

Willy Sussman

Bell Gully

Eugen Trombitas

PwC

Mark Anthony Tamayo

Languages: English, Filipino

Biography

Mark is a CPA-Lawyer and a partner of Mata-Perez, Tamayo & Francisco (MTF) Attorneys-at-law, a member firm of International Tax Specialist Group (ITSG). He brings over 30 years of experience advising various local and multinational clients on contentious matters relating to tax, corporate, global trade and customs.

Previously, Mark served as a tax partner at SyCip Gorres Velayo (SGV) & Co., a member firm of Ernst & Young Global, and led the firm's indirect tax practice. He handled the firm's major tax and customs engagements.

He extensively participated in the drafting of Republic Act No. 10863 (Customs Modernization and Tariff Act) as well as its various implementing regulations.

Mark was named the "Asia Tax Practice Leader of the Year" awarded by the International Tax Review at the 2016 Asia Tax Awards held in Singapore.

Practice areas

Tax (domestic, local and international), Customs and Trade, Corporate reorganization and restructuring, Investment and Incentives, Litigation

Recent matter highlights

- Provided a highly specialized tax advisory involving a billion-dollar project on Service Contract 56 for the exploration of petroleum in the Sulu Sea Region which includes advice on tax situs and cross border issues, taking into consideration the hierarchy of laws.
- Provided an extensive VAT and Customs duty advice to the world's leading Nutrition, Health and Wellness Company on its planned redesigning of its procurement organization to move from a partially "decentralized" model to a centralized model where all strategic sourcing activities, category management activities and supplier relationship management will be performed above market by co-located teams.
- Handled an extensive review of the Project Financial Model of a Project Company as part of the overall conduct of a comprehensive tax and accounting analysis.
- Secured the 1st computed value ruling in the Philippines for a multinational healthcare company.

Sector specialisations

Manufacturing, Automotive, Pharmaceutical, Health Care, Mining, Telecommunications and Media, Semiconductor, Consumer Goods & Services, Oil and Gas, Power & Energy, Tobacco



Partner
Mata-Perez Tamayo & Francisco

Metro Manila
+63 2 831297
mark.tamayo@mtfcounsel.com
www.mtfcounsel.com



Philippines

Terence Conrad Bello

Baniqued Layug & Bello

Ronald Bernas

Quisumbing Torres

Ramil Bugayong

Puyat Jacinto & Santos

Fulvio Dawilan

Du-Baladad & Associates

Dennis Dimagiba

Quisumbing Torres

Benedicta Du-Baladad

Du-Baladad & Associates

Fidela Isip-Reyes

SyCip Gorres Velayo & Co

Fredieric Landicho

Deloitte

See page 28

Richard Lapres

Deloitte

See page 28

Herminigildo Murakami

KPMG

Mary Karen Quizon-Sakkam

KPMG

Mark Anthony Tamayo

Mata-Perez Tamayo & Francisco

See page 44

Roberto Tan

DivinaLaw

SINGAPORE

Ken Chia

Baker McKenzie Wong & Leow

Gan Hwee Leng

KPMG

Danny Koh

Deloitte

See page 28

Koh Soo How

Koh SH & Associates

Lam Kok Shang

KPMG

Singapore

Edmund Leow

Dentons Rodyk & Davidson

Eugene Lim

Taxise Asia

Lim Pek Bur

Allen & Gledhill

Richard Mackender

Deloitte

See page 28

Adrienne McStocker

VAT Compliance Strategy

Allen Tan

Baker McKenzie Wong & Leow

Yeo Kai Eng

EY

Meng Yew Wong

Deloitte

See page 28

Eu Chin Sien

BDO Singapore

SOUTH KOREA

Hong Seok Han

Deloitte Anjin

See page 29

In Young Jung

Deloitte Anjin

See page 29

SRI LANKA

Naomal Goonewardena

Nithya Partners

Suresh Perera

KPMG

TAIWAN

Ming Chang

Deloitte

See page 29

Dennis Lee

Baker McKenzie

THAILAND

Anthony Visate Loh

Deloitte

See page 29

Panya Sittisakonsin

Baker McKenzie

VIETNAM

Tuan Bui

Deloitte

See page 29

Bob Fletcher

Deloitte

See page 29

Nhan Huynh

KPMG

Tom McClelland

Deloitte

See page 29

Thanh Vinh Nguyen

Baker McKenzie

Nguyen Ngoc Thai

KPMG

Anh Tuan Thach

EY

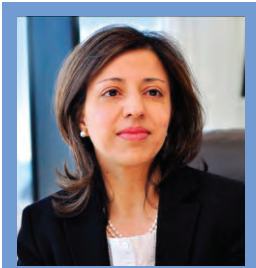


Europe, Middle East & Africa

INTERVIEW

EUROPE, MIDDLE EAST & AFRICA

Regional interview



Anbreen Khan
Partner, Indirect Tax, Deloitte
Middle East

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

Anbreen: The most significant change has been the focus on digitalization for both tax authorities and taxpayers. In particular, the past three months have defined the past 12 months in that the *force majeure* COVID-19 circumstances mean that the approach to post-COVID-19 planning will have a renewed focus on digitalization and “new approaches” to technological advancement for taxation.



Liesbet Nevelsteen
Partner, Indirect Tax, Deloitte
Belgium

Liesbet: It is difficult to name one change; rather, we have faced a “trend” whereby more and more regulatory initiatives have required the introduction of indirect tax controls in the actual business process. In this framework, we can consider, for example, the “EU Quick Fixes” that require the validation of customer Value Added Tax (VAT) numbers at the moment of supply, or Poland’s “White List” rule that requires bank account numbers of customers to be checked upon payment.

While real time reporting, Standard Audit File for Tax (SAF-T), and similar types of requirements are being implemented, getting one’s data right in the first time was already an important point of attention for businesses. The above-described requirements put an additional layer of control within businesses.

In other words, performing checks only for VAT compliance purposes will no longer suffice.

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

Anbreen: I think as tax advisers, we must necessarily be more strategic and long-term in our thinking, and also embrace new

Interview

skillssets via automation/technology, alliances, and teaming across geographies. We also need to be mindful of the flip side technology issues, such as cyber risk and data protection.

Liesbet: Companies will need to look at the full VAT lifecycle to achieve compliance. VAT is a transactional tax that is heavily impacted by the decisions/quality controls of different stakeholders within a business (procurement, accounts payable/receivable, master data teams, supply chain, etc.). Therefore, having a clear “tax control framework” – a business-fit indirect tax operating model fully supported by the required level of automation – will be important for businesses.

Addressing the above challenges is no longer an option; rather, it’s a requirement induced by regulatory changes. In this context, we see multinationals addressing these challenges by redesigning and transforming their VAT operations, offering possibilities for Deloitte to assist with not only the “Imagine” and “Deliver” phases, but also the “Run” phase of these new models. We expect businesses and service providers to become strategic partners in the delivery of indirect tax.

What impact do you see the COVID-19 pandemic having on your work directly and on the wider tax environment, in both the short and long term?

Anbreen: As already mentioned, I think that COVID-19 will require a sharper focus on an outlook which is more about “digital taxation”. Importantly we will also need to envision and plan for extreme scenarios and enhance our capabilities to develop solutions which build in flexibility and alternatives or options for what might not be foreseen. I also consider that vulnerability, and perhaps different working patterns, will impact our work. For example, less travel, and different ways or styles of working.

Liesbet: Cash has always been king. In these times especially, businesses seek to confirm that indirect tax cash and cash flow are controlled. This means not only a focus on the implementation of indirect tax cash/cash flow areas of improvement (e.g., VAT payment extension, focus on unlocked VAT), but also a better and increased reporting/management of indirect tax cash/cash flow going forward.

Both have been an important point of attention to our clients, giving us the opportunity to assist with customer fit services (e.g., building required reporting, asking for VAT payment/filing deadline extensions, refund procedures, etc.).

In addition, the increased need to control costs and address talent challenges (e.g., reduced workforce, working from home, etc.) due to the COVID-19 pandemic have also made companies (re)consider their current operating model for indirect tax with an eye on outsourcing and operating opportunities.

Given the likely long-term implications of COVID-19 on things like remote working and digital retail, how do you see tax technology developing to accommodate this new reality and where do you think the next area of focus might be?

Anbreen: My strong view is that tax technology is central to accommodating this “new reality”. As human beings, we are highly adaptable and COVID-19 has shown that we can adapt.

