

Tax administration goes digital

Why tax, finance and IT departments should prepare for a new era of digital engagement with tax administrations

The EY logo consists of the letters 'EY' in a bold, white, sans-serif font. A yellow diagonal line is positioned behind the 'Y', extending from the top right towards the bottom left.

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A new digital era for revenue authorities

For the last couple of years, many commentators have used the term “disruption,” sometimes without much forethought. It sells newspapers, magazines and journals, and it attracts television viewers.

In most cases, though, observers detail the opportunities ascribed to disruption, not the underlying challenges. They talk of growing market share; getting to market sooner; developing new tools, products and offerings. That is certainly all true, but it is only one side of the coin. The challenges of disruption in the “tax” world are becoming more and more apparent. They are hitting taxpayers especially hard as they struggle to keep up with voluminous, fast-paced and inconsistently designed changes – on both the tax policy and tax administration fronts.

Tax administration disruption begins

Many countries are implementing new data submission and electronic auditing requirements, creating a whole new set of challenges. As a first step, businesses must overcome difficulties in accessing their tax and financial data, especially when it is spread out among multiple enterprise resource planning (ERP) systems; tax processes may not support new submission requirements. Businesses must also keep abreast of new rules, understand their impact and cope with the speed of change, among other challenges.

Norway and Poland provide similar case studies of ongoing change, and they exemplify how requirements differ. Both are implementing Standard Audit File for Tax (SAF-T) electronic auditing, but we expect

that they will differ in the ultimate format of each file, the submission requirements (and timing) and the types of tests that the revenue authority will run on the data. That poses a real challenge for the tax director or financial controller who is trying to devise a multi-country response.

The impacts of change are many, but one really stands out. As countries move data gathering (i.e., compliance) closer to the point where a transaction originally occurred (i.e., “moving upstream”), companies must understand that the data they are submitting may well be less “polished” than data that has been tax-sensitized, checked for errors and generally prepared for final submission. One can foresee new friction between taxpayers and taxing authorities, centered on the testing of data that hasn’t been quality-checked as closely as it should be. The results? Audit notices might increase; companies will have to respond to incoming inquiries in an efficient and timely manner, creating a litter of penalties if they fail to keep up and disagreements may arise over the amount of tax assessed. In some unfortunate cases, requests for refunds may be rejected as the taxpayer is deemed to be noncompliant in other areas.

Tax administration goes digital

As more tax administrations go digital, there are clear parallels with the Base Erosion and Profit Shifting (BEPS) project. Tax authority digitalization seeks to crack down on evasion and fraud. And, as Ted Setzer, head of the IRS’ information exchange program, told EY recently, *“We have an evolution now, moving from individual taxation to enterprise taxation and also a movement from tax evasion to tax avoidance and aggressive tax planning.”*

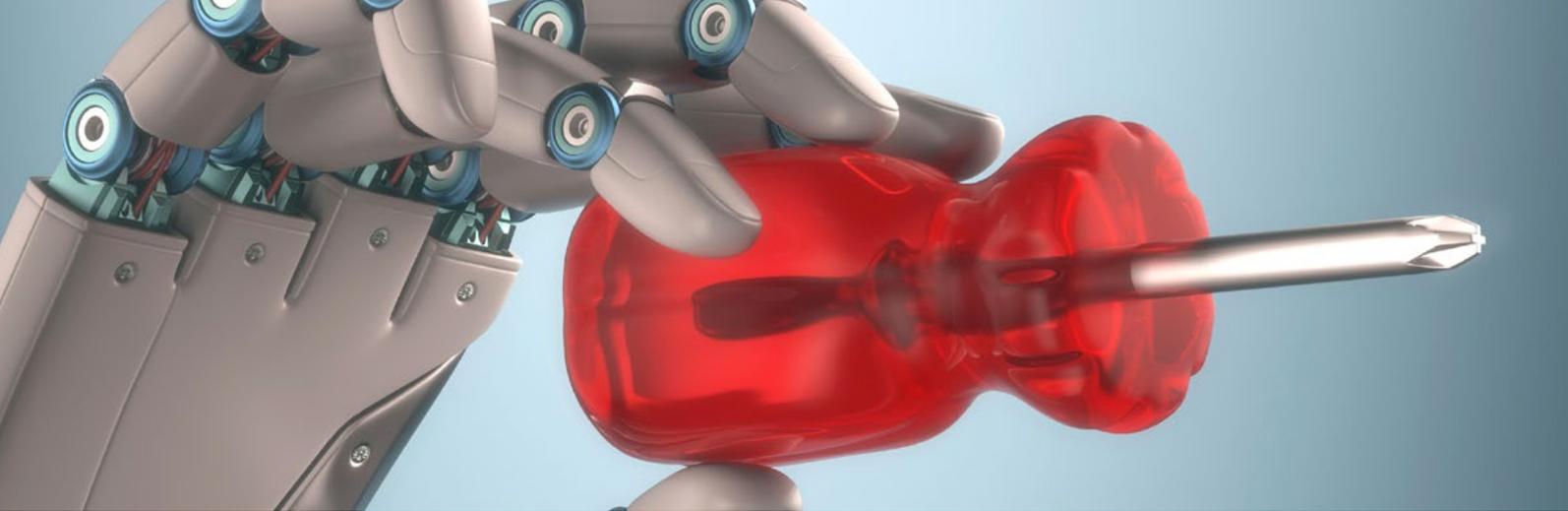
But there are other similarities to BEPS. All governments have essentially the same set of overarching goals – to collect more tax, and to collect it more efficiently. There are some standards, such as the SAF-T requirements from the Organisation for Economic Co-operation and Development (OECD), which are gaining traction in Europe. But design and implementation generally occur at the national level, resulting in numerous differences.

