



Digital Economy

As businesses increasingly operate online and across borders, VAT compliance and optimization is becoming more complex.

Digital Economy VAT Hub is a one stop solution for VAT issues for global clients and clients operating modern global e-commerce or digital supply chain operations, including: e-commerce, software, mobile apps, digital learning, crowdsourcing, blockchain, payment processing, marketplace/ platforms, etc.

When businesses expand internationally, go SAAS/XAAS, open a webstore, become omnichannel, etc., the Hub provides end-to-end support to navigate these events, at any stage of an organization's journey. We assist with designing and structuring the operating model, creating the right messaging and content, setting up new processes, and providing the VAT logic and insights the business needs.



Technology Implementation Assistance

Tax-technical assistance during technology implementation projects

- Provision of localized, client specific, indirect tax requirements to system implementors to assist with design and configuration of tax-sensitized and tax-efficient technology systems, leveraging native and enhanced system functionality where necessary. These include requirements relating to determination; compliance and reporting; invoicing; and tax code structure.
- Our team is system agnostic and has extensive experience of assisting clients with implementations of SAP, Oracle, Ariba, Coupa and Concur, as well as ONESOURCE and Vertex.

ERP and process review

- Assisting clients by reviewing ERP systems and processes for indirect tax.
- Identifying gaps and risks in current configurations and processes, then recommend improvements to enhance tax determination, invoicing and reporting.



Operate

Deloitte's Global Indirect Tax Operate offering means operating the client's end-to-end global indirect tax function. This goes beyond compliance and includes advisory, controversy, digital reporting, and any other area where our clients have needs.

Typical activities we operate include: data collection and validation; data reconciliations; return preparation and submission; payment and refund tracking; real-time/SAFT reporting; e-invoicing; controversy services and tracking; global VAT advisory; control framework activities; technology implementation assistance; indirect tax accounting services, etc.



Reverse Audit

Cash and cash flow VAT opportunities – we have a dedicated VAT reverse audit team, experienced in identifying cash value and cash flow value for our clients through:

- VAT refunds and monetization of credits: Identify and secure VAT refunds or monetize credits; Balance risks vs. opportunities.
- Inventory & import VAT/GST: Manage VAT/GST for cross-border and inventory activities to manage cash flow.
- Trapped VAT and rate enhancement: Resolve trapped VAT and apply reduced rates or exemptions to lower costs.
- Assistance in the VAT recovery process with the tax authorities.



E-invoicing

As global tax authorities accelerate the adoption of digital tax controls, e-invoicing and e-reporting have become critical components of VAT compliance. Our VAT e-invoicing and e-reporting services are designed to help organizations seamlessly navigate these evolving requirements, achieving compliance, efficiency, and accuracy in their tax processes:

- **Discovery and Strategy:** Engage stakeholders across the organization; assess current state of e-invoicing and e-reporting processes. Define global vision and high-level solution, align approach with company's tax profile and global presence and address e-invoicing and e-reporting obligations.
- **Implementation support:** End-to-end e-invoicing implementation and regulatory monitoring;
- **Operate:** Provide post-implementation assistance and impact analysis of the technical changes; monitor upcoming and changing regulations proactively; provide updates on industry leading practices and enhancement recommendations.
- **Deloitte's "Powered by" e-invoicing solution:** We have the capability to operate e-invoicing and e-reporting solutions—alongside traditional VAT compliance—for clients, providing flexible co-sourcing and outsourcing options.



M&A

We have a highly experienced team of global VAT M&A professionals, experienced in creating value for clients throughout the M&A lifecycle. We are specialized in assisting clients with:

- VAT recovery on deal costs.
- Global VAT due diligence and remediation.
- Tax structuring and VAT planning for deal closure.
- Post-merger integration and global VAT strategy design and implementation.
- IT systems integration assistance post deal.

Why Deloitte?

- 1 Deep experience in global VAT compliance and VAT structuring, offering a US-based team of highly experienced VAT & GST professionals.
- 2 Highly experienced in delivering cutting-edge technology solutions and leveraging emerging technologies and AI solutions. to address our client's needs.
- 3 Our team is made up of highly experienced global indirect tax professionals, delivering high value-add structuring services for our clients.
- 4 Offers access to a global network of VAT/GST/other indirect tax specialists across 175+ locations, delivering both local insight and worldwide perspective.

Potential benefits:

Simplified VAT compliance

Cost savings and tax refund opportunities

Increased efficiency with automation

Effective structuring of international business operations

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