Interview

However, what is crucial is to have robust technology platforms and training ourselves on new digital platforms including disruptive technologies (e.g., artificial intelligence; robotics). I think the next area of focus will be about building more resilience within businesses, combined with technology.

Liesbet: I understand that people's experience in their day-to-day life with technology also influences the way they look at technology requirements from a business point of view. While people are working from home, where their professional and personal time co-exist, I expect that criteria such as speed, user friendliness, and customized insights have become crucial to them. This is what people experience with personalised news feeds, for example.

Assuring that a customer's talent will have this experience with Deloitte and the use of technology will become crucial. For example, SAP, with S4Hana, has an important focus on both speed and user experience.

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

Anbreen: Working in the Middle East and across the Gulf Corporation Countries (GCC), taxation is developing and fast evolving – for example, we recently saw Saudi Arabia increase the VAT rate from 5 percent to 15 percent. Therefore, the introduction of taxes in GCC countries which are yet to fully implement tax, as well as implementing the expansion of taxes within GCC countries, and developments in electronic transactions are likely to trigger the main legislative changes.

Liesbet: Although COVID-19 did put some of the developments on hold, authorities are expected to increase the implementation of on-demand SAF-T requirements (e.g., Romania already announced its intention to do so).

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

Anbreen: The outcomes of taxation are positive, especially for the GCC/Middle East region, allowing more diversification, and funding for public, developmental and welfare programmes. These changes will also mean that the economic outlook can be more stabilised.

Liesbet: SAF-T will, without a doubt, increase the need of having the right data the first time. On-demand SAF-T not only covers VAT-related data, but also data such as general ledgers, warehouse, payments, etc. The requirement to look at data holistically across all taxes becomes essential in this context.

The more authorities implement these types of SAF-T requirements, the more businesses will need to focus on cross-tax data models. If companies are moving towards a new ERP system such as S4Hana, this requirement will be high on the business' agenda. Getting the data right and controlled is the highest priority. The technology required to support the transmission of data to local tax authorities is also important, but easier to address in practice.

Interview

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

Anbreen: In my view, change is an inevitable part of life – whether viewed from a personal, career, commercial or economic perspective. It is the way one deals and adapts to change that may or may not make the effect or result a positive one. My viewpoint is that change should always be looked at positively and this brings about optimism and the confidence to grow and invest in better opportunities and new markets.

Liesbet: Yes. Over the past few years, these types of changes have opened a “new” market for indirect tax advisers. Together with our clients, we translate the indirect tax treatment of their operations into data/process/technology needs for indirect tax. This has forced us to think in a practical, business-minded way that combines our indirect tax expertise with our technology and process capabilities. These types of business opportunities will only grow in the coming years, allowing us to assist our clients with finding the right operating models tailored to their needs.

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?

Anbreen: I think that governments should consider providing more flexibility in the process of writing and bringing in new laws and amending existing laws. I say this because the emergency tax measures that had to be brought in during the COVID-19 outbreak showed that “quick fixes” are necessary to aid society and the economy in times of emergency. It would be good to see this at the GCC level.

Liesbet: As explained above, authorities are focusing on data and require controls to be implemented into business processes. That said, they should keep the business reality in mind – depending on the size of the operations, old ERP systems may need to be replaced, and companies have to address cost constraints and sometime face the challenge of having all the correct steps addressed for VAT purposes.

Indeed, one can appreciate the evolution of the analytical capabilities of tax authorities that can now reveal potential errors more easily. However, this should not lead to a situation of automatically imposing high penalties or interest. Business and indirect tax departments are often working with the right intentions and plans, but because of a one-time process/technology failure, incorrect reporting of indirect taxes may occur. In their legislative frameworks and audit behaviours, tax authorities should find a balance between “punishing” and “correcting.” An open dialogue, and more programs such as the so-called “Certified Taxable Person,” may help facilitate this.

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

Anbreen: Frankly, I am not certain. However, I know it is something on the radar of governments across the globe and so it will be interesting to track.

Liesbet: I hope so. Otherwise, the cost of compliance (and as a result, the cost of doing business) may increase substantially.

Interview

What have been the biggest developments in tax technology and where do you think the next area of focus might be?

Anbreen: I think that alternative technology platforms for taxation – for example, mobile, apps, and other digitized products such as smart watches and smart notepads, etc. – are significant, allowing a full range of options for tax authorities and taxpayers to be able to collect and pay taxes in more flexible ways.

Liesbet: “New” technologies (although no longer that new) such as blockchain, the Internet of Things (IoT), etc., offer a huge opportunity in the field of indirect tax. Think of the proof of transport, whereby the movement of goods is on a blockchain. Think of the initiation of an order/self-bill with required VAT treatments if, via the IoT, it shows inventory is too low. As indirect tax practitioners, we need to remain very close to businesses in order to understand their plans in these domains and to leverage the benefits for indirect tax.

This document has been prepared solely for the purpose of publishing in the 2021 Indirect Tax Leaders guide and may not be used for any other purpose. This document and its contents may not be reproduced, redistributed or passed on, directly or indirectly, to any other person in whole or in part without Deloitte’s prior written consent.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our global network of member firms and related entities in more than 150 countries and territories (collectively, the “Deloitte organization”) serves four out of five Fortune Global 500® companies. Learn how Deloitte’s approximately 312,000 people make an impact that matters at www.deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2020. For information, contact Deloitte Global.



Christian Buegler
Deloitte Austria

Renngasse 1/Freyung, Wien, A-1010,
Austria
Tel: +43 1537004940
cbuegler@deloitte.at
www.deloitte.com



Gerhard Gratzl
Deloitte Austria

Renngasse 1/Freyung, Wien, A-1010,
Austria
Tel: +43 1537006800
ggratzl@deloitte.at
www.deloitte.com



Christophe De Waele
Deloitte Belgium

Gateway building - Luchthaven
Nationaal 1 J, 1930 Zaventem,
Belgium
Tel: +32 6006562
cdewaele@deloitte.com
www.deloitte.com



Olivier Hody
Deloitte Belgium

Gateway Building Luchthaven
Nationaal 1 J, Zaventem, 1930,
Belgium
Tel: +32 2 600 66 49
ohody@deloitte.com
www.deloitte.com



Liesbet Nevelsteen
Deloitte Belgium

Gateway Building Luchthaven
Nationaal 1 J, Zaventem, 1930,
Belgium
Tel: +32 2 600 66 53
lnevelsteen@deloitte.com
www.deloitte.com



Fernand Rutten
Deloitte Belgium

Gateway Building Luchthaven Brussel
Nationaal 1 J, Zaventem, 1930,
Belgium
Tel: +32 2 600 66 06
frutten@deloitte.com
www.deloitte.com



Danny Stas
Laga

Gateway Building Luchthaven
Nationaal 1 J, Zaventem, 1930,
Belgium
Tel: +32 2 800 70 11
dstas@deloitte.com
www.deloitte.com



Johan Van der Paal
Deloitte Belgium

Gateway Building Luchthaven
Nationaal 1 J, Zaventem, 1930,
Belgium
Tel: +32 2 600 66 39
jvanderpaal@deloitte.com
www.deloitte.com



Pieter Van Hoecke
Deloitte Belgium

Lange Lozanastraat 270, Antwerpen,
2018, Belgium
Tel: +32 3 800 86 74
pivanhoecke@deloitte.com
www.deloitte.com



Thomas Svane Jensen
Deloitte Denmark

Weidekampsgade 6 Postboks 1600,
København C, 0900, Denmark
Tel: +45 25 17 18 55
tsjensen@deloitte.dk
www.deloitte.com



**Lars Loftager
Jørgensen**
Deloitte Denmark

Weidekampsgade 6 Postboks 1600,
København C, 0900, Denmark
Tel: +45 23 42 27 44
ljoergensen@deloitte.dk
www.deloitte.com



Cliff Kristoffersen
Deloitte Denmark

Weidekampsgade 6 Postboks 1600,
København C, 0900, Denmark
Tel: +45 41 31 71 41
ckristoffersen@deloitte.dk
www.deloitte.com



Johanna Oksa
Deloitte Finland

Porkkalankatu 24 P.O. Box 122,
Helsinki, 00181, Finland
Tel: +358 207555329
johanna.oksa@deloitte.fi
www.deloitte.com



William Stemmer
Deloitte | Taj

Tour Majunga - 6, place de la
Pyramide 92908 Paris La Défense
Cedex, France
Tel: +33 1 40 88 22 50
wstemmer@taj.fr
www.taj.fr