Digital tax administration is developing – now

One of the strongest indicators of the speed at which tax administration is digitizing comes in the form of how tax authorities will use data analytics to assess risks within Country-by-Country Reporting (CbCR) data.

As tax administrations around the world prepare to start exchanging CbC reports in June 2018, the OECD has released tax risk recommendations it hopes will lead to greater transparency – not increased controversy – in the future.

The CbC data will provide tax authorities for the first time with a full breakdown of a multinational enterprises (MNEs) revenue, profits, tax and other attributes by tax jurisdiction, significantly increasing the volume and scope of information available to them. An OECD publication released in September 2017 titled *“Country-by-Country Reporting: Handbook on Effective Tax Risk Assessment,”* sets out recommendations for national tax authorities to consider when introducing CbC reports into their existing tax risk assessment frameworks, detailing a series of 19 specific risk indicators (i.e., data analytics routines) that could be extracted from CbC data and used with other information to determine a MNE’s overall



level of tax risk. While it might not provide a complete picture, the OECD handbook on CbCR nonetheless provides useful guidance to those companies wishing to develop pre-submission tests to ensure their compliance risk assurance approaches are aligned with those likely to be adopted by the tax authorities – presumably exactly what the OECD is hoping.

Jeremy Hirschhorn, Deputy Commissioner at the Australian Taxation Office explains how these risk factors should be viewed by taxpayers as a very minimum set of tests:

“Australia has had a very detailed schedule around transfer pricing called the International Dealing Schedule for some time and has in parallel developed quite a few risk filters and factors off the back of analysing that data. So the move to country by country reporting is a big step, but it’s not a step from nothing. We’ve already developed some strong functionality around being able to analyze free text and non-standard data sets. In Australia, for CbCR we have set up a structured schema that makes the data more searchable. In terms of the risk factors, there are the 19 put out by the OECD, but we actually have more than 100 that we apply to international dealings. Our plan is to progressively make those transparent to the

taxpaying community, so that people know where we stand and can consciously decide whether they want to have a high or a low risk position. We sometimes call this the “setting out the flags at the beach” strategy, which means that if you put out the flags, you hope that people will swim in between the flags and be safe. For those who swim outside the flags, they should not complain too much if they get caught by a rip and get taken out to sea, because they’ve chosen the position of being at risk.”

The ATO is not alone in supplementing the OECD’s suggested routines. Countries such as China will be building out additional testing routines, focusing on issues of national importance to each tax regime. In the case of China, this is believed to be focused on transfer pricing and the exploitation of intellectual property.

Tax administration going digital doesn’t just mean the paradigm shift of the “end of the tax return” arriving. It means gradually increasing data submission requirements, enhanced data analytics routines, and more routine sharing of electronic files – both between taxpayer and tax authority, but also between tax authorities themselves. It’s here. Now.

How did we get here?

The drivers that brought tax administration digitalization to this point are recognizable to anyone operating a business. More must be done with less – fewer people and lower budgets. Tax authorities also want to remove as much human interaction as possible, leveraging automation and analytics to drive decision-making. And they want to glean more insight from growing volumes of data, focusing their scarce resources on the most heinous cases of evasion, fraud and, as Setzer confirmed, aggressive tax avoidance.

