



Tax services

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We pride ourselves on our strong client relationships. As your partner, we take the time to understand your needs and tailor our services accordingly.



Tax insight and innovation

Today's tax systems pose significant challenges for business. The complexities of domestic and international rules mean organisations need clear, informed, and considered guidance. Working closely with you, we build transparent, integrated tax-efficient solutions that give you confidence, and help you excel in a sustainable way.

How can we help:

- International tax
- Global mobility and employment taxes
- VAT and indirect taxes
- Transfer pricing
- M&A tax
- National & domestic tax
- Private client tax
- Tax compliance
- Tax dispute resolution

Our approach

We work closely with you to provide tax solutions that help you achieve your strategic objectives. By acting as one agile, integrated and collaborative team, across sectors, services and geographies, you benefit from both our local roots and the global perspective that comes from being part of an international firm.

Our professionals have deep experience in all areas of tax, providing businesses at all stages of their growth with specialist advice, ranging from corporate and employment tax, to transfer pricing and corporate structuring, to national and international transactions, to ensuring tax compliance when setting up new operations overseas.

For our private clients, we provide the detailed understanding you need to make effective long-term financial decisions regarding your tax planning and work with you on all aspects of implementation.

International tax

Providing clarity in the tangled world of global taxation. International tax is approaching a moment of once-in-a-generation change as proposals for more coordinated global corporate taxation come closer to reality.

Our approach

Companies that operate across borders or have a presence in multiple jurisdictions know that complying with local tax laws and meeting reporting requirements are resource-intensive tasks which demand local market expertise from trained professionals.

Our global network is ideally suited to serve large multinationals and global-minded mid-sized companies who need on-the-ground expertise in multiple jurisdictions. However, we also have substantial expertise to help fast-growing companies who need a tax efficient structure for their first international expansion. Our network means we not only have a clear view of global trends but an on-the-ground view of disruptive, single-country initiatives such as national taxes on digital services.

Navigating such an ever-evolving business environment increasingly requires an integrated, global approach with access to coordinated advice that can support your strategy and business decisions for the long term.

Our services

Full-service international corporate tax advice including:

- Structuring and advising on cross-border investments and transactions
- Transfer pricing (see separate sheet)
- Tax residency, permanent establishments and Controlled Foreign Companies
- Double taxation agreements and foreign tax credits
- Compliance with exchange control regulations
- Treatment of foreign exchange differences

Transfer pricing

A global view on a business-critical, fast-evolving issue. Organisations that span international borders are increasingly facing complex regulatory and tax issues in the different jurisdictions where they operate. Transfer pricing is at the top of the tax priority list for many mid-sized and large businesses, with an outsized impact on and business units. We offer a range of solutions for transfer pricing management so you can ensure compliance with local regulations.

Our approach

There is greater scrutiny of transfer pricing the world over. Only a global, multi-layer approach can bring simplicity to this fast-evolving issue. Our global partnership in more than 100 countries provides the vital expertise in tracking developments such as new legislation and court/tribunal rulings in each jurisdiction, through direct contact with our transfer pricing experts who have deep industry know-how and the local and international expertise necessary.

Our International Transfer Pricing Community brings together specialists from across disciplines, including economists to help with value chain analysis: a vital tool to align transfer pricing with economic value creation and establish transfer prices for intangibles. Data is the foundation for a robust transfer pricing regime.

Our service begins with a diagnostic risk assessment that seeks to highlight areas for savings, as well as exposure. We then work closely with you to make sure you can meet your documentation obligations and optimise your tax positions.

Our services

- Strategic advice on all aspects of transfer pricing
- Master file, local file and country by country reporting
- Tax audits, mutual agreement procedures
- Value chain analysis and transformation
- Economic analyses, including commercial benchmarks, loan benchmarks, and license benchmarks
- Working closely with our tax dispute team to ensure that you have a team to support you on your transfer pricing dispute resolution matters

Global mobility and employment tax

Ensuring the right skills are available when and where you need them. Changes to the way we are all working are happening faster than ever before, especially in these times of Covid-19, and businesses need to keep up if they are to survive. A new model has been emerging where staff with critical skills may be based anywhere in the world. This mobility increases the challenge of managing fast-changing government requirements in areas such as tax, social security, and immigration law. Our experienced team has global reach and can ensure both employer and employee remain compliant.