Stephanie Alzuhn
Deloitte Germany

Kurfürstendamm 23, Neues Kranzler
Eck, 10719 Berlin, Germany
Tel: +49 (0)30 25468122
salzuhn@deloitte.de
www.deloitte.com



Johan De Spiegeleer
Deloitte Germany

Franklinstrasse 50, Frankfurt, 60486,
Germany
Tel: +49 69 756956204
jdespiegeleer@deloitte.de
www.deloitte.com



Eduard Forster
Deloitte Germany

Rosenheimer Platz 4, Muenchen,
81669, Germany
Tel: +49 89 290368514
eforster@deloitte.de
www.deloitte.com



Dr. Ulrich Grünwald
Deloitte Germany

Kurfürstendamm 23, Neues Kranzler
Eck, 10719 Berlin, Germany
Tel: +49 (0)30 25468258
ugruenwald@deloitte.de
www.deloitte.com



Thomas Knauer
Deloitte Germany

Loeffelstrasse 42, Stuttgart, 70597,
Germany
Tel: +49 711 165547201
tknauer@deloitte.de
www.deloitte.de



Bettina Mertgen
Deloitte Germany

Franklinstrasse 50, Frankfurt, 60486,
Germany
Tel: +49 69 756956321
bmertgen@deloitte.de
www.deloitte.com



Michael Schäfer
Deloitte Germany

Reichskanzler-Mueller-Strasse 25,
Mannheim, 68165, Germany
Tel: +49 621 15901869
micschaefer@deloitte.de
www.deloitte.com



Kyriaki Dafni
Deloitte Greece

3A Fragoklissias & Granikou Str
Maroussi, Athens, 151 25, Greece
Tel: +302106781293
kdafni@deloitte.gr
www.deloitte.com



Pascal Brennan
Deloitte Ireland

Earlsfort Terrace, Dublin 2, Dublin,
Ireland
Tel: +353 14172443
pabrennan@deloitte.ie
www.deloitte.com



Donal Kennedy
Deloitte Ireland

Earlsfort Terrace, Dublin 2, Dublin,
Ireland
Tel: +353 14172366
dokennedy@deloitte.ie
www.deloitte.com



Vincent McCullagh
Deloitte Ireland LLP

29 Earlsfort Terrace Dublin 2, D02
AY28, Ireland
Tel: +353 14172771
vmccullagh@deloitte.ie
www.deloitte.com.ie



John Stewart
Deloitte Ireland

29 Earlsfort Terrace Dublin 2, Dublin,
D02 AY28, Ireland
Tel: +353 14172479
johstewart@deloitte.ie
www.deloitte.com



Nisim Pahima
Deloitte Israel

1 Azrieli Center, P.O.B 16593, Tel-Aviv,
61164, Israel
Tel: +972 3 6085401
npahima@deloitte.co.il
www.deloitte.com



Alessandra Di Salvo
Deloitte Italy

Via XX Settembre, 1, Roma, RM
00187, Italy
Tel: +39 0648990983
adisalvo@sts.deloitte.it
www.deloitte.com



Antonio Piciocchi
Deloitte Italy

Via XX Settembre, 1, Roma, RM
00187, Italy
Tel: +39 0648990932
apiciocchi@sts.deloitte.it
www.deloitte.com



Barbara Rossi
Deloitte Italy

Via Tortona, 25, Milano, MI 20144,
Italy
Tel: +39 0283324951
brossi@sts.deloitte.it
www.deloitte.com



Chiara Tomassetti
Deloitte Italy

Via XX Settembre, 1, Roma, RM
00187, Italy
Tel: +39 0648990930
ctomassetti@sts.deloitte.it
www.deloitte.com



Christian Deglas
Deloitte Luxembourg

20-26 boulevard Kosckelscheuer, L-
1821 Luxembourg
Tel: +352 45145 2611
cdeglas@deloitte.lu
www.deloitte.com



Raphael Glohr
Deloitte Luxembourg

20 Boulevard de Kockelscheuer,
Luxembourg, L-1821, Luxembourg
Tel: +352 45145 2665
rglohr@deloitte.lu
www.deloitte.com



Chris Borg
Deloitte Malta

Deloitte Place, Mriehel Bypass,
Mriehel, BKR 3000, Malta
Tel: 35623432706
cborg@deloitte.com.mt
www.deloitte.com



Jan De Clercq
Deloitte Netherlands

Wilhelminakade 1, Rotterdam, 3072
AP, Netherlands
Tel: +31 882886953
jadeclercq@deloitte.nl
www.deloitte.com



Johan Hollebeek
Deloitte Netherlands

Gustav Mahlerlaan 2970, Amsterdam,
1081 LA, Netherlands
Tel: +31 882881992
jhollebeek@deloitte.nl
www.deloitte.com



Guido Lubbers
Deloitte Netherlands

Gustav Mahlerlaan 2970, Amsterdam,
1081 LA, Netherlands
Tel: 31882884038
gulubbers@deloitte.nl
www.deloitte.com



Elwin Makkus
Deloitte Netherlands

Gustav Mahlerlaan 2970, Amsterdam,
1081 LA, Netherlands
Tel: 31882886488
emakkus@deloitte.nl
www.deloitte.com



Michel Schrauwen
Deloitte Netherlands

Gustav Mahlerlaan 2970, Amsterdam,
1081 LA, Netherlands
Tel: 31882882008
mschrauwen@deloitte.nl
www.deloitte.com



Rogier Vanhorick
Deloitte Netherlands

Wilhelminakade 1, Rotterdam, 3072
AP, Netherlands
Tel: 3188288648
rvanhorick@deloitte.nl
www.deloitte.com



Lars Erik Norborg
Deloitte Norway

Dronning Eufemias gate 14, OSLO,
0103, Norway
Tel: +47992 16 760
lnorborg@deloitte.no
www.deloitte.com



Alexander With
Deloitte Norway

Dronning Eufemias gate 14, OSLO,
0103, Norway
Tel: +47 982 06 869
awith@deloitte.no
www.deloitte.com



Robert Tsang
Deloitte Middle East

Minaret Al Qurum Level 6, PO Box
258, Al Qurum, Ruwi, Muscat 112,
Oman
Tel: +968 2 2235 4318
robsang@deloitte.com
www.deloitte.com/middleeast



Michal Kłosiński
Deloitte Poland

Al. Jana Pawła II 22, Warsaw, 00-133,
Poland
Tel: +48 (22) 5110716
mklosinski@deloittece.com
www.deloitte.com



Joanna Stawowska
Deloitte Poland

Al. Jana Pawła II 22, Warsaw, 00-133,
Poland
Tel: +48 (22) 5110849
jstawowska@deloittece.com
www.deloitte.com



Afonso Arnaldo
Deloitte Portugal

Av. Eng. Duarte Pacheco, 7, Lisboa,
1070-100, Portugal
Tel: +351 210427528
afarnaldo@deloitte.pt
www.deloitte.com



**Eduardo Ferreira
Gomes**
Deloitte Portugal

Av. Eng. Duarte Pacheco, 7, Lisboa,
1070-100, Portugal
Tel: +351 210427573
edgomes@deloitte.pt
www.deloitte.pt



Joana Nunes dos Reis
Deloitte Portugal

Av. Eng. Duarte Pacheco, 7, Lisboa,
1070-100, Portugal
Tel: +351 210427556
joreis@deloitte.pt
www.deloitte.pt



**Vlad-Constantin
Boeriu**
Deloitte Romania

Calea Griviței 84-98, The Mark Tower,
12th Floor, Sector 1, Bucharest,
010735, Romania
Tel: +40 730 077 918
vboeriu@deloittece.com
www.deloitte.com



Oleg Berezin
Deloitte Russia

5 Lesnaya St., Bldg. B Business Center
White Square, Moscow, 125047,
Russian Federation
Tel: +7 4957870600
oberezin@deloitte.ru
www.deloitte.com



Peter Maxwell
Deloitte South Africa

DTT Place, No.2 Pencarrow Crescent,
Pencarrow Park La Lucia Ridge Office
Estate, Durban, ZA 4000, South
Africa
Tel: +27 315607067
pmaxwell@deloitte.co.za
www.deloitte.com



Severus Smuts
Deloitte South Africa

The Woodlands 20 Woodlands Drive
Woodmead, Johannesburg, ZA 2052,
South Africa
Tel: +27 118065334
ssmuts@deloitte.co.za
www.deloitte.com