But tax administrations must also address other catalysts. They must react to pressure to perform – from the public, from political circles, from the media and from charities and nongovernmental organizations. They are both driving the collection of data and dealing with the rapid growth of available information. In effect, they have a “moral obligation” to do something with all the data they have sourced. And they want to edge closer to the point when a transaction actually occurred, removing the possibility of cloudy recollections and poor documentation, and potentially collecting taxes more quickly.

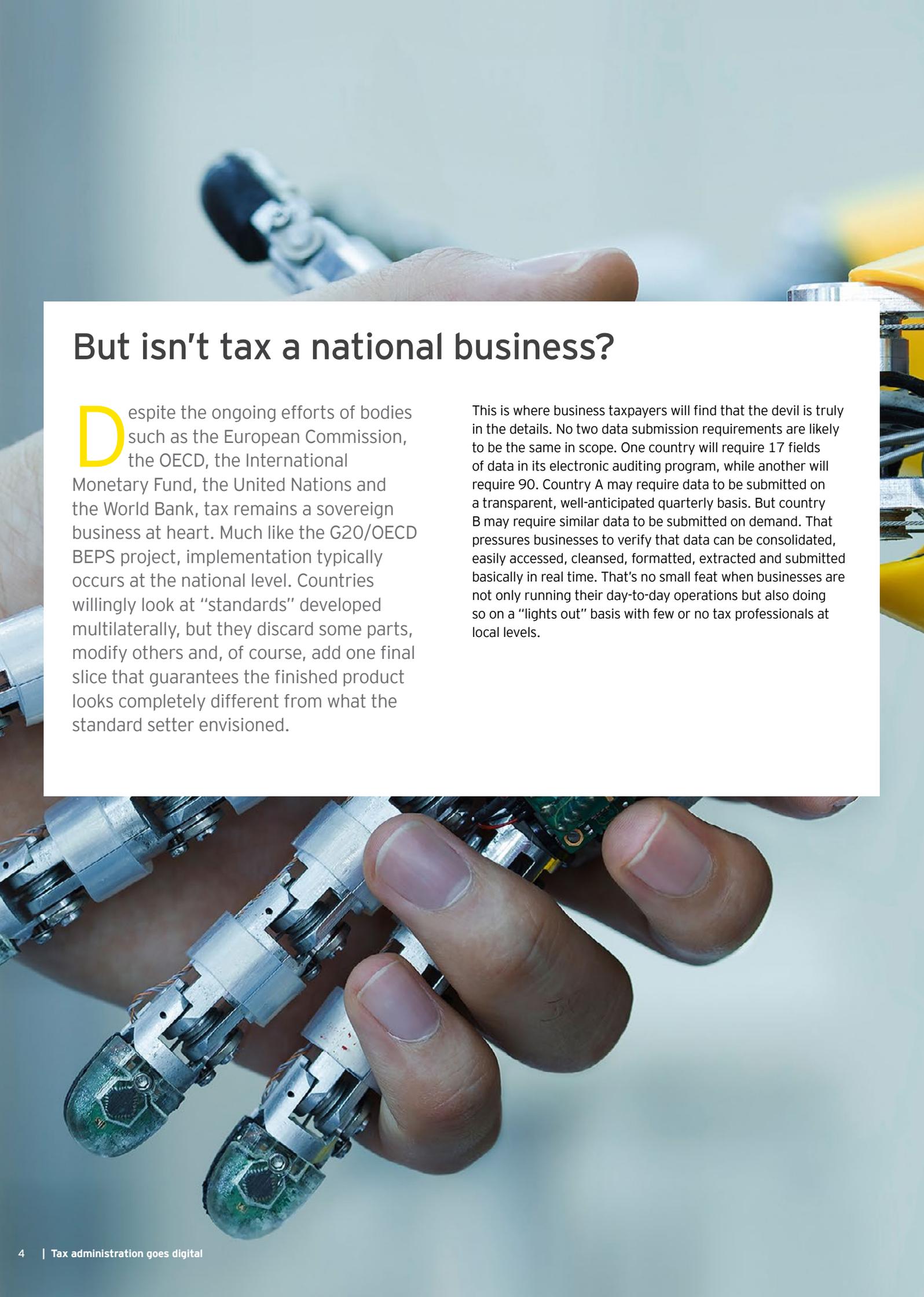
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A growing number of global trends