Our approach

In an increasingly globalised world, companies need to have access to the right people at the right time, wherever they are in the world. These days, having a global footprint can often mean moving the task to the worker rather than moving the worker to the task. This flexibility is key to success but achieving it means overcoming the complexity of managing teams in multiple locations.

We know there are many reasons companies use cross border resources. Understanding what is behind these decisions helps us tailor our support to achieve the best results possible. We aim to build long-lasting relationships with our clients and therefore place high value on the quality and practicality of our advice as well as on transparency and fairness in all our client interactions.

Our global mobility specialists provide access to a worldwide network of experts.

Our services

- Advising on cross-border employment arrangements
- Supporting clients with “remote worker” challenges and planning
- Assisting clients to remain fully compliant with tax, social security, payroll and other in-country requirements
- Managing immigration risk and supporting our clients with applications
- Tracking and reporting short-term business visitors
- Reviewing global mobility and tax equalisation strategies and policies
- Mobility cost projections
- Global payroll coordination and reporting

Private client tax

Bespoke tax advice for individuals, entrepreneurs, business owners and senior executives.

Our approach

Whether you are looking for local compliance support or complex global tax, structuring or planning advice, our personal tax expertise together with our global network provides a one-stop resource for financial and tax issues that span multiple jurisdictions throughout the world.

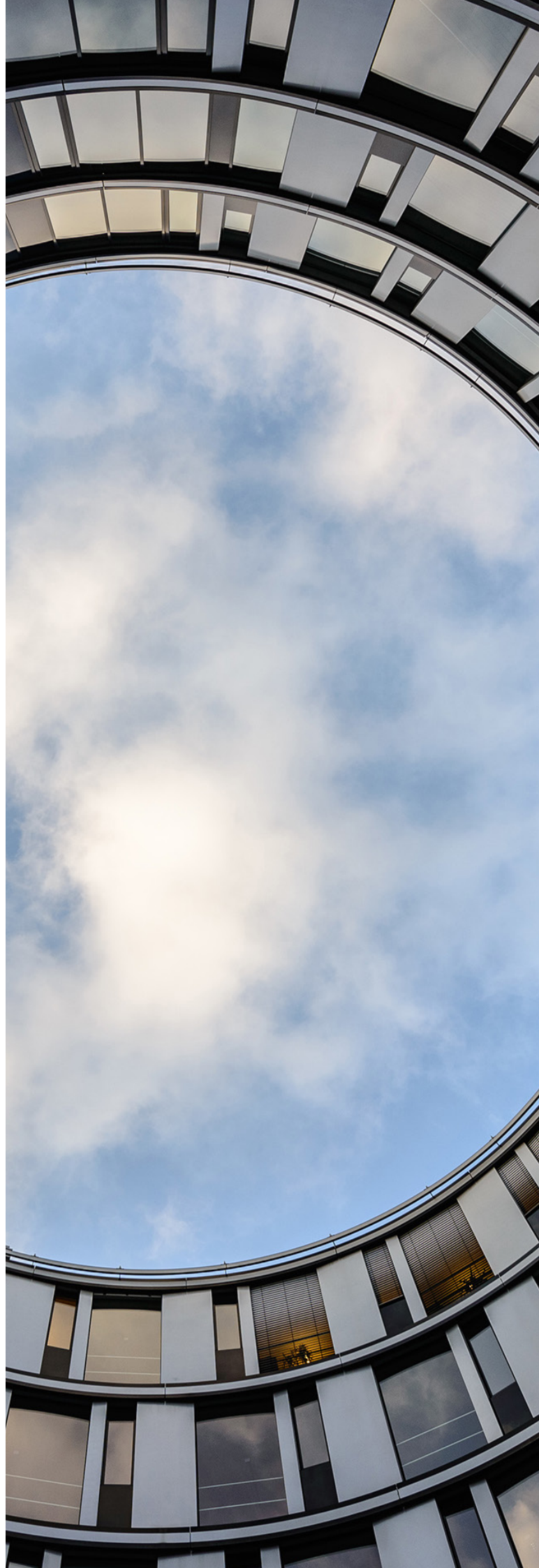
Locally and internationally, we build lasting relationships with our clients by addressing their needs, creating value and optimizing their organizational performance.