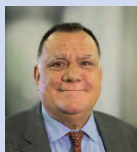
**Suzanne van der
Merwe**
Deloitte South Africa

The Woodlands 20 Woodlands Drive
Woodmead, Johannesburg, ZA 2052,
South Africa
Tel: +27 112096779
suzvandermerwe@deloitte.co.za
www.deloitte.com



Jacqui Wierzbowski
Deloitte South Africa

The Woodlands 20 Woodlands Drive
Woodmead, Johannesburg, ZA 2052,
South Africa
Tel: +27 118065310
jwierzbowski@deloitte.co.za
www.deloitte.com



José Manuel de Bunes
Deloitte Spain

Torre Picasso - Plaza Pablo Ruiz
Picasso 1, Madrid 28020, Spain
Tel: +34 915368037
jdebunes@deloitte.es
www.deloitte.com



**Isabel López
Bustamante**
Deloitte Spain

Torre Picasso - Plaza Pablo Ruiz
Picasso 1, Madrid 28020, Spain
Tel: +34 914432105
ilopezbustamante@deloitte.es
www.deloitte.com



Juan Ortin
Deloitte Spain

Torre Picasso - Plaza Pablo Ruiz
Picasso 1, Madrid 28020, Spain
Tel: +34 914432923
jortin@deloitte.es
www.deloitte.com



Pablo Renieblas
Deloitte Spain

Torre Picasso - Plaza Pablo Ruiz
Picasso 1, Madrid 28020, Spain
Tel: +34 918229700
prenieblas@deloitte.es
www.deloitte.com



Marcos Rio
Deloitte Spain

Torre Picasso - Plaza Pablo Ruiz
Picasso 1, Madrid 28020, Spain
Tel: +34 914381276
mrrio@deloitte.es
www.deloitte.com



**Jaime Rodriguez
Correa**
Deloitte Spain

Torre Picasso - Plaza Pablo Ruiz
Picasso 1, Madrid 28020, Spain
Tel: +34 914381788
jarodriguez@deloitte.es
www.deloitte.com



Constant Dimitriou
Deloitte Switzerland

Rue du Pre-de-la-Bichette 1, Geneva,
1202, Switzerland
Tel: +41 58 279 8077
cdimitriou@deloitte.ch
www.deloitte.com



Tim Reck
Deloitte Switzerland

General Guisan-Quai 38 8022 Zurich,
Switzerland, Zurich, 8022, Switzerland
Tel: +41 58 279 6424
treck@deloitte.ch
www.deloitte.com



Sonia Louzir
Deloitte Tunisia

Rue Lac d'Anney – Immeuble Solaris
Immeuble Solaris 1053 Les Berges du
Lac, Tunis, 1053, Tunisia
Tel: +216 71862430
slouzir@deloitte.tn
www.deloitte.com



Barış Demirel
Deloitte Turkey

Eski Büyükdere Caddesi Maslakno1
Plaza Maslak, Istanbul, 34398, Turkey
Tel: +90 212 366 62 72
bademirel@deloitte.com
www.deloitte.com



Erdal Dinçtürk
Deloitte Turkey

Eski Büyükdere Caddesi Maslakno1
Plaza Maslak, Istanbul, 34398, Turkey
Tel: +90 212 366 60 42
edincturk@deloitte.com
www.deloitte.com



Salim Varnalier
Deloitte Turkey

Eski Büyükdere Caddesi Maslakno1
Plaza Maslak, Istanbul, 34398, Turkey
Tel: +90 212 366 62 20
svarnalier@deloitte.com
www.deloitte.com



Anbreen Khan
Deloitte Middle East

DIFC, Al Fattan Currency House
Building 1, Level 5 DIFC, Dubai
282056, United Arab Emirates
Tel: 971 4 376 8888
ankhan@deloitte.com
www.deloitte.com



Michael Towler
Deloitte Middle East

EDIFC, Currency House Building 1,
Level 5 DIFC, Dubai 112865, United
Arab Emirates
Tel: +971 4 376 8888
mtowler@deloitte.com
www.deloitte.com



Daniel Barlow
Deloitte UK

Abbots House Abbey Street, Reading,
RG1 3BD, United Kingdom
Tel: +44 20 7007 6772
dabarlow@deloitte.co.uk
www.deloitte.com



Gary Campbell
Deloitte UK

2 New Street Square, London EC4A
3BZ., United Kingdom
Tel: +44 20 7303 2862
gdcampbell@deloitte.co.uk
www.deloitte.com



Jason Craig
Deloitte UK

2 New Street Square, London, EC4A
3BZ, United Kingdom
Tel: +44 20 7007 9264
jasoncraig@deloitte.co.uk
www.deloitte.com



Jane Curran
Deloitte UK

2 New Street Square, London, EC4A
3BZ, United Kingdom
Tel: +44 20 7007 0844
jcurran@deloitte.co.uk
www.deloitte.com



Kendra Hann
Deloitte UK

2 New Street Square, London, EC4A
3BZ, United Kingdom
Tel: +44 20 7007 3814
khann@deloitte.co.uk
www.deloitte.com



Barney Horn
Deloitte UK

Four Brindleyplace, Birmingham, B1
2HZ, United Kingdom
Tel: +44 121 695 5902
bhorn@deloitte.co.uk
www.deloitte.com



Richard Insole
Deloitte UK

Hill House 1 Little New Street, London,
EC4A 3TR, United Kingdom
Tel: +44 20 7303 0062
rinsole@deloitte.co.uk
www.deloitte.com



Anna McLaren
Deloitte UK

Abbots House Abbey Street, Reading,
RG1 3BD, United Kingdom
Tel: +44 118 322 2871
amclaren@deloitte.co.uk
www.deloitte.com



Ben Powell
Deloitte UK

Abbots House Abbey Street, Reading,
RG1 3BD, United Kingdom
Tel: +44 118 322 2815
bpowell@deloitte.co.uk
www.deloitte.com



Neil Reeve
Deloitte UK

2 New Street Square, London, EC4A
3BZ, United Kingdom
Tel: +44 20 7007 4185
nreeve@deloitte.co.uk
www.deloitte.com



Helen Thompson
Deloitte UK

Athene Place 66 Shoe Lane, London,
EC4A 3BQ, United Kingdom
Tel: +44 20 7007 3713
hethompson@deloitte.co.uk
www.deloitte.com