Despite inevitable differences in national approaches, a global review of tax digitalization practices does highlight a number of similarities. We have identified seven common global trends, and there is little doubt that many others are playing out:

- 1. All tax authorities are collecting more data, creating a more valuable global taxpayer web.** Despite the inexorable focus from business on meeting BEPS Action 13 requirements on country-by-country reporting (CbCR) and transfer pricing master and local file preparation, tax authorities are more aware than ever of both the range of data available and the public and political demands to do something with all of it. Consider the web that they can build. Along with CbCR and transfer pricing data, many countries source data on specific structures, planning arrangements and transactions through what might be described as “Action 12-esque” disclosure requirements. Many require full transaction data to be filed along with electronic value-added tax (VAT) returns. Foreign Account Tax Compliance Act and Common Reporting Standard data is now flowing in. Collectively, all this information paints a sophisticated picture – not only of data-driven transaction flows but also of a company’s risk appetite and overall structure.
- 2. Tax authorities are moving compliance “upstream.”** The availability of data is leading many revenue bodies to consider how to support tax assessment in real time or near real time instead of capturing and analyzing transactions that have already occurred. The UK’s Making Tax Digital reforms call for affected taxpayers to make quarterly submissions along with a year-end reconciliation by 2020. Similar models are already developing in Latin American countries.
- 3. After moving toward real- or near-real-time data submissions, tax authorities tend to rapidly “layer” new data submission requirements upon one another.** In the last five or six years, Brazil has rapidly increased the regular data submissions that a company must make. Now, a company must comply with 29 submission requirements, many of them monthly.
- 4. Tax authorities are quickly adopting data analytics and data-matching techniques, often sharing their leading practices with one another.** According to a recent OECD report,¹ 15 of 16 tax authorities surveyed use data analytics to drive audit case selection. In Europe, we are seeing a surge in SAF-T or similar electronic auditing approaches.
- 5. Most tax authorities are starting their journey with VAT.** Because of its highly transactional data, many national tax authorities choose VAT as the “tip of the spear” for their digital journeys before moving on to other tax types and accounting treatments. Russia is a good example. VAT returns have been filed electronically for years, but more recently, taxpayers have had to file all transactional VAT data electronically. That has given rise to a national data analytics platform that allows the Russian Federal Tax Service to not only view “at risk” transactions but also track them across the supply chain to identify systemic fraud and evasion.
- 6. We are seeing heavy collaboration among national tax authorities, coordinated by OECD as a new phase of work.** With BEPS moving into national implementation and global tracking and monitoring, digital is a new focal point for the OECD, led by its Forum on Tax Administration. Tax administrators learned the value of such collaboration from previous projects and are putting that experience to good use by sharing approaches and leading practices.
- 7. Not all tax authority approaches are enshrined in law.** In the last 12 months, we have spoken with many companies that received unexpected requests for data from national tax authorities. This is not limited to technology companies that may host a platform where their users trade with one another. In some cases, companies have been asked to provide data files. In others, they have even been asked to install tax authority software on their systems.
- 8. The move to digital tax administration is not necessarily linear.** Countries – particularly developing nations – may leapfrog directly from one level of digital maturity to another, rapidly replicating successes demonstrated by other nations in this area. In some countries, digitization may be characterized by a slow but sure, year-on-year increase of requirements to electronically submit transactional data. In others, a disruptive paradigm shift may occur, even by-passing some phases of the maturity model altogether (see chart on page 5).

¹ Advanced Analytics for Better Tax Administration, OECD, <http://www.oecd.org/publications/advanced-analytics-for-better-tax-administration-9789264256453-en.htm>, 13 May 2016.



But isn't tax a national business?

Despite the ongoing efforts of bodies such as the European Commission, the OECD, the International Monetary Fund, the United Nations and the World Bank, tax remains a sovereign business at heart. Much like the G20/OECD BEPS project, implementation typically occurs at the national level. Countries willingly look at “standards” developed multilaterally, but they discard some parts, modify others and, of course, add one final slice that guarantees the finished product looks completely different from what the standard setter envisioned.

