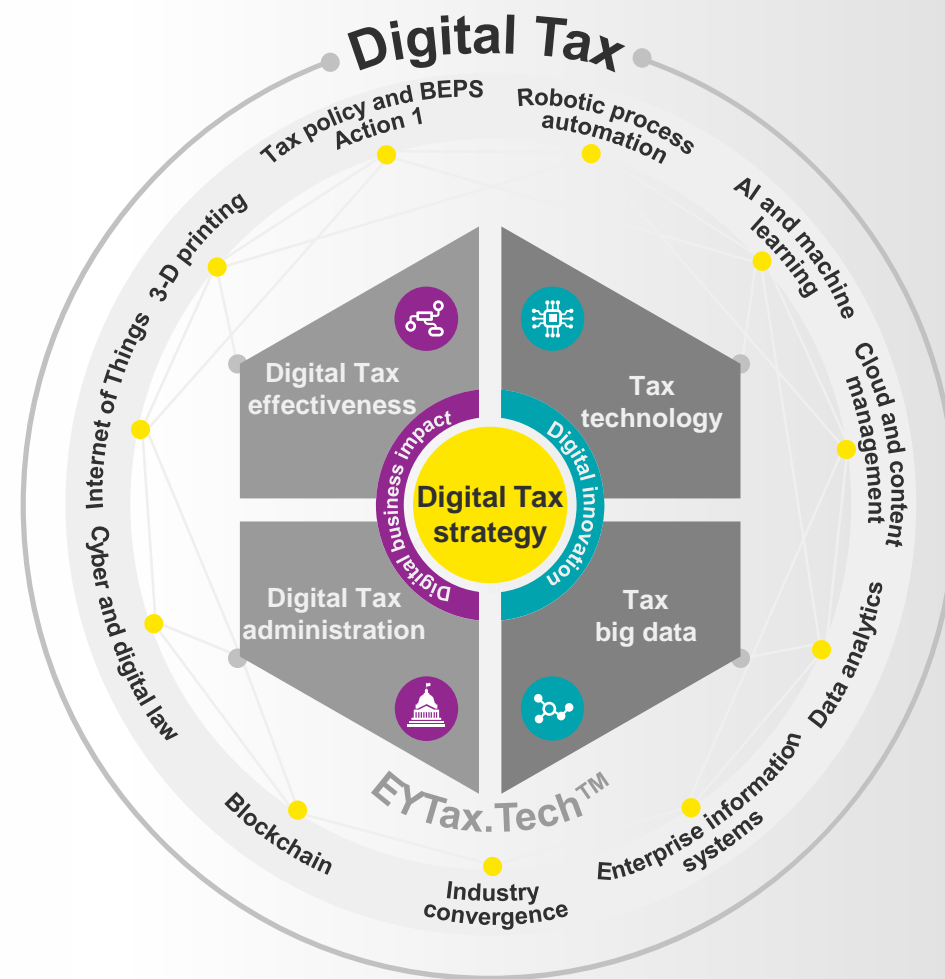


EY Digital Tax: holistic and integrated strategy

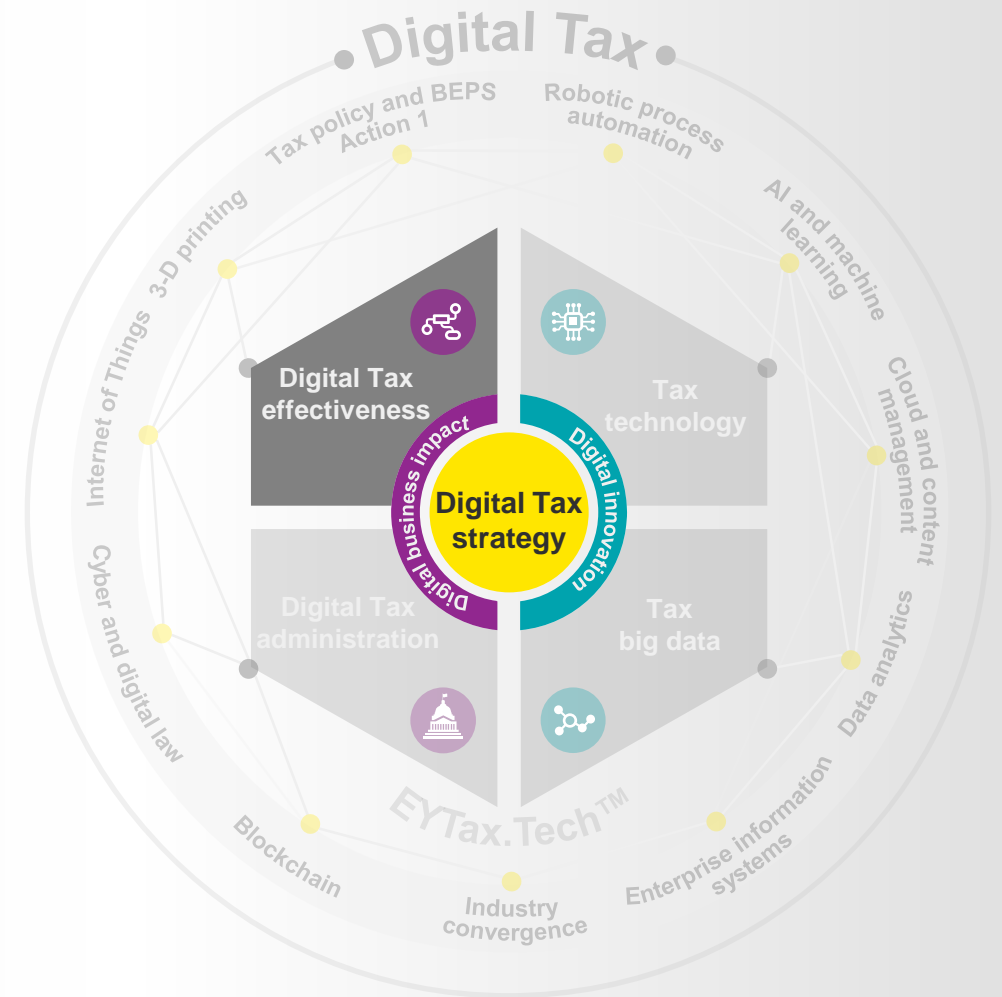
- ▶ **Digital tax effectiveness:** Companies need to understand the complex tax and law issues arising and prepare for their impact on corporate taxes, particularly in the context of their digital business operations.
- ▶ **Digital tax administration:** Tax authorities are aggressively advancing their digital capabilities, requiring near-real-time reporting and performing sophisticated data analytics for virtual tax collection and audits.
- ▶ **Tax technology:** Tax-sensitive technology can enhance a company's ability to respond to escalating digital requirements, fuel innovation and build a high-performing digital tax function. Knowing what's available, what's possible and what will work best can mean competitive advantage.
- ▶ **Tax big data:** Tax big data can uncover both tax risk and opportunities while it also provides predictive and descriptive analytics, value-added insights and better visibility to the enterprise.
- ▶ **Digital tax strategy:** Working in the context of our four digital tax service cornerstones is EY's digital tax strategy design program. This holistic approach helps companies identify the tax function's immediate challenges — from taxation to operations — and develop an enhanced operating model strategy fit for the digital age, with a blueprint for easily integrating with the enterprise.



Digital tax effectiveness: responding to tax law changes

Helping companies understand and respond to the tax and law issues pertaining to their digital business operations in an increasingly complex digital economy

Today's entrepreneurial companies were either born in the digital age or recognize they must transform themselves into digital enterprises to remain competitive. However, the global tax and law landscape is uncertain and continuously shifting for digital enterprises as governments seek to change long-standing global taxation principles to ensure they are raising appropriate tax amounts and companies are adhering to new economic concepts about how taxes should be imposed.