Amanda Tickel
Deloitte UK

16 High Holborn, London, WC1V 6BX,
United Kingdom
Tel: +44 20 7303 3812
ajtickel@deloitte.co.uk
www.deloitte.com



Richard Vitou
Deloitte UK

2 New Street Square, London, EC4A
3BZ, United Kingdom
Tel: +44 20 7007 0578
rvitou@deloitte.co.uk
www.deloitte.com



Peter White
Deloitte UK

1 City Square, Leeds, LS1 2AL, United
Kingdom
Tel: +44 7769 671893
pwhite@deloitte.co.uk
www.deloitte.com

AUSTRIA

Christian Buergler

Deloitte Tax

See page 54

Esther Freitag

KPMG Austria

Gerhard Gratzl

Deloitte Tax

See page 54

Hannes Gurtner

LeitnerLeitner

Johann Mlcoch

KPMG Austria

Thomas Pühringer

BMA Brandstätter

Ingrid Rattinger

Ernst & Young

AZERBAIJAN

Altay Mustafayev

Altay Mustafayev Law & Tax

BAHRAIN

Philippe Norré

KPMG

BELGIUM

Peter Ackerman

KPMG Central Services

Yves Bernaerts

TaxYB

Nicolas Bertrand

Loyens & Loeff

Thierry Blockerye

ThB Avocat

Thierry Charon

Loyens & Loeff

Christophe De Waele

Deloitte

See page 54

Guido De Wit

Linklaters

Belgium

Koen Dewilde

VAT Square

Bert Gevers

Loyens & Loeff

Jeroen Gobbin

KPMG Central Services

Olivier Hody

Deloitte

See page 54

Stéphanie Houx

Allen & Overy

Liesbet Nevelsteen

Deloitte

See page 54

Wim Panis

Stibbe

Chris Platteeuw

EY

Fernand Rutten

Deloitte

See page 54

Eric Schmitz

PwC

Danny Stas

Deloitte Legal

See page 54

Johan van der Paal

Deloitte

See page 54

Pieter van Hoecke

Deloitte

See page 54

Annick Van Hoorebeke

Baker McKenzie

Jan van Moorsel

EY

Geert Vandenplas

EY

Stijn Vastmans

Tiberghien

Wouter Vilette

PwC

Stéphane Wilmet

Arteo

BULGARIA

Plamen Grozdanov

Tax & Financial Solutions

Dobrinka Shishkova

AFA

Petar Varbanov

Sole practitioner

CROATIA

Helena Schmidt

Deloitte

CYPRUS

Marios Hadjihannas

HLB Cyprus

Christos Papamarkides

Deloitte

CZECH REPUBLIC

Jan Capek

EY

Michal Dušek

Allen & Overy

Josef Faic

HLB Proxy

Ditta Hlaváčková

HLB Proxy

Eliška Komínková

Baker McKenzie

Petr Toman

KPMG

Daniel Weinhold

Weinhold Legal

DENMARK

Thomas Frøbert

Bech-Bruun

Thomas Svane Jensen

Deloitte

See page 54

Anders Strandet Jepsen

PwC

Claus Bohn Jespersen

KPMG Acor Tax

Flemming Lind Johansen

KPMG Acor Tax

Lars Loftager Jørgensen

Deloitte

See page 55

Mette Christina Juul

Plesner

Line Kjær

DLA Piper

Tom Kári Kristjánsson

Plesner

Cliff Kristoffersen

Deloitte

See page 55

Søren Lehmann Nielsen

Plesner

Carsten Pals

Advokat Carsten Pals

Kim Pedersen

SIRIUS advokater

Peter Svendsen

EY

FINLAND

Piia Ahonen

Hannes Snellman

Mikko Alakare

Castrén & Snellman

Kirsti Auranen

EY

Harri Huikuri

BDO Helsinki

Finland

Henna Jovio

Borenius

Juha Laitinen

PwC

Johanna Oksa

Deloitte

See page 55

Petri Salomaa

Deloitte

FRANCE

Christophe Aldebert

CMS Francis Lefebvre Avocats

Elisabeth Ashworth

CMS Francis Lefebvre Avocats

Ariane Beetschen

CMS Francis Lefebvre Avocats

Gaëtan Berger-Picq

CMS Francis Lefebvre Avocats

Henri Bitar

CMS Francis Lefebvre Avocats

Delphine Bouchet

Colombus Avocat

Laurent Chetcuti

KPMG Avocats

Emmanuel Cotessat

Emmanuel Cotessat Société d'Avocats

Patrick Danis

CMS Francis Lefebvre Avocats

Aurélia de Viry

King & Spalding

Marie-Odile Duparc

CMS Francis Lefebvre Avocats

Frederic Ghidalia

Colombus Avocat

Antoine Glaize

Arsene Taxand

Anne Grousset

CMS Francis Lefebvre Avocats

France

Stéphane Henrion

PwC Société d'Avocats

Alain Recoules

Arsene Taxand

William Stemmer

Taj

See page 55

Philippe Tournès

CMS Francis Lefebvre Avocats

Thierry Vialaneix

Baker McKenzie

GERMANY

Jürgen Scholz

Languages: German, English

Biography

Jürgen Scholz, Certified Tax Advisor, Dipl.-Finw., M.B.L.-HSG (Univ. St. Gallen) is a member of the Executive Board of WTS in Germany, heads inter alia the German VAT group of WTS with a team of about 100 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



Member of the Executive Board,
Global Head of Indirect Tax

WTS Global

Düsseldorf
+49(0)21120050-677
juergen.scholz@wts.de
www.wts.de

Germany

Stephanie Alzuhn

Deloitte

See page 55

Monica Azcárate

PwC

Eveline Beer

Küffner Maunz Langer Zugmaier

Kristina Bexa

Clifford Chance

Stefan Böhler

KPMG

Michael Bohnhardt

Clifford Chance

Michael Connemann

WTS

Johan De Spiegeleer

Deloitte

See page 55

Gregor Dziejek

KPMG

Björn Enders

DLA Piper

Barbara Fleckenstein-Weiland

Flick Gocke Schaumburg

Eduard Forster

Deloitte

See page 55

Marco Fuß

ZfU Steuerberatungsgesellschaft

Ulrich Grünwald

Deloitte

See page 55

Claudia Hillek

KPMG

Eberhard Kalbfleisch

Luther

Thomas Knauer

Deloitte

See page 55

Thomas Küffner

Küffner Maunz Langer Zugmaier

Ronny Langer

Küffner Maunz Langer Zugmaier

Germany

Nicole Looks

Baker McKenzie

Bettina Mertgen

Deloitte

See page 55

Jochen Meyer-Burow

Baker McKenzie

Karen Möhlenkamp

WTS

Götz Neuhahn

PwC

Christian Salder

Küffner Maunz Langer Zugmaier

Guido Schäfer

VAT Consultancy Services

Michael Schäfer

Deloitte

See page 56

Peter Schalk

KPMG

Peter Schilling

EY

Jürgen Scholz

WTS

See page 69

Karsten Schuck

KPMG

Joachim Strehle

WTS

Georg von Wallis

Greenberg Traurig

Oliver Zugmaier

Küffner Maunz Langer Zugmaier

GREECE

Tassos Anastassiadis

Platis-Anastassiadis & Associates Law Partnership

Kyriaki Dafni

Deloitte

See page 56

Alex Karopoulos

Zepos & Yannopoulos

HUNGARY

Balázs Békés

BékésPartners

Tímea Bodrogi-Szabó

Hegymegi-Barakonyi és Társa Ügyvédi Iroda

Ádám Fischer

Jalsovsky Law Firm

Tamás Gyányi

WTS Klient

Eszter Kálmán

CMS Cameron McKenna Nabarro Olswang

Gergely Riszter

Hegymegi-Barakonyi és Társa Ügyvédi Iroda

Levente Torma

DLA Piper Posztl Nemescsói Györfi Tóth & Partners Law Firm

IRELAND

Pascal Brennan

Deloitte

See page 56

Matthew Broadstock

Matheson

Brian Butler

A&L Goodbody

Neil Byrne

EY

Niall Campbell

KPMG

Breen Cassidy

EY

Donal Kennedy

Deloitte

See page 56

Greg Lockhart

Matheson

Sonya Manzor

William Fry

Vincent McCullagh

Deloitte

See page 56

Dermot O'Brien

Dermot O'Brien & Associates

Ireland

Renata Slobodova

PwC

John Stewart

Deloitte

See page 56

ISRAEL

Ehud Kronfeld

Eitan Mehulal Sadot

Meir Linzen

Herzog Fox & Neeman

Nisim Pahima

Deloitte

See page 56

Anat Shavit

Fischer Behar Chen Well Orion & Co

Iris Weinberger

Herzog Fox & Neeman

Michal Zilberstein

D Potchebutzky Law Offices

Andrea Parolini

Languages: Italian, English

Biography

Andrea Parolini is a partner of Maisto e Associati that he joined 1998, after having worked with another Italian tax firm. He has developed considerable expertise in VAT, EC Law and taxation of entertainers.

He is a member of the VAT expert group, which has the task to advise the European Commission on the preparation of legislative acts and other policy initiatives in the field of VAT.

He is author of many publications on tax matters and is frequent speaker at congresses.

He has been lecturer (professore a contratto) of tax law at the Catholic University of Piacenza from 2006 to 2019 and he acted as Legal and Economic Advisor to the Italian Prime Minister on VAT matters (2014-2016).



Partner
Maisto e Associati

Milan
Tel: +39 02 776931
a.parolini@maisto.it
www.maisto.it

MAISTO E ASSOCIATI

Recent matter highlights

He has been advising several leading domestic and international companies operating in a variety of industries including energy, financial services, insurance, telecom, fashion, shipping and transportation, in relation to VAT, customs, excise duties and supply chain matters.