At Forvis Mazars, we aim to adapt and focus on taking care of your needs. Life is full of surprises and things change. You need to focus on your business, your family whilst ensuring compliance, continuity, and succession. Forvis Mazars can assist you with your tax and financial affairs so that you can focus on what is important to you.

Our services

Forvis Mazars provides specialist tax advice on various topics like (but not limited to):

- Personal tax compliance and global tax advice
- Residency analysis and applicable benefits/ disadvantages
- Company/business succession (within or outside the family circle)
- Estate planning and inheritance structuring
- Real-estate investing and structuring
- Wealth-planning and cash-flow analysis
- Advice on charitable giving and philanthropy



VAT and indirect tax

VAT and indirect taxes need careful planning as they make up an ever-larger part of the tax take.

Our approach

VAT and indirect taxes are transaction driven, complex, and can have a major impact on your business's bottom line. Increasing complexity, caused mainly by a constant change in legislation and a lack of harmonisation across countries, makes it ever more difficult to fulfil the worldwide VAT and indirect tax obligations in the day-to-day business.

Due to our worldwide presence in major economic centres, we are able to solve your VAT and indirect challenges and help you to fulfil your obligations - wherever you are. VAT and other indirect taxes are affected by court rulings and changes in legislation of both, national and international significance. This makes it even more important to have an internationally positioned team of experts at your side to keep you constantly up to date of any changes.

Our services

- Full service advisory on risk areas such as exports, imports, electronic services etc.
- Identifying and managing VAT and indirect tax risks.
- Dealing with customs and indirect tax litigation issues due to non-compliance or investigation
- VAT/customs audit support and VAT/customs scan.
- VAT and indirect tax compliance impact on supply chain management and business model optimisation (BMO);
- Advising on VAT and indirect tax issues during the M&A process (incl. due diligences and drafting/checking VAT clauses);
- 'VAT group cross-check' – an analysis of your group structure and processes;
- VAT and indirect tax consultancy as interface between VAT/customs law;
- Representation during appeal and tax board / court proceedings (assistance with the Dispute Resolution Process);
- Assistance with SARS Audits;
- VAT and customs compliance and outsourcing;
- VAT reviews ('Health Checks');
- Assistance with applications for VAT Rulings;

M&A tax

Ensuring significant transactions are tax-efficient. M&A transactions typically represent key moments in any company's progress, and also moments when years of tax planning can be undone, especially cross-border deals involving less developed countries. Many deals are done under time pressure, making immediate access to on the ground expertise vital.

Our approach

When you are considering a merger or an acquisition, it is important to assess your tax obligations. You will want to make sure your transaction is as efficient as possible, both commercially and financially.

Tax is a vital part of our global, cross-disciplinary M&A service that brings in advisory, valuation, due diligence and integration consulting. Our understanding of the full transaction lifecycle helps us deliver key tax advice at the speed needed to ensure opportunities are seized and best prices obtained.

Our network spans more than 90 countries and territories, including expert presence in countries such as Brazil, China and India where tax systems are undergoing significant change and transactions can be tripped up by tax issues such as transfer pricing and rules on controlled foreign companies.

We offer particular assistance to a wide range of corporate clients, both listed and privately-owned companies for whom a major, cross-border M&A deal can be transformative, but which previously may have had needs for sophisticated tax planning.

Our services

We offer tax advice covering:

- Advice on transaction structures;
- Tax due diligence;
- Strategic advice on tax for holding companies and other new corporate structures;
- Advice on tax-efficient deal finance;
- Advice on tax-efficient return of funds to investors after disposal;
- Advice on post-acquisition structuring and implementation.

National and domestic tax

Strategies and solutions to help you stay compliant in an evolving environment. Amid an evolving landscape of tax policies and legislation, our team of tax and legal experts can ensure you remain compliant. Forvis Mazars' global team of tax experts works with companies and private clients operating in single or multiple jurisdictions to ensure compliance with tax legislation and the necessary reporting requirements.

