



# KPMG Services for Global Clients

July 2017



## Audit

- Agreed Upon Procedures
- Assurance Services
- Attestations in accordance with IAS 3000 ( e.g. Distributors)
- Audit ( statutory, group-reporting and tax report )
- Audit of Financial Statements under Mex FRS, IFRS and USGAAP
- Contract Compliance
- Financial statements audit for Finance and tax purposes including the Tax Report
- Integrated Audit
- Internal assurance
- Quality Assurance Services (SoD) and Stabilization of Applications"

- Advice for trade and customs purposes for the correct use of the different benefits applicable to the different customs regimens such as: use of commercial treaties, export programs, sectorial programs, import rules, applicable permits as long as the correct implementation and maintenance of the same
- Advice in connection with the tax effects of the foreign executives working in Mexico, temporarily or on permanent basis and support in the execution of the agreements to support the activities of these individuals in the country
- Company set-up
- Due diligences for the acquisition of entities located in Mexico including tax, customs and legal compliance as long as the support in the definition of the structure to acquire the entities in order to optimize the operations in Mexico and abroad
- IMMEX and VAT certificate license acquisition
- Implementation of structures for the sales in national territory or abroad including the adequate use of commercial treaties executed by Mexico
- Import duties
- Individual Tax return preparation
- Mexican tax clarification in report
- Social Security audit
- Tax compliance related with compliance with federal, state and local obligations
- Tax structuring
- Transfer Price report
- Use of shelter operations to start operations in Mexico including the review of the applicable agreements and the alternatives for the exit in the future

# KPMG in Mexico: Services for Global Clients

## Advisory

- Anti-Money Laundering and Trade Sanctions
- Automatic Exchange of Information (AEOI)
- Base Erosion & Profit Shifting (BEPS)
- Brexit for Banking and Capital Markets / Brexit for Insurance and Investment Management
- Business Performance Management (EPM)
- Capital markets
- Conduct Risk and Risk Culture
- Corporate Governance (Gap Analysis)
- Cost analysis and efficiency improvement
- Customer and Channel Management
- Customer and Growth
- Deal Advisory
- Digital Banking / Digital Labor / Digital Ledger Services (Blockchain)
- Due Diligence and valuation work
- Emerging Markets & Globalization
- Enhanced Prudential Standards for Foreign Banking
- Organizations (US)
- Enterprise Risk Management
- FATCA
- Finance, Risk & Treasury Transformation
- FinTech
- Forensic
- Fundamental Review of the Trading Book
- Governance, Assurance Suit Transformation
- Infrastructure Consulting Services (Cost Engineering)
- Insurance Accounting Change
- IT: Technology, Cybersecurity, Data Analytics
- KPMG Peer Bank
- MiFID
- Operational Excellence (Formerly known as Quality and Margin Improvement (QMI)): cost reductions, customer focus and operational excellence
- People & Change
- RegTech
- Risk and compliance / Risk Data Aggregation / Risk Transformation
- Solvency II
- Strategic & Financial Planning (CSC)
- Strategy / Transformation
- Strategy, Supply chain
- Strategy, Transactions and Finance (STF) – transactions, restructuring and market/industry strategy
- Stress Testing
- Supply Chain
- Support in the valuation of labor liabilities
- Sustainability
- Valuation of entities for the acquisition or sale of the same
- Valuation of fixed assets acquired
- Value Based Contracting (VBC)



## FINANCIAL SERVICES

### Audit

- Financial Statements Audit
- Integrated Audit
- Assurance Services
- Agreed Upon Procedures

### Tax & Legal

- Compliance Tax Review
- Transfer Pricing Services
- Legal Services

### Advisory

#### **FS Wide**

- Automatic Exchange of Information (AEOI)
- Conduct Risk and Risk Culture
- Cyber Security
- Data & Analytics
- Digital Labor
- Digital Ledger Services (Blockchain)
- Enterprise Risk Management
- FATCA
- FinTech
- MiFID
- RegTech

#### **Banking & Capital Markets**

- Anti-Money Laundering and Trade Sanctions
- Base Erosion & Profit Shifting (BEPS)
- Brexit for Banking and Capital Markets
- Customer and Channel Management
- Digital Banking
- Enhanced Prudential Standards for Foreign Banking Organizations (US)
- Finance, Risk & Treasury Transformation
- Fundamental Review of the Trading Book
- IFRS Wave 2: Banks
- KPMG Peer Bank
- Payments
- Risk Data Aggregation
- Stress Testing

#### **Insurance**

- Brexit for Insurance and Investment Management
- Customer and Growth
- Finance Transformation
- Insurance Accounting Change
- Risk Transformation
- Solvency II

# KPMG in Mexico: Services for Global Clients



## Logistics & Shipping

### Audit

- Audit
- Assurance Services
- Contract compliance

### Tax & Legal

- Support in the revision of the annual declaration and provisional payments
- Support in Tax refunds
- General Counseling
- Audit of Local Contributions
- Audit for IMSS
- Transfer Pricing

### Advisory

- IT Security
- Accounting Advisory Services
- Sustainable Development and Social Responsibility
- Supply chain

# KPMG in Mexico: Services for Global Clients



## Automotive, German and European Union



### Audit

- Audit of Financial Statements under Mex FRS, IFRS and USGAAP
- Quarterly review
- Attestations in accordance with IAS 3000 ( e.g. Distributors)