Practice areas

VAT, Customs, Excise Duties, Supply Chain

Sector specializations

Energy, Financial Services, Insurance, Shipping, Telecom, Transport, Fashion

Association memberships

Association of Chartered Accountants (1994)
International Fiscal Association (1998)
VAT Club (1998)

Academic qualifications

In 1999, he obtained an LL.M. Degree with honors in International Tax Law at the University of Leiden, The Netherlands

Italy

Francesco Bonichi

EY

Fabio Chiarenza

Gianni Origoni Grippo Cappelli & Partners

Nicola Crispino

Rödl & Partner International

Alessandra Di Salvo

Studio Tributario e Societario

See page 56

Alfredo Fossati

LED Taxand

Marco Frulio

Gianni Origoni Grippo Cappelli & Partners

Claudio Giordano

Nunziante Magrone Studio Legale Associato

Eugenio Graziani

Studio Associato – Consulenza legale & tributaria (KPMG)

Luca Lavazza

PwC TLS Avvocati & Commercialisti

Salvatore Mattia

Valente Associati GEB Partners / Crowe Valente

Pier Luca Mazza

Sole practitioner

Nicoletta Mazzitelli

EY

Davide Morabito

Studio Associato – Consulenza legale & tributaria (KPMG)

Andrea Parolini

Maisto e Associati

See page 74

Antonio Piciocchi

Studio Tributario e Societario

See page 56

Giuliana Polacco

Bird & Bird

Raffaele Rizzardi

Valente Associati GEB Partners / Crowe Valente

Barbara Rossi

Studio Tributario e Societario

See page 56

Benedetto Santacroce

Studio Legale Tributario Santacroce & Associati

Italy

Stefano Simontacchi

Bonelli Erede Pappalardo Studio Legale

Chiara Tomassetti

Studio Tributario e Societario

See page 57

Monica Zafferani

Poggi & Associati

LUXEMBOURG

Julie Carbiener

Allen & Overy

Christian Deglas

Deloitte

See page 57

Bruno Gasparotto

Arendt & Medernach

Raphaël Glohr

Deloitte

See page 57

Laurence Lhôte

KPMG

Erwan Loquet

BDO Luxembourg

Yannick Zeippen

EY

MALTA

Ramona Azzopardi

WH Partners

Chris Borg

Deloitte

See page 57

Chris Naudi

EY

NETHERLANDS

Martijn Jaegers

Languages: Dutch, English, German

Biography

Martijn is a partner of Taxand Netherlands where he heads the Dutch Indirect Tax practice since 2014.

His practice focusses on VAT and Customs matters, both in a Dutch domestic and EU/Global context. He is knowledgeable on the EU regulatory indirect tax framework and advises clients active in various industries, including financial services, manufacturing and consumer business. The assignments extend beyond the rendering of tax advice alone, as tax controversy management (including dispute resolution and court representation) have become increasingly important in the national and international indirect tax landscape.

Martijn is an attorney-at-law and is admitted to the Amsterdam Bar (2003). He obtained a degree in tax law from Maastricht University in 1997. He is a member of the Dutch Tax Lawyers Association (“Nederlandse orde van Belastingadviseurs”) and of the Dutch Tax Scholar Association (“Vereniging van Belastingwetenschap”).

Prior to joining Taxand, Martijn gained over 15 years of experience in international indirect taxation within Andersen/Deloitte and Baker & McKenzie.



Partner Indirect Tax
Taxand Netherlands

Amsterdam
+31 20 4356414
martijn.jaegers@taxand.nl
www.taxand.nl/en/team/martijn-jaegers/



Practice areas

Controversy management, Tax consulting, International tax advisory, VAT, Customs, Supply chains

Sector specializations

Financial services, Healthcare, Investment management, Natural resources, Real estate

Association memberships

- Dutch Tax Lawyers Association (“Nederlandse orde van Belastingadviseurs”)
- Dutch Tax Scholar Association (“Vereniging van Belastingwetenschap”)

Academic qualifications

Martijn is an attorney-at-law and is admitted to the Amsterdam Bar (2003). He obtained a degree in tax law from Maastricht University in 1997.

Netherlands

Brian Adams

PwC

Daan Arends

DLA Piper

Paul Bakker

Global VAT Compliance

Jeroen Bijl

EY

Milja Bormann-Bakker

AKD

Gijsbert Bulk

EY

Jan De Clercq

Deloitte

See page 57

Toon de Ruiter

De Ruiter BTW Advies

Suzanne den Breems

Ryan

Johan Hollebeek

Deloitte

See page 57

Folkert Idsinga

Baker McKenzie

Martijn Jaegers

Taxand Netherlands

See page 77

Bertjan Janzen

PwC

Guido Lubbers

Deloitte

See page 57

Elwin Makkus

Deloitte

See page 57

Mirko Marinć

Baker McKenzie

Leo Mobach

KPMG Meijburg & Co

Trudy Perié

Loyens & Loeff

Erik Scheer

Baker McKenzie

Netherlands

Michel Schrauwen

Deloitte

See page 57

Pascal Schrijver

Deloitte

Jan Snel

Baker McKenzie

René van der Paardt

AKD

Ynze van der Tempel

Loyens & Loeff

René van Eldonk

Simmons & Simmons

Herman van Kesteren

PwC

Gert-Jan van Norden

KPMG Meijburg & Co

Rogier Vanhorick

Deloitte

See page 57

Patrick Vettenburg

Loyens & Loeff

Roelof Vos

Hertoghs advocaten

Egil Stefan Eilertsen

Languages: Norwegian and English

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 expertise

- Energy
- Financial services
- Real estate
- Shipping

Association memberships

- Member Norwegian Bar Association

Academic qualifications

- University of Oslo, cand. jur., 1996



Attorney-at-law and Partner

Harboe & Co

Oslo
 +47 92 23 53 08
 ese@harboe.no
 harboe.no/Default.aspx?ID=193

HARBOE & CO

Norway

Nils Eriksen

Languages: Norwegian, English

Biography

Nils has 25 years of experience with Norwegian and international indirect tax issues and heads Brækhus' Indirect Tax Practice. His international indirect tax experience including positions as Partner in Arthur Andersen and Baker & McKenzie, Amsterdam, Senior Advisor OECD, Paris and National Expert EU Commission, Brussels, is unique in Norway. Due to his unique international experience his clients include several multinational enterprises. He is a lecturer and examiner on the Master Programme on Indirect Tax at the Business School of Norway (BI), has written numerous articles and contributions to books on international indirect tax and is the Norwegian member of the European VAT Club.

Practice areas

Transactions, audit defence, dispute resolution, international tax advisory, VAT, customs

Sector specialisations

Construction and materials, financial services, oil and gas, tech and telecoms, transport