Our approach

Whether you are a small business or a large corporate, our extensive knowledge of local tax matters means we are perfectly placed to assist you, wherever you are in the world.

Our team, based in jurisdictions across the world, has the technical expertise and specialist know-how to provide individual services and bespoke planning so you can effectively manage your tax.

We offer advice on employment, corporate, personal, indirect, international and multi-jurisdiction tax issues, crafting solutions and dedicated teams around your needs.

Our corporate tax experts can help with review of your annual tax computations to ensure that you are aware of any potential risk, or in strengthening corporate compliance functions to ensure local tax risks are managed.

We understand the increasing tax burden that companies and private clients face in today's world and our expertise ensures you will always be up-to-date with the latest requirements and approaches.

At Forvis Mazars, we can also advise on implementing tax risk management processes and controls to ensure you are always confident of satisfying the requirements of domestic tax authorities and regulators.

Our services

Forvis Mazars provides specialist tax advice on various topics like (but not limited to):

- Corporate income tax;
- Personal income tax;
- Employment tax;
- VAT & indirect tax;
- Private client tax;
- Carbon Tax;
- Mining Tax; and
- Mineral Royalties Tax.

Tax dispute resolution

Tax disputes are rising globally as governments focus on perceived underpayment. Cross-border taxation issues such as transfer payments, in particular, are creating a surge of disputes because new legislation creates grey areas and the need for test cases. This makes tax disputes a fact of life for all businesses.

Today's tax systems pose significant challenges for business and individuals. The complexities of domestic and international rules mean organisations and individuals need clear, informed, and considered guidance. Working closely with you, we build transparent, integrated tax-efficient solutions that give you confidence, and help you excel in a sustainable way.

Businesses are facing an environment where audits from tax authorities are on the rise. As tax laws become more stringent and regulations more complex, companies have an incentive to avoid disputes whenever possible. We aim to prevent tax disputes at source with robust, risk-based tax advice. We can also advise on record keeping and other processes to minimise the chances of proceedings.

When disputes occur, however, we offer consistent assistance throughout a difficult process which can take, in some cases, many years. We also provide strategic guidance on the risks and benefits of arbitration versus court proceedings and whether to accept settlement offers. We also advise on criminal action being taken against both companies and individuals.

Our dedicated local tax dispute teams in major jurisdictions have detailed procedural and administrative knowledge that can make an important difference to outcomes, with the ability to draw on global expertise in areas such as transfer pricing and customs duties.

Our approach

We work with you to provide strategic direction in how to prevent, manage and approach tax disputes with a team of technical experts seasoned in dealing with tax authorities.

Our professionals have deep experience in all areas of the tax life cycle and provide businesses with specialist advice on how to effectively deal with tax disputes, ranging from corporate and employment tax, to transfer pricing and corporate structuring, to national and international transactions.

Our solutions

To develop a risk-based consulting approach during an audit or investigation to ensure that we assist as far as possible to minimise the chance of a dispute.

Representing the client during a dispute process to minimise and/or mitigate exposure.

Assisting with alternative processes outside the dispute process in order to minimise costs and long litigious processes.

Provide support to our clients during the litigious process.

Global tax credits and incentives

A global approach that maximises tax benefits. Tax credits and incentives can be a major driver of growth for businesses, supporting their innovation and R&D initiatives.

Tax credits and incentives can be a major driver of growth for businesses. With access to our global team we can assist you in identifying these programmes as well as other potential sources of financing. We can also assist with submission of applications to tax and government authorities.

Our approach

When it comes to investments and location selection, tax credits and incentives can often be a deciding factor. Governments around the world offer incentives to companies that elect to do business

in their jurisdiction. Finding and securing such incentives often requires knowledgeable advice and technical guidance.

We have a global team that tracks the incentives offered by jurisdiction and industry, including those for innovation, research and development and capital investment. Following a proactive approach, we work closely with our clients throughout their tax year to access assistance programs and process tax credit applications in real time.

Tax incentives have become particularly vital amid the uncertainty triggered by Covid-19, which has led governments worldwide to expand tax incentive programs to cushion the economic impact

Our dedicated team of tax, legal and accounting professionals and engineers (industry specific) will guide you through the process of claiming available tax credits and incentives from the applicable governments and authorities. We advise on the incentives that are right for your business and its growth plans. Our national teams have extensive contacts with authorities in each of the jurisdictions in which we operate, as well as the expertise in compliance, reporting and local follow-up requirements needed to secure your benefits.