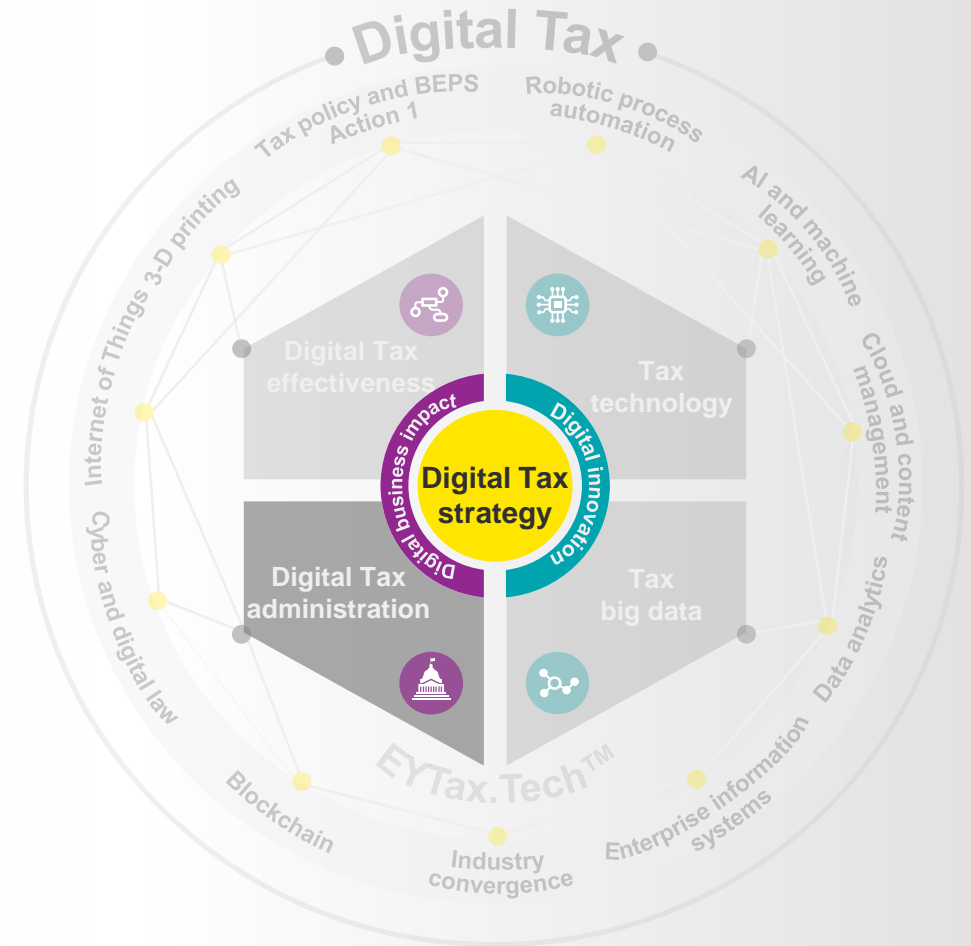


Digital tax administration: responding to tax authorities

Helping companies to keep pace with, and even get ahead of, tax authorities and their advancing technologies and calls for increased transparency and real-time reporting

Lack of preparation, visibility and analytic capabilities across data sources can leave companies open to the risk of real-time audits, increased tax penalties, refund delays and reputational risk.

Governments are leveraging digital platforms to assess taxpayer data, including cross-referencing information at the source, running it through increasingly sophisticated analytics and sharing it among other agencies. Traditional tax function operating models do not support the rapid response required to answer these inquiries and audits.