Association memberships

European VAT Club

Academic qualifications

Master of Laws, University of Oslo, 1992



Partner

Brækhus Advokatfirma

Oslo

+47 95255040

eriksen@braekhus.no

www.braekhus.no

BRÆKHUS
ADVOKATFIRMA

Norway

Cecilie Aasprong Dyrnes

EY

Egil Stefan Eilertsen

Harboe & Co

See page 80

Nils Eriksen

Brækhus

See page 81

Are Fagerhaug

Selmer

Øystein Arff Gulseth

EY

Camilla Hammer Solheim

BAHR

Charlotte Holmedal Gjelstad

Brækhus

Oddgeir Kjørsvik

KPMG

Bjørn Christian Lilletvedt Tovsen

Thommessen

Lars Erik Norborg

Deloitte

See page 58

Jan Ove Fredlund

KPMG

Per Oskar Tobiassen

EY

Alexander With

Deloitte

See page 58

OMAN

Robert Tsang

Deloitte

See page 58

POLAND

Piotr Andrzejak

Softysiński Kawecki & Szlęzak

Jarosław Antosik

Accreo

Agnieszka Bienkowska

Gekko Taxens Doradztwo Podatkowe

Poland

Bartosz Bogdański

Michalik Dłuska Dziedzic & Partnerzy

Marcin Chomiuk

JDP Drapała & Partners

Janina Fornalik

Michalik Dłuska Dziedzic & Partnerzy

Aneta Gniewkiewicz

Paczuski Taudul Doradcy Podatkowi

Tomasz Grunwald

KPMG

Łukasz Jamróż

TaxLab

Michał Kłosiński

Deloitte

See page 58

Piotr Litwin

Enodo Advisors

Katarzyna Maćkowska

PwC

Radosław Maćkowski

MVP Tax

Jerzy Martini

Martini & Co

Tomasz Michalik

Michalik Dłuska Dziedzic & Partnerzy

Małgorzata Militz

GWW

Roman Namysłowski

Crido Taxand

Andrzej Nikończyk

Kolibski Nikończyk Dec & Partnerzy

Wojciech Pietrasiewicz

MVP Tax

Monika Poteraj

Andersen Tax & Legal

Krzysztof Rutkowski

Kancelaria Doradztwa Celnego & Podatkowego Rutkowski & Witalis

Elżbieta Serwińska

Michalik Dłuska Dziedzic & Partnerzy

Poland

Joanna Stawowska

Deloitte

See page 58

Marta Szafarowska

Gekko Taxens Doradztwo Podatkowe

Radosław Szczęch

EY

Piotr Tatara

Baker McKenzie

Paweł Toński

Crido Taxand

PORTUGAL

Frederico Antas

Vieira de Almeida & Associados

Afonso Arnaldo

Deloitte

See page 58

Catarina Belim

Belim Legal Services

Luísa Bento

KPMG

Sérgio Brigas Afonso

CMS Rui Pena & Arnaut

Susana Caetano

PwC

José Franco Caiado

José Franco Caiado & Associados

Fernando Castro Silva

Garrigues

Susana Claro

PwC

Ana Raquel Costa

Vieira de Almeida & Associados

Conceição Gamito

Vieira de Almeida & Associados

Eduardo Ferreira Gomes

Deloitte

See page 58

Joana Lobato Heitor

Vieira de Almeida & Associados

Portugal

Rui Henriques

EY

Marta Machado de Almeida

Rogério Fernandes Ferreira & Associados

Joana Maldonado Reis

Abreu Advogados

Catarina Matos

EY

Francisco Cabral Matos

Vieira de Almeida & Associados

Paulo Mendonça

EY

Raquel Montes Fernandes

CMS Rui Pena & Arnaut

Inês Moreira dos Santos

Vieira de Almeida & Associados

Filipe Nogueira

Mazars

Joana Nunes dos Reis

Deloitte

See page 58

Diogo Ortigão Ramos

Cuatrecasas

Miguel Reis

PLMJ

Hugo Salgueirinho Maia

PwC

Mario Silva Costa

Cuatrecasas

Inês Teixeira

DLA Piper

Tiago Almeida Veloso

Baker Tilly

Isabel Vieira dos Reis

Garrigues

QATAR

Barbara Henzen

KPMG

ROMANIA

Vlad-Constantin Boeriu

Deloitte

See page 58

Jean-Marc Cambien

EY

Ioana Iorgulescu

EY

Alin Negrescu

KPMG

Mihai Petre

EY

Alexandru Tabacu

Voicu & Filipescu

RUSSIA

Rustem Ahmetshin

Pepeliaev Group

Alexandra Alexeeva

TaxAdvisor

Alexander Anichkin

Clifford Chance

Egor Batanov

Saveliev Batanov & Partners

Oleg Berezin

Deloitte

See page 58

Victor Borodin

EY

Boris Bruk

Dentons

Alexander Bychkov

Baker McKenzie

Alexander Chmelev

Baker McKenzie

Dzhangar Dzhachinov

Dentons

Sergey Gerasimov

Althaus Group

Yulia Kolesnikova

EY

Russia

Oleg Konnov

Herbert Smith Freehills

Vladimir Konstantinov

PwC

Dmitri Kostalgin

TaxAdvisor

Maria Kostenko

Baker McKenzie

Alexey Matveev

Dentons

Tatiana Matveicheva

FBK Legal

Andrey Nikonov

Pepeliaev Group

Nadezhda Orlova

FBK Legal

Dmitry Paramonov

Bryan Cave Leighton Paisner

Petr Popov

Pepeliaev Group

Kirill Rubalskiy

Kveidze & Partners

Natalia Ryabova

FBK Legal

Igor Schikow

Dentons

Arseny Seidov

Baker McKenzie

Sergey Shapovalov

Shapovalov Petrov Law Firm

Andrey Tereschenko

Pepeliaev Group

Evgeny Timofeev

Bryan Cave Leighton Paisner

Maxim Vladimirov

Noerr

Alexei Yakovlev

TaxAdvisor

Russia

Sergei Zhestkov

Baker McKenzie

Anna Zvereva

Dentons

SLOVAK REPUBLIC

Martin Šiagi

Mandat Consulting

SOUTH AFRICA

Gerhard Badenhorst

Cliffe Dekker Hofmeyr

Charles De Wet

PwC

Robert Gad

ENSafrica

Dermot Gaffney

KPMG

Johan Heydenrych

KPMG

Peter Maxwell

Deloitte

See page 59

André Meyburgh

KPMG

Leon Oosthuizen

EY

Mark Silver

Deloitte

Severus Smuts

Deloitte

See page 59

Virusha Subban

Baker McKenzie

Suzanne van der Merwe

Deloitte

See page 59

Gary Vogelmann

Java Capital

Jacqui Wierzbowski

Deloitte

See page 59

SPAIN

Javier Galván Falcón

Languages: English and Spanish

Biography

Javier has developed his professional career as VAT specialist since 2003. He started within the Indirect Tax Department of Landwell – PwC, at Madrid office, assisting national and international companies in VAT & Customs advisory and compliance. Focus on VAT treatment of cross-border transactions he has a deep expertise in VAT implications of international trading of goods, international VAT recovery, set-up of VAT structures and local VAT compliance.

In 2014 founded Diligens Tax Consulting SL with his partner Ignacio Sandino, which is an exclusive Spanish VAT boutique for VAT consultancy and compliance services. Since 2016 Diligens also assist international companies in Transfer Pricing services.



Founding partner
Diligens Tax Consulting,
S.L.

Madrid
+34 910 052 367
j.galvan@diligens.es
www.diligens.es

Diligens
TAX CONSULTING

Recent matter highlights

- Analysis of VAT treatment of international trading of goods and cross-border services in order to implement the most accurate VAT structure for recovery and VAT cash-flow point of view.
- Assistance with VAT implications on e-commerce of goods and electronically supplied services.
- Implementation and review of codification of the Immediate Provision of Information system (S.I.I.) for companies of different industries and sectors.

Practice areas

Tax consulting, VAT consulting, tax for customs, Excise Duties, Transfer Pricing

Sector specializations

Automotive, consumer goods and services, energy, financial services, industrials.

Association memberships

British Chamber of Commerce in Spain
Swiss Business Hub in Spain
Spanish Association of Financial and Tax Advisors

Academic qualifications

Master Degree in Tax Advisory – IE Business School in Madrid – 2012
Master Degree in Tax Advisory – Escuela de Negocios CEU in Madrid – 2002
Business Administration Degree – Universidad de Las Palmas de Gran Canaria

Spain

Fernando Matesanz

Languages: Spanish, English

Biography

Fernando Matesanz 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 a big expertise in 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.

Practice areas

VAT

Sector specialisations

Automotive, Construction and Materials, Financial Services, Industrials, Tech and Telecoms, Transport

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.

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)



Managing Director
Spanish VAT Services
 Asesores

Madrid
 +34 650105342
 fmc@spanishvat.es
 www.spanishvat.es



Spain

Felipe Alonso Fernández

GTA Villamagna

María Antonia Azpeitia

Baker McKenzie

Antonio Barba de Alba

Cuatrecasas

Silvia Bermudo

EY

Juan Cruz Cabrito Fernandez

Hecmar Rioja Asesores

Carmen Caro Jaume

Caro Jaume & Partners

Javier Galván Falcón

Diligens Tax Consulting

See page 89

Celso García Granda

KPMG

Eduardo Gardeta

Garrigues

Carlos Gómez Barrero

Garrigues

Joseba Larragán Escurza

Garrigues

Carlos López

BDO

Isabel López Bustamante

Deloitte Legal

See page 59

José Manuel de Bunes

Deloitte Legal

See page 59

Manel Maragall de Gispert

Garrigues

Javier Martín Martín

EY

Fernando Matesanz

Spanish VAT Services Asesores

See page 90

Alberto Monreal

PwC

Juan Ortin

Deloitte Legal

See page 59

Spain

Belén Palao Bastardés

Andersen Tax & Legal

Natalia Caballero Pastor

KPMG

Manuel Perez de Algaba

IVA Consulta

Pablo Renieblas

Deloitte Legal

See page 59

Marcos Río

Deloitte Legal

See page 59

Jaime Rodríguez Correa

Deloitte Legal

See page 59

Ana Royuela

Baker McKenzie

Cristina Rubio Gómez

Serte Economistas & Abogados

Fernando Rubio Gómez

Serte Economistas & Abogados

Daniel Valldosera Marse

Garrigues

Eduardo Verdun Fraile

EY

Alfonso Viejo Madrazo

PwC

Meritxell Yus

Cuatrecasas

Javier Zapata Ferrer

Rivero & Gustafson Abogados

SWEDEN

Susann Lundström

Languages: Swedish, English

Biography

Susann Lundström is a tax partner in the indirect tax practice of KPMG Sweden. She advises a number of clients in a wide variety of industry sectors such as real estate, construction, telecom and shipping. She has extensive experience in advising clients in relation to M&A transactions, tax litigations and large cross border transactions.

