

**A roadmap to indirect tax function effectiveness**

Why is management necessary and what needs to be done?

How to realize objectives via best practice approaches, tools and methodology

How to increase indirect tax function's effectiveness

Achieving stakeholder satisfaction

Writing a business case, problem statement and calculate return on investment

Roadmap to indirect tax effectiveness

**Planning of non-routine transactions**

Migration to new jurisdictions

Change of business models

The Intersection of VAT and shared service centers

M&A integration: managing the moving parts before, during, and after a transaction

**Building blocks of an indirect tax strategic plan**

An indirect tax strategic plan: approach and scope

Company's 'governance', 'operation' and 'infrastructure'

Templates for VAT strategy plan

Setting the objectives of the tax function

Structure the tax function

Audit defense strategy

BEPS – Country by Country report also implemented in the Netherlands

Developing a common framework for disclosing tax information

**Tax transparency**

BEPS 2015 Final Reports

Transfer pricing: surviving the new tax world

EU - Overview of the European Parliament's initiatives on taxation

EU - Anti Tax Avoidance Package

EU - Public consultation on further corporate tax transparency

EU - Introducing public country-by-country reporting for multinational enterprises

Fighting effectively against tax cheating, devious tax avoidance and money laundering

OECD - Actions needed to advance global tax transparency

EU - Accounting Directive - CbC reporting / tax transparency

UK - Public consultation on tax transparency

UK - Tax administration: large businesses transparency strategy

UK - HMRC publishes tax strategy guidance

Australia targets businesses that shift profits offshore

Examples of public tax transparency statements

The Tax Transparency Benchmark 2015

BEPS and indirect tax

**Indirect tax risk management**

Existing EU legal framework  
Indirect tax risks and rewards  
Tax risk management and governance review guide  
Tax trends  
UK - Improving Large Business Compliance  
Technical consultation: country-by-country reporting - UK  
OECD's - BEPS 2015 Final Reports  
The changing tax world and taxpayer's impact  
State aid or not - what about 'reputational tax risks'  
VAT determination of incoming invoices  
Incorrect VAT numbers  
Zero measurement  
Filing electronic audit files

**Enhanced relationship**

Enhanced relationships - background and local developments  
Singapore - Enhanced Taxpayer Relationship (ETR)  
The Australian Tax Office  
Governmental websites for tax

**Building blocks of a VAT control framework**

VAT Control Framework  
Elements of GST Control Framework - Singapore  
'Governance', 'operation' and 'infrastructure'  
Tax position exceeds external auditor's materiality  
Spreadsheets and VAT Compliance  
Tax Authorities peeking at your data  
VAT throughput calculation  
Statistical sampling: quantification of tax risks  
Statistical sampling: 'single audit'  
Data analysis  
Check EU and local invoicing rules  
SAP review

**Data and technology**

ERP systems and tax engines  
When is standard SAP (in)sufficient?  
SAP and triangulation  
SAP and import, export and chain transactions  
SAP and plants abroad  
SAP checklist for VAT rate change  
Everything you always wanted to know about VAT in SAP \* but were not aware to ask  
SAP implementation  
Tax engines questions to ask before you commit

**Reporting**

How to fill in and submit your VAT return in the UK  
Reporting functionality for VAT, EC sales lists and Intrastat and SAP  
Intrastat and SAP

**Fraud**

VAT fraud

New EU study confirms billions lost in VAT gap

European Commission - Action Plan on VAT

European Commission - VAT lost across the EU is estimated at €168 billion

Quick reaction mechanism

Fighting tax evasion and avoidance: a year of progress 2013

What is tax avoidance?

Tax Fraud: commission looks at how VAT collection and administrative cooperation can be improved

Study to quantify and analyse the VAT gap in the EU-27 member states 2012

**Training**

EU VAT system a high level overview

How VAT works

VAT e-learning course

VAT and business

EU Commission: information on VAT

HMRC - VAT Guidelines

**EU developments**

Action Plan on VAT – European Commission

OECD VAT/GST Guidelines 2015

Implementing the ‘destination principle’ to intra-EU B2B supplies of goods

EU VAT Forum – cross border VAT rulings test case in 15 member states

One Stop Shop guidelines for 2015: a practical guide

EU standard VAT return

VAT expert group – european commission

Which are the TOP10 EU most burdensome legislative acts for SMEs

Governments endorse new OECD guidelines on applying VAT across borders

EU Commission – VAT collection and control procedures report

Consumption tax - organisation for economic co-operation and development

OECD international VAT/GST guidelines draft commentary on the international VAT neutrality

European commission key VAT documents

OECD reports

Automatic exchange of information on tax rulings