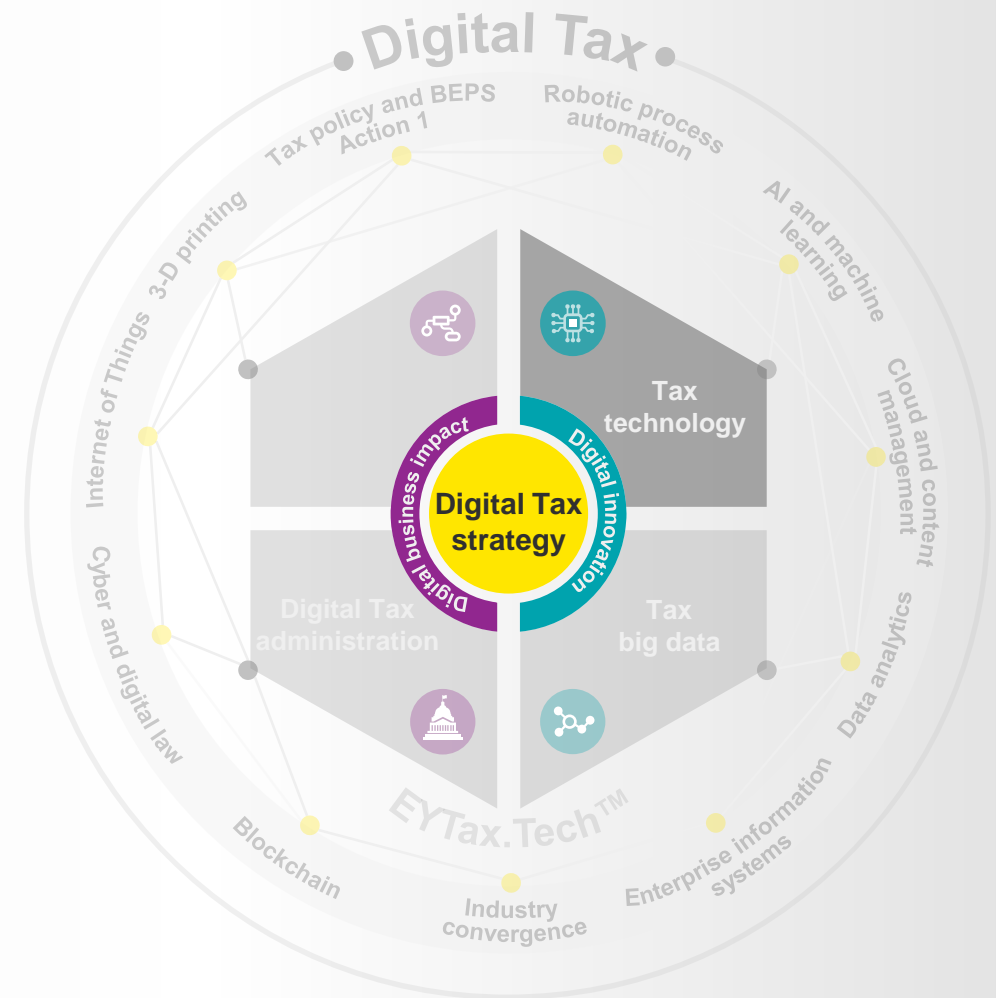


Tax technology

In house tax functions, when compared with finance functions, have relatively more manual processes, are heavily reliant on spreadsheets, and generally have under invested in technology. The volume of reporting requirements and the ever increasing complexity of the responsibility of tax demands a more innovative approach leveraging tax technology.

Digital Tax

- ▶ A consulting approach to providing tax technology advice and services to our clients, which is **independent** and focused on **delivering best of breed**
- ▶ A global **EY Digital Tax.Tech community** and a **Tax Performance Advisory** specialty focused on developing and delivering the best solutions for the market
- ▶ Building and using **demos** and **proof of concepts** to **practically demonstrate our technology solutions** and service offerings



Tax big data: managing the foundation of successful compliance

As data is the foundation of accurate and timely reporting, being able to collect and manage that data is critical to timely and accurate compliance.

Data is the lifeblood of decision-making and the raw material for accountability. Leading organizations are treating data as an asset and using data as a competitive advantage.

The quality and accessibility of data are critical to a company's ability to shift from guessing to knowing as they make strategic business decisions to identify value and manage risk.