This is where business taxpayers will find that the devil is truly in the details. No two data submission requirements are likely to be the same in scope. One country will require 17 fields of data in its electronic auditing program, while another will require 90. Country A may require data to be submitted on a transparent, well-anticipated quarterly basis. But country B may require similar data to be submitted on demand. That pressures businesses to verify that data can be consolidated, easily accessed, cleansed, formatted, extracted and submitted basically in real time. That's no small feat when businesses are not only running their day-to-day operations but also doing so on a “lights out” basis with few or no tax professionals at local levels.

Is the world really that different? Why understanding regional trends is important

Upon initial analysis, various regions of the world seem to demonstrate more differences than similarities. But closer study highlights greater consistency than might first be assumed.

Latin American countries have adopted a “layering” approach, splitting tax and accounting data into “slices,” each with its own submission schedule, scope and format. Brazil’s 29 requirements, for example, are encompassed in its digital bookkeeping system,² SPED, which entails several reporting arms, including an annual digital tax accounting bookkeeping report (called *ECD*) with information such as the general ledger, all tax accounting data and the tax accounting plan. It also includes an annual income tax report (*ECF*). Peru has 20 requirements, and Chile has 15.

In Europe, meanwhile, countries are increasingly adopting SAF-T submission requirements – long described by many commentators as the closest to a consistent approach for managing tax audits. Created by the OECD, SAF-T is intended to give tax authorities ready access to relevant data in an easily readable format to allow more efficient and effective tax inspections. It was adopted in countries such as Portugal (2008), France (2012) and Luxembourg (2013), and 2016 brought similar developments in Poland, Lithuania and Norway. Countries as diverse as Belgium, Croatia, the Czech Republic, Finland, Latvia, Malta, the Slovak Republic and Slovenia are also believed to be considering its adoption.

In reality, though, SAF-T is far from a uniform standard. First developed in 2005, SAF-T is expressed using XML. That said, the OECD imposes no specific file format, saying, “It is entirely a matter for revenue bodies to develop their policies for implementation of SAF-T, including its representation in XML.”

File format is just one of the differences among countries. Timing, the scope of taxes or transactions covered, and submission routines all differ, resulting in a challenging model for companies to address. Lithuania’s adoption, for example, calls for the electronic, real-time submission of movement orders (i.e., waybills) in 2017, while other countries may require specific types of transactions to be reported. And while SAF-T reporting of VAT transactions is largely common among all countries, the variances differ hugely.

The scope of data testing varies significantly, too. Polish tax authorities are believed to run approximately 1,000 tests against submitted data, while other countries are believed to run 1 to 200.

The timing of submissions is a third area where national approaches differ. In many countries, the SAF-T must be submitted upon entry into audit, typically in a short time frame (e.g., within 14 days of the audit commencing). In others – particularly countries more interested in VAT data – the schedule is fixed and regular, with data required monthly or quarterly. This illustrates a further global trend toward requiring more and more transaction VAT data to be submitted to revenue authorities electronically.

A third set of countries asks companies to submit data on demand. In Ireland, for example, the tax authority often seeks data in SAF-T format, though SAF-T has not been formally implemented.

