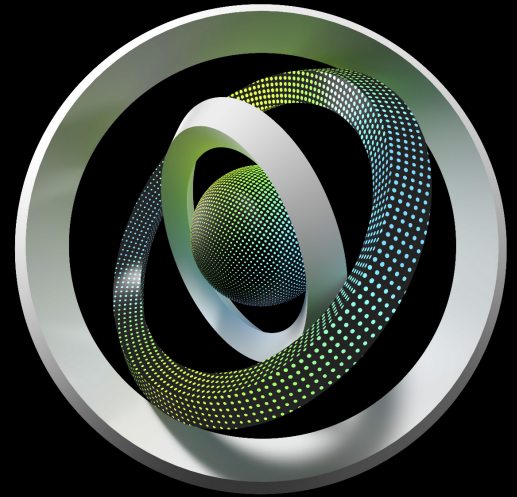




## Bermuda | Tax Services

Deloitte Bermuda -  
confidently helping you  
anticipate change through  
uncertainty



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

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in over 150 countries, Deloitte brings world-class capabilities and deep local expertise to help clients in Bermuda.

### **We Offer Business Tax**

Deloitte provides domestic and global tax planning to help businesses meet tax and statutory responsibilities.

Services include:

- Compliance
- Financial accounting for income taxes
- Tax controversy management
- Consulting
- Post merger integration

### **International Tax**

Deloitte helps multinational companies reduce taxes on earnings, enhance margins, and grow their businesses. Inbound and outbound tax services include:

- Compliance
- International strategic tax review
- International mergers and acquisitions
- Business Model Optimization (BMO)

### **Tax Management Consulting**

Deloitte helps businesses meet the challenges of multijurisdictional tax operations.

Services include:

- Tax accounting and reporting
- Global compliance outsourcing

- Risk, strategy and operations
- Tax-enabled ERP
- Compliance process automation
- Tax data analytics
- Business Process Solutions

### **Mergers and Acquisitions (Tax)**

Mergers, acquisitions, joint ventures, equity investments, and divestitures are complex by nature. Global deals add tax, accounting, legal, and regulatory issues.

Services include:

- Deal structuring and due diligence
- Sell-side services
- Post transaction services
- Restructuring and bankruptcy services

### **Transfer Pricing**

Volume and variety of intercompany transactions and TP regulations, along with increased enforcement have made TP a top risk management issue.

Services include:

- Transfer pricing planning and documentation
- Dispute avoidance

### **Tax Transparency and Global Information Reporting**

Requirements aimed at improving international tax transparency and combatting tax avoidance have increased in recent years. Deloitte assists entities with assessing the impact fulfilling the resulting obligations, where applicable.

Services include:

- Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) services
- Country-by-Country Reporting (CbCR) notifications and filings
- Economic Substance (ES) assessments and reporting
- Other Base Erosion and Profit Shifting (BEPS) services

# Deloitte Tax Services Team



## Andy DeGregorio

Partner

+ 1 441 299 1870

andy.degregorio@deloitte.com

Andy has US tax experience working with clients globally and in the US, with over 10 years spent in the Bermuda and BVI markets. He has served various companies within the financial services industry, including P&C and life insurance, reinsurance, captives, ILS funds, private equity, banks, and hedge funds. Andy has worked on projects such as ASC 740 tax provision process establishment, financial service company US tax compliance, FATCA/CRS advisory, and cross-border transactions tax consulting. He also has experience in tax department co-sourcing, OECD global minimum tax, economic substance requirements, and US tax reporting for international investors.



## Kayla Laidlaw

Director

+ 1 284 394 2814

kalaidlaw@deloitte.com

Kayla is a Tax Advisory Director based in the British Virgin Islands, focused on assisting clients across the Caribbean region with meeting their global and local regulatory and information reporting obligations. Kayla has extensive experience bringing Deloitte's wide range of FATCA, Common Reporting Standard (CRS), Country-by-Country Reporting (CbCR), and Economic Substance (ES) offerings to entities in the BVI, Cayman islands, and Bermuda. She has also assisted with the implementation of regulatory reporting portals and the related administration and oversight processes for various tax authorities in the region. Kayla has been with Deloitte for over 11 years, including over 5 years within Deloitte Canada's Strategy and Operations Consulting practice, where she focused mainly on business transformation within the financial services and financial regulation sectors.

## Our Network

Deloitte has a strong presence in the Caribbean and Bermuda, with more than 550 professionals dedicated to bringing their talents to bear on our clients' unique issues. As part of our tax team in Bermuda we have 14 tax professionals lead by our tax partner James Dockeray who has over 24 years of experience in US tax reporting and consulting. We work extensively with our US firm colleagues including specialist resources with our Washington National Tax team. With our network contacts we are able to access the absolute best resources Deloitte has to offer and our team leverages training and software technologies utilized by our US firm tax teams. We provide US tax reporting and consulting services to numerous asset management and financial services companies based in the UK, US and Bermuda.

### Contact information:

Deloitte Ltd.  
Corner House  
20 Parliament Street  
Hamilton HM 12  
Bermuda  
Telephone: +1 (441).292.2868

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