Our services

- Claim planning to maximise legitimate use of credits and incentives;
- Drafting applications, project descriptions and financial data summaries to support claims;
- Follow-up with local authorities to ensure benefits materialise.

Corporate structures

A proactive approach to complex tax structures

In this fast-changing environment, we believe in a risk-averse, long-term and sustainable approach to developing corporate structures, rather than being forced to respond to each new piece of legislation or tax court ruling.

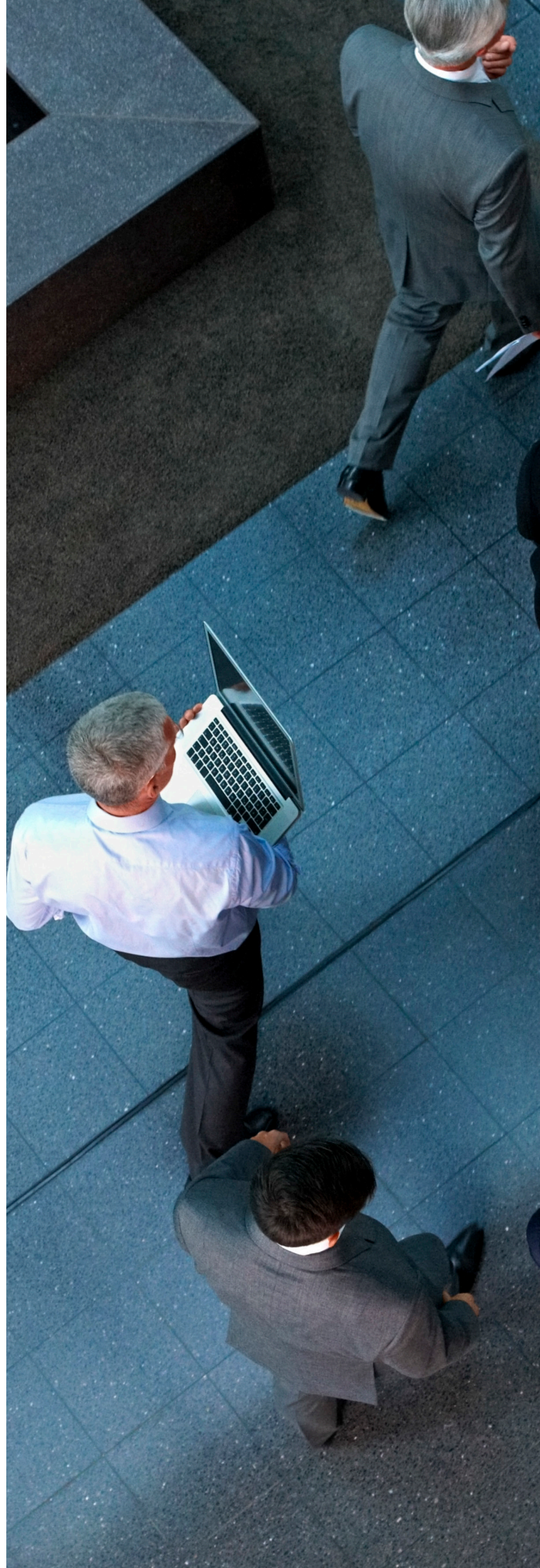
Our approach

We have a team of experts that are best placed to assist you in making the correct decisions taking into account the tax consequences of any business structure.

We ensure that you are fully aware of the tax consequences that arise from disposals and/or acquisitions from a local and international perspective.

Our services

- Strategic advice on tax-efficient yet appropriate and sustainable corporate structures
- Advice tailored to sectors with specific topics
- Tax risk assessment and mitigation



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Forvis Mazars Group SC is an independent member of Forvis Mazars Global, a leading professional services network. Operating as an internationally integrated partnership in over 100 countries and territories, Forvis Mazars Group specialises in audit, tax and advisory services. The partnership draws on the expertise and cultural understanding of over 40,000 professionals across the globe to assist clients of all sizes at every stage in their development.

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