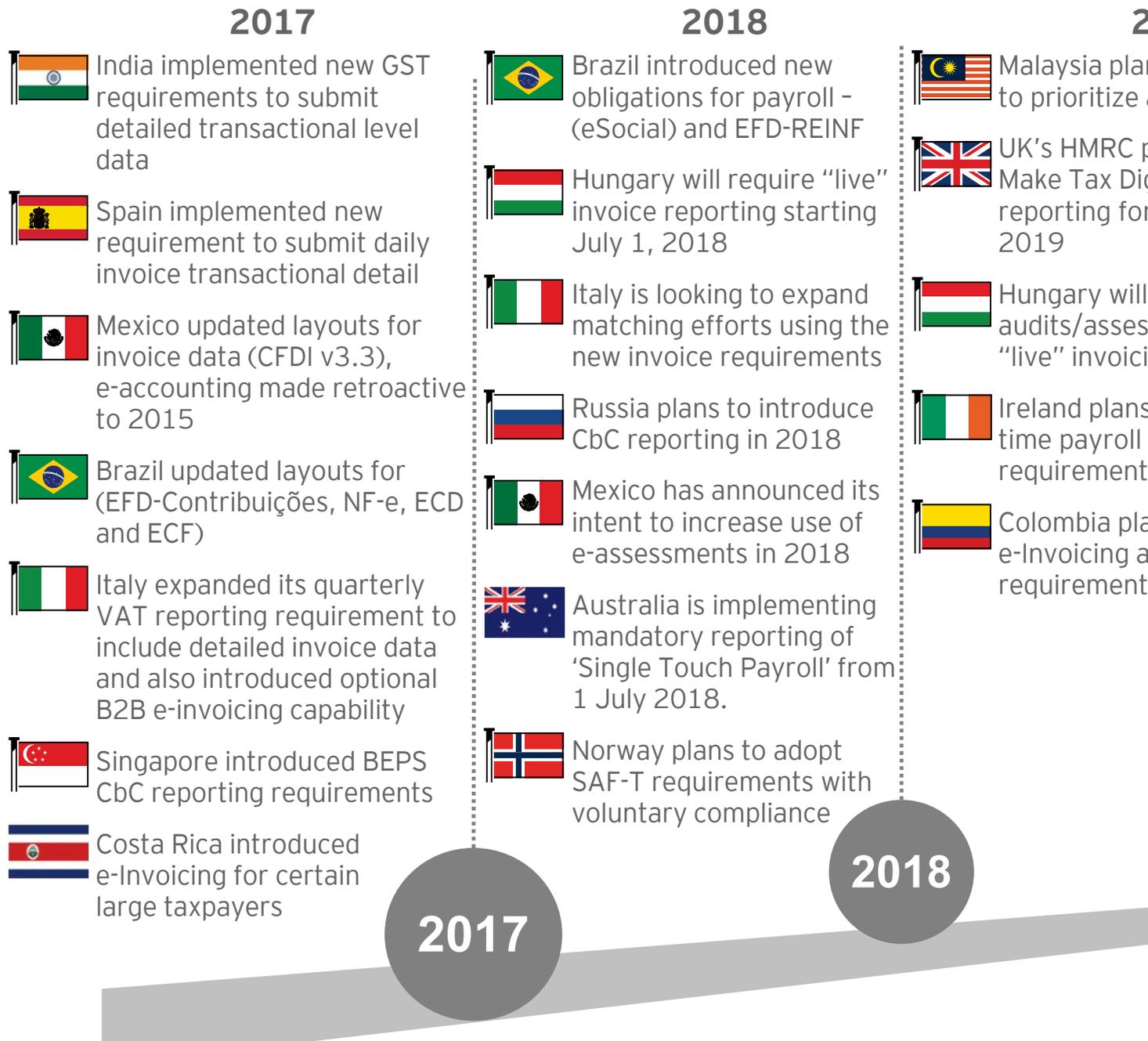
A broad range of impacts

With so many countries adopting divergent data requirements, it’s difficult to see and understand the impacts caused by new rules, particularly when countries layer them upon existing protocols. At the practical level, requested data may be unavailable, spread across multiple ERP systems or in the wrong format. Once the data is accessed, data transformation processes may be inefficient (or even nonexistent), and interactions with tax authority submission processes are not always smooth. As a result, many companies need a whole new way of addressing controversy – think of it as “digital audit defense.”

² For more information, see <http://taxinsights.ey-vx.com/archive/archive-articles/brazil-the-public-digital-bookkeeping-system-sped.aspx>.

Digital tax administration mega-trends

Upcoming changes*



* As of January 2018

2019

Plans to use analytics for audits

Plans to implement digital (MTD) for VAT in April

Have increased e-statements from filing feeds

Plans to introduce real-time tax reporting in 2019

Plans on adding and e-accounting S

2019

2020

 UK's HMRC plans to introduce 'MTD' for other taxes besides VAT in 2020

 Australia is in discussion to further digitize its tax administration under its 'Reinventing the ATO' initiative

 New Zealand is undergoing a tax modernization program focused on technology processes, policy, and the training of people

 Norway's SAF-T requirements will become mandatory on 1/1/2020 for submission upon request

2020

Other developments:

 Brazil is planning imminent roll-out pilot program on e-invoicing for services (NFSe)

 Japan's tax authority announced plans to make tax administration 'smart' over a ten year period using advanced analytics and AI

 Germany, Hungary and Belgium tax authorities are having discussions around adoption of SAF-T requirements

 Tax authorities in several countries are increasing the use of analytics on data that they already receive to improve collections from taxpayers

Preparing for digital tax administration

Preparing for digital tax administration today is relevant and appropriate. What should tax, finance and IT leaders consider when developing the company's response?

Assess your readiness

- ▶ Who are the digital administrations in your global tax footprint, what are they doing, and why?
- ▶ How are you responding to these requirements today? Who is responding?
- ▶ Who in the organization defines or monitors how you respond?