Recent matter highlights

Susann has 20 years of experience in advising clients on indirect tax issues and has received numerous awards and recognition for her work. In addition to her work with clients, Susann is KPMG's representative in the industry's support group for the foundation of 'Centrum för Skatterätt' founded by the Stockholm School of Economics.

Practice areas

- Cross-border Project Management
- M&A
- Dispute Resolution
- Litigation
- Tax Consulting

Sector specialisations

- Automotive
- Construction and Materials
- Real Estate
- Shipping
- Tech and Telecoms

Association memberships

- Certified tax advisor with FAR
- The professional institute for authorised public accountants.

Academic qualifications

Susann holds an LLM from Stockholm University 1992 and before Susann joined KPMG she worked for the County Administrative Court in Sweden.



Tax partner
KPMG

Stockholm
+46(0) 70 2689698
susann.lundstrom@kpmg.se
home.kpmg.com/se/sv/home.html



Sweden

Lina Engman

Skeppsbron Skatt

Mattias Fri

Svalner

Ulrika Grefberg

Svalner

Ylva Hestréus

Deloitte

Tomas Karlsson

EY

Jan Kleerup

ER Legal

Susann Lundström

KPMG

See page 93

Royne Schiess

EY

Pär Sundberg

Skeppsbron Skatt

Emil Virhammar

Svalner

SWITZERLAND

Elizabeth Barendregt

KPMG

Ivo Baumgartner

Kellerhals Carrard

Mathias Bopp

KPMG

Nicolas Buchel

Oberson Avocats

Harun Can

SwissVAT

Diego Clavadetscher

Clavatax Steuerberatungs

Patrick Conrady

TVA Solutions

Constant Dimitriou

Deloitte

See page 60

Switzerland

Nicole Fragnière Meyer

Gillioz Dorsaz & Associés

Pierre Gillioz

Gillioz Dorsaz & Associés

Pierre-Marie Glauser

Oberson Avocats

Ivo Gut

Mazars

Niklaus Honauer

PwC

Patrick Imgrüth

Tax Partner

Mario Kumschick

Baker McKenzie

Laurent Lattmann

Tax Partner

Jan Ole Luuk

Walder Wyss

René Matteotti

Tax Partner

Michaela Merz

PwC

Mónika Molnár

MME Legal | Tax | Compliance

Xavier Oberson

Oberson Avocats

Jacques Pittet

Oberson Avocats

Per Prod'hom

Python

Tim Reck

Deloitte

See page 60

Britta Rehfisch

Altorfer Duss & Beilstein

Christina Rinne

Niederer Kraft Frey AG

Roger Rohner

Rohner & Erni Tax

Switzerland

Tobias Rohner

Baker McKenzie

Corinne Scagnet

Clavatax Steuerberatungs

TUNISIA

Sonia Louzir

Deloitte

See page 60

TURKEY

Bariş Demirel

Deloitte

See page 60

Erdal Dinçtürk

Deloitte

See page 60

Duygu Gültekin

Esin Attorney Partnership

Sedat Taşdemir

EY

Salim Varnalier

Deloitte

See page 60

UKRAINE

Tetyana Berezhna

Vasil Kisiil & Partners

Vladimir Kotenko

EY

Vadim Medvedev

Avellum Partners

Alexander Minin

WTS Tax Legal Consulting / KM Partners

Victor Sereda

allTax

Alexander Shemiarkin

WTS Tax Legal Consulting / KM Partners

Hennadiy Voytsitskyi

Baker McKenzie

Victoria Yaroshenko

allTax

UNITED ARAB EMIRATES

Michael Towler

Deloitte

UNITED KINGDOM

Mark Agnew

Baker McKenzie

Leslie Allen

Mishcon de Reya

David Anderson

PwC

Andrew Baker

Davies Mayers Barnett

Daniel Barlow

Deloitte

See page 60

Jo Bello

PwC

Andy Brown

Bird & Bird

Mark Burgess

DLA Piper

Mike Camburn

KPMG

Danny Campbell

PwC

Gary Campbell

Deloitte

See page 60

Michael Conlon QC

Temple Tax Chambers

Simon Corzberg

Clifford Chance

Jason Craig

Deloitte

See page 61

Jane Curran

Deloitte

See page 61

Mark Delaney

Baker McKenzie

Dario Garcia

Mishcon de Reya

United Kingdom

Kendra Hann

Deloitte

See page 61

Gary Harley

KPMG

Barney Horn

Deloitte

See page 61

Richard Iferenta

KPMG

Richard Insole

Deloitte

See page 61

David Jamieson

Baker McKenzie

Anbreen Khan

Deloitte

See page 60

Andrew Loan

Fieldfisher

Kevin MacAuley

EY

Anna McLaren

Deloitte

See page 61

David Milne QC

Pump Court Tax Chambers

Christopher Orchard

PwC

Adam Peacock

Baker McKenzie

Jonathan Peacock QC

11 New Square

Peter Perry

Davies Mayers Barnett

Ben Powell

Deloitte

See page 61

Simon Prinn

Deloitte

Neil Reeve

Deloitte

See page 61

David Saleh

Clifford Chance

United Kingdom

David Scorey QC

Essex Court Chambers

Nicola Shaw QC

Gray's Inn Tax Chambers

Rupert Shiers

Hogan Lovells

Alan Sinyor

Bryan Cave Leighton Paisner

Ian Spencer

Ian Spencer & Associates

Lee Squires

Grant Thornton

Helen Thompson

Deloitte

See page 61

Amanda Tickel

Deloitte

See page 61

Richard Vitou

Deloitte

See page 62

John Voyez

Smith & Williamson

Peter White

Deloitte

See page 62

Justin Whitehouse

EY

Etienne Wong

Old Square Tax Chambers

Richard Woolich

DLA Piper

IF YOU CAN'T FIND WHAT
YOU'RE LOOKING FOR



THEN YOU HAVEN'T FOUND US

- Unbeatable daily coverage of tax issues around the world
- A comprehensive database of news by jurisdiction
- Exclusive profiles and interviews with influential tax executives and officials
- Reports from the key revenue authorities on their tax strategies and industry forecasts

TO TAKE A FREE TRIAL

Contact **Jack Avent** now on **+44 (0)20 7779 8379** or jack.avent@euromoneyplc.com

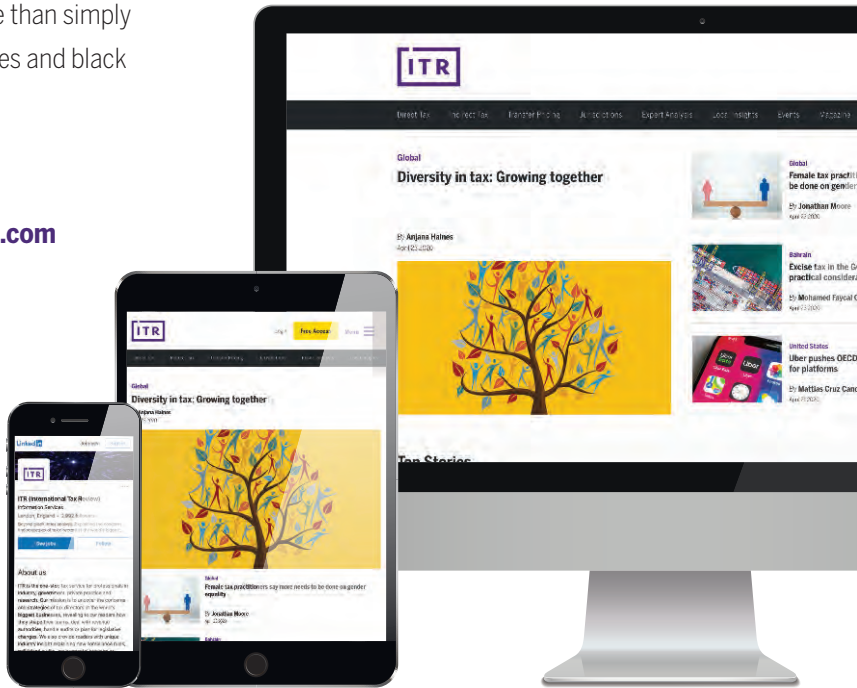


Market-driven intelligence for over three decades.

Uncovering and explaining the tactics and
opinions of the world's leading tax departments.

Looking for more than simply
legislative updates and black
letter analysis?

Find out more
www.itrinsight.com



Get unlimited seven-day access simply visit www.itrinsight.com or contact Jack Avent,
jack.avent@euromoneyplc.com | + 44 (0) 20 7779 8379