### Tax & Legal

- Transfer Price Study
- Tax
- Import Duties

### Advisory

- Due Diligence
- Forensic
- Capital markets
- Supply Chain
- Cyber security

# KPMG in Mexico: Services for Global Clients



## Health Care

### Audit

- Audit

### Tax & Legal

- Tax

### Advisory

- Governance, Assurance Suit Transformation
- Strategy / Transformation
- Health Information Technology (HIT): Data & Analytics, CIO solutions across value chain
- Operational Excellence (Formerly known as Quality and Margin Improvement (QMI): cost reductions, customer focus and operational excellence
- Strategy, Transactions and Finance (STF) – transactions, restructuring and market/industry strategy
- Value Based Contracting (VBC)



## Life Sciences

### Audit

- Audit

### Tax & Legal

- Tax

### Advisory

- Strategy, Supply Chain
- Risk and Compliance
- Cost analysis and efficiency improvement
- People & Change
- IT: Technology, Cybersecurity, Data Analytics
- Deal Advisory

# KPMG in Mexico: Services for Global Clients

## Real Estate & Construction

### Audit

- Auditing of financial statements for statutory, regulatory and reporting purposes.
- Assurance in the determination of success promote fees.
- Construction progress audit.

### Tax & Legal

- Analysis and planning on Transfer Pricing valuations and CbC reporting.
- Tax and legal structuring for Fibras (Mexican REITs), CKDs, trusts and legal entities.
- Tax Refunds
- Tax report on sale of shares.
- BEPS Analysis
- FATCA Reporting
- CRS Reporting
- Tax controversy procedures
- Tax Compliance Annual and Monthly
- Invoicing advise (issuing and receiving)
- E-accounting reporting

### Advisory

- Money laundering law application and advise.
- Due Diligence and valuation work
- Data and analytics focused on real property.
- Financial, tax and legal due diligence.
- Accounting analysis of complex transactions, mergers, acquisitions and trusts.
- Funds structuring.
- Transactions, management and restructuring advice.
- Global strategy, investors entering Mexican market.
- Custom Duties advice

# KPMG in Mexico: Services for Global Clients



## Japanese Clients

### Audit

- Audit ( statutory, group-reporting and tax report )

### Tax & Legal

- Annual and monthly tax return preparation and review.
- Mexican Tax Clarification in report.
- Individual Tax return preparation.
- Transfer Price report.
- Company set-up
- Custom diagnostic review especially for IMMEX companies
- IMMEX and VAT certificate license acquisition
- Social Security audit and INFONAVIT audit

### Advisory

- Due Diligence and valuation

# KPMG in Mexico: Services for Global Clients



## Korean Clients

### Audit

- Year-end audit

### Tax & Legal

- Corporate Tax Return
- Tax Report
- Review of intercompany agreements
- Transfer Pricing Study
- Amparo (E-accounting, PTU)
- Agreed upon procedures
- Permanent tax advisory
- Post-incorporation process
- Measurement for IMMEX scrutiny
- DISIF review
- IMMEX, PROSEC, VAT Certifications
- Incorporation of entity
- Drafting agreements
- Royalty Benchmarking
- VAT Monthly Payment review
- VAT Refund Request
- Tax litigation
- Interim review

### Advisory

- Advisory Services
- M&A Services
- Trading and Customs Advices

# KPMG in Mexico: Services for Global Clients



## Energy

### Audit

- Accounting & Financial Reporting
- IFRS

### Tax & Legal

- Tax
- Public Policy & Regulatory Reform

### Advisory

- Corporate Development & M&A
- Emerging Markets & Globalization
- Risk Management
- Compliance
- Business Performance & Technology
- Shared Services & Outsourcing

# KPMG in Mexico: Services for Global Clients



## Mining

### Audit

- External audit
- Internal assurance

### Tax & Legal

- Tax compliance
- Cost and tax optimization
- Tax structuring

### Advisory

- Enterprise risk management
- Sustainability
- Supply chain transformation
- Finance/IT/HR transformation
- Financing and M&A
- Due diligence
- Integration



## Telecommunications

### Audit

- Accounting Advisory Services (IFRS 9, 15 and 16)
- Assurance Services (Compliance) Quality Assurance
- Services and Application Stabilization
- Intermediate or limited reviews
- Compilation reports
- Report of Financial Statements (PROFORMA)
- Compliance report with the obligations of concessions
- Compliance with contractual terms as credit and lease
- Assurance of financial and non financial performance indicators.

### Advisory

- Corporate Governance (Gap Analysis)
- Risk Management (Internal Control)
- Infrastructure Consulting Services (Cost Engineering)
- Management of Business Performance (EPM) / Financial Consolidation
- Strategic & Financial Planning (CSC) / Digital Transformation
- Revenue Assurance

# KPMG in Mexico: Services for Global Clients



## Consumer Markets

### Audit

- Financial audit and tax review

### Tax & Legal

- Review of compliance with contracts, loans, alliances, commitments, etc.
- Support in the refunds of Value Added Tax.
- Review of internal control
- Report on support granted by the federal government for the field

### Advisory

- Due diligence, for acquisition of companies or businesses, review of business incorporations.
- Loan staff
- Placement in capital markets, type of documentation required, type of information to be included in the prospectuses as well as change in accounting rules



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