Define company strategy

- ▶ What is your overarching digital tax administration strategy?
- ▶ Have you considered global and/or regional responses?
- ▶ How should tax, finance and IT be coordinating the response?
- ▶ Are roles and responsibilities clearly defined and understood?

Monitor the digital requirements

- ▶ Do you have a process to monitor changes that are planned by the tax authorities?
- ▶ What risks to the organization do these changes present?
- ▶ How do you plan for the IT changes that may be required, without negatively impacting current projects?

Data quality and integrity

- ▶ Do you have well defined data privacy and security controls as data is transmitted to multiple tax administrations?
- ▶ Do you know your potential tax risks prior to submitting the data in order to avoid notices and/or penalties?
- ▶ Do you have cross-checking and validation protocols for data submitted to the tax authorities?
- ▶ Can you replicate these tests and create data remediation protocols where necessary?

Streamline data submissions

- ▶ Can you create a library of tests that the tax authority is known (or believed) to run?
- ▶ Can you quickly and efficiently access your data when inquiries from tax authorities are received?
- ▶ Have you prepared your tax controversy team for digital audit defense activities?

Responding to authority inquiries

- ▶ Can you create a library of tests that the tax authority is known (or believed) to run?
- ▶ Can you quickly and efficiently access your data when inquiries from tax authorities are received?
- ▶ Have you prepared your tax controversy team for digital audit defense activities?

Sustain and improve

- ▶ Are you continuously assessing opportunities for overall process improvement and remediation?
- ▶ Does the move toward digital tax administration change your overall talent and competency model?
- ▶ How do you create the business case for change, and foster buy-in across the various functions and leaders?

Of all the questions to think about, four stand out as the most important actions companies must consider:



What is our overarching digital tax administration strategy?

Companies that try to address the global phenomenon of digital tax administration by developing point solutions on a country-by-country basis may find such an approach risky, costly and frustrating. Companies are quickly moving to more standardized approaches, supported by a global or regional governance model and resource support.



How should tax, IT and finance coordinate our response?

Each of these functions play a role in digital tax administration reporting, therefore it is critical to develop a cross-functional understanding of who is responsible for what, with clearly defined and documented roles and responsibilities. Tax experiences increased scrutiny from authorities with reduced response times. Finance gains responsibilities for the data submission process, while potentially creating risks for penalties, delayed cash flow and financial reporting errors. Finally, IT experiences unexpected data projects, causing unplanned impacts to the existing IT roadmap, resources and budgets.



Can you create a library of tests that the tax authority is known (or believed) to run?

As noted, it is estimated that many national revenue authority requirements may be similar in nature, including up to three quarters of the bank of tests to be run on your VAT/GST data, for example. These tests tend to address two dimensions – the overall quality and format of your data, and then the tax accounting treatments you have applied. Think of the former bank of tests as a sense-check by authorities. Achieving good results will demonstrate that the company's tax control framework (i.e., its collection of protocols and processes to manage risk) is generally sound.



Have you prepared your tax teams for digital audit defense activities?

As tax authority scrutiny and testing move into real- or near real-time, so must your response. This means assigning the right resources to the tax function's digital strategy. It also means verifying that they fully understand what is being sourced from the financial systems, how (and why) data transformation is applied and what processes exist to remediate issues – ideally before they occur, through pre-filing analytics testing. When issues do arise, these resources must be ready to act without delay. As soon as an inquiry is opened or an assessment is issued, the clock is ticking.

Tax administration goes digital: the Australian perspective

“ I think digitization for large business is a very interesting area. We have seen a huge shift around individuals and indirect taxes, which are both far more based on verifiable data. And that's an important point - I think that ultimately, the long-term shift is towards moving tax systems towards verifiable data

In the large (corporate taxpayer) market I think it's a longer game. If I think about taxable income concepts, they've moved further and further away from cash movements, cash flows, which is verifiable data, and indeed probably further and further away from accounting data, which has itself moved further and further away from cash data.

So it's hard to see how, without a real reform of either accounting or corporate tax regimes, how you can get to that model where the tax return becomes more of a function of the software.

Also, I would say that transfer pricing is endogenous. Transfer prices are set by the company and there is no verifiable data form the system of a transfer price. And in a world where transfer pricing matters, I'd say there's always going to be that limitation on whether, in a sense, a tax return can be auto-generated or auto-approved unless there was actually a fundamental change to the international tax consensus and that's a big unless.

A world of formulary apportionment does have that verification against external data sources but that's a very bold move to make, just to have better data.

But within that I think there is much opportunity for data, and to improve the flow of data. When I think of a tax return, I think of it as a bespoke dataset which is generated mostly off-system. Surely most of that data can be generated automatically out of the system? But there will also be overlays which need to be specifically calculated and which will be the subject of judgement and so are not great for, in a sense, data flow-through.



But the reliance on the tax return as the primary bespoke dataset to generate a taxable liability, I think that's the first move we'll see, that more and more of the data which has come in via tax returns will come in direct from system.

I think also, if I talk about data verifying the system, or data verifying the taxable income, I think we'll certainly see many developments there. The (Australian) tax office is trying very hard to be more transparent around some of the risk engines and risk factors that it drives around that data and the hope is that companies will be able to self-apply those risk settings so that they can either avoid a dispute or consciously take on a dispute.

So coming back to the beginning, I think there's a whole lot of work to be done, both from a data perspective but probably also just a fundamental tax-setting perspective before the idea of a push return for large companies can exist. But I do see more and more reliance on natural data and less and less on this bespoke dataset that we call the tax return.



Tax authorities – because of both the pressure to perform and enhanced collaboration via the OECD Forum on Tax Administration – are outpacing business in going digital. That’s a big risk for a company that may already be struggling to comply.

Indian Government set to implement e-audits

The Government of India plans to introduce a pan-India “faceless and nameless” e-audit procedure for income tax payers from 2018 onwards. As the next big step towards this, the Central Board of Direct Taxes (CBDT), the Apex policy-making body for the Income Tax Department has constituted a high level nine-member committee to prepare a roadmap for this ambitious proposal.

This committee will propose a comprehensive plan covering aspects such as new deployment of manpower; propose modalities and stages of re-deployment of manpower from existing stations in the light of this new initiative.

The CBDT has been running a pilot project in a few major cities and has been testing the feasibility of implementing this new regime of tax audit for the last few years. The new system will be location agnostic as assessing officers will be chosen electronically (determined by an algorithm). The initiative was launched to reduce visits by taxpayers to I-T offices and their interface with the taxman, thereby increasing governance levels.

This is a welcome and transformational move by the India tax authorities, and is a part of the overall vision & initiative of Digital India. Other digital tax administration initiatives of the Government include GST Network (state-of-art IT platform for GST compliance and invoice level matching) and Project Insight (integrated Data warehousing & Business Intelligence platform with advanced data analytics).

What does the future look like?

An overarching conclusion regarding the digitalization of tax administration is that companies must be absolutely ready, absolutely all of the time.

The tax administration model of yesterday is going. Today, you must be prepared to supply new, accurate and quality-checked data on demand, monthly, quarterly or on a mix of all these schedules. Bid farewell to the once-yearly process of submitting a finely polished set of numbers. Some governments now expect data in real time or near real time.

As a result, digitalization is accelerating the timing of tax reporting and filing obligations for businesses, upping the pressure on data governance, availability and quality, as well as refocusing controversy professionals on “digital audit defense.”

Tax administrations – because of both the pressure to perform and enhanced collaboration via the OECD forum – are outpacing business in going digital. That’s a big risk for a company that may already be struggling to comply.

Unfortunately, the pace of change is only likely to increase in the short and medium term. Many tax authorities are examining how one or more blockchains could sit as the heart of tax administration. Data analytics is becoming more commonplace. Artificial intelligence is rapidly rising up the agenda. And many countries are studying the feasibility of creating direct access into company ERP systems. That’s a highly challenging proposition, in terms of not only data assurance but also cybersecurity.

Coordination within the tax authority is a good thing, but it is only one vital dimension. Collaboration with the developers of new and disruptive technology, as well as the taxpayers using it, is also essential. And that’s where tax authorities must strive to bring business with them on the journey.

If “this is the end of the tax return,”³ as British Minister David Gauke says, then we must all work together – tax authorities, taxpayers, accountants and software vendors alike. It’s a massive, transformative change that is bigger than any single stakeholder.

³ “HMRC signals the end of the tax return,” *The Financial Times*, <https://www.ft.com/content/f5547c98-becd-11e5-9fdb-87b8d15baec2>, 29 January 2016.

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EYG no. 05821-173GBL
1701-2158584